TD 93/154W - Income tax: is the expenditure incurred by an employee on an employer's range of brand name conventional clothing or footwear, which is required to be worn as a condition of employment, an allowable deduction under subsection 51(1) of the Income Tax Assessment Act 1936 ?

This cover sheet is provided for information only. It does not form part of *TD 93/154W - Income tax: is the expenditure incurred by an employee on an employer's range of brand name conventional clothing or footwear, which is required to be worn as a condition of employment, an allowable deduction under subsection 51(1) of the Income Tax Assessment Act 1936 ?*

This Determination has been replaced by TR 97/12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*

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Notice of Withdrawal

Income tax: is the expenditure incurred by an employee on an employer's range of brand name conventional clothing or footwear, which is required to be worn as a condition of employment, an allowable deduction under subsection 51(1) of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 93/154 is no longer current and is therefore withdrawn.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

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