




# Cover sheet for: TD 93/244W

Generated on: 14 December 2019, 01:30:09 PM

 This cover sheet is provided for information only. It does not form part of the underlying document.

 This Ruling has been replaced by TR 2003/D4.

 This document has changed over time.

## TD 93/244W history

	16 December 1993	<b>Original ruling</b>
You are here →	11 June 2003	<b>Withdrawn</b>



---

---

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Taxation Determination TD 93/244 is withdrawn with effect from today.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