TD 92/157W - Income tax: is the cost of heavy duty clothing such as jeans, drill trousers and drill shirts claimed to be protective clothing deductible as a work expense?

This cover sheet is provided for information only. It does not form part of *TD 92/157W - Income tax: is the cost of heavy duty clothing such as jeans, drill trousers and drill shirts claimed to be protective clothing deductible as a work expense?*

This Ruling has been replaced by TR 2003/D4.

This document has changed over time. This is a consolidated version of the ruling which was published on *11 June 2003*

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Australian Taxation Office

Taxation Determination

TD 92/157

Notice of Withdrawal

Taxation Determination

Income tax: is the cost of heavy duty clothing such as jeans, drill trousers and drill shirts claimed to be protective clothing deductible as a work expense?

Taxation Determination TD 92/157 is withdrawn with effect from today.

Taxation Determination TD 92/ 157 dealt with the question of whether expenditure on heavy duty clothing such as jeans, drill trousers and drill shirts claimed to be protective clothing is deductible as a work expense.

Taxation Determination TD 92/157 has been incorporated into Draft Taxation Ruling TR 2003/D4, which issued today. TR 2003/D4 consolidates into the one taxation ruling the various taxation rulings and determinations previously issued in relation to the deductibility of items used for protection against illness or injury in the course of earning assessable income.

Commissioner of Taxation
11 June 2003

ATO references
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