# *TD 93/110W - Income tax: is a police officer who is required to wear conventional clothing e.g., suits, shirts, ties, jeans and shoes entitled to a deduction for the cost of purchasing, cleaning and maintaining such items?*

This cover sheet is provided for information only. It does not form part of *TD 93/110W - Income tax: is a police officer who is required to wear conventional clothing e.g., suits, shirts, ties, jeans and shoes entitled to a deduction for the cost of purchasing, cleaning and maintaining such items?*

This document has changed over time. This is a consolidated version of the ruling which was published on *23 June 1994*

# Notice of Withdrawal

Taxation Determination TD 93/110 has been withdrawn.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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