IT 297W - Notice of Withdrawal - Deductions - expenditure incurred by employee taxpayers in providing and/or maintaining clothing worn in the course of employment.

This cover sheet is provided for information only. It does not form part of *IT 297W - Notice of Withdrawal - Deductions - expenditure incurred by employee taxpayers in providing and/or maintaining clothing worn in the course of employment.*

Australian Taxation Office

TAXATION RULING IT 297

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 297 has been withdrawn.

The appropriate tests for deductibility of conventional clothing under subsection 51(1) of the *Income Tax Assessment Act 1936* are now contained in Taxation Ruling TR 94/22.

Taxation Ruling TR 94/22 also discusses *FC of T v Edwards* 94 ATC 4255; (1994) 28 ATR 87 (Edwards' case).

Commissioner of Taxation

23 June 1994

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