

TD 93/101W - Income tax: is a professional sportsperson entitled to a deduction under subsection 51(1) of the Income Tax Assessment Act 1936 for the cost of hiring formal clothing to attend functions or presentations?

! This cover sheet is provided for information only. It does not form part of *TD 93/101W - Income tax: is a professional sportsperson entitled to a deduction under subsection 51(1) of the Income Tax Assessment Act 1936 for the cost of hiring formal clothing to attend functions or presentations?*

! This Determination has been replaced by TR 97/12

! This document has changed over time. This is a consolidated version of the ruling which was published on 18 June 1997



Notice of Withdrawal

Income tax: is a professional sportsperson entitled to a deduction under subsection 51(1) of the *Income Tax Assessment Act 1936* for the cost of hiring formal clothing to attend functions or presentations?

Taxation Determination TD 93/101 is no longer current and is therefore withdrawn. It is replaced by Taxation Ruling TR 97/12 which issued today.

Commissioner of Taxation

18 June 1997

ATO Ref: NAT 96/11101-1

ISSN 1038 - 8982