TD 93/244W - Income tax: work-related expenses: is expenditure to purchase items to provide protection from the sun, i.e. sunglasses, hats and sunscreen, deductible 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 93/244W - Income tax: work-related expenses: is expenditure to purchase items to provide protection from the sun, i.e. sunglasses, hats and sunscreen, deductible under subsection 51(1) of the Income Tax Assessment Act 1936?*

This Ruling has been replaced by TR 2003/D4.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*

Generated on: 3 November 2026, 04:29:02 AM

Australian Taxation Office

Taxation Determination

TD 93/244

FOI status: **may be released** Page 1 of 1

Notice of Withdrawal

Taxation Determination

Income tax: work-related expenses: is expenditure to purchase items to provide protection from the sun, i.e. sunglasses, hats and sunscreen, deductible under subsection 51(1) of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 93/244 is withdrawn with effect from today.

Taxation Determination TD 93/244 dealt with the question of whether expenditure on items such as sunglasses, hats and sunscreen to provide protection from the sun, is deductible as a work expense.

Taxation Determination TD 93/244 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
NO: 2002/011971
ISSN: 1038-8982