

TR 96/18A - Addendum - Income tax: cosmetics and other personal grooming expenses

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Addendum

Income tax: cosmetics and other personal grooming expenses

The Australian Taxation Office is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings about old laws are being brought into line with them.

This Addendum amends Taxation Ruling TR 96/18, in relation to the 1997-98 or a later income year, as follows:

1. **After paragraph 3**

Insert:

'Cross references of provisions

3A. This Ruling refers to case law on subsection 51(1) of the Act and how that subsection applies to expenses incurred in respect of cosmetics and other personal grooming expenses. Subsection 51(1) of the Act expresses the same ideas as section 8-1 of the *Income Tax Assessment Act 1997* ('the 1997 Act'). The references to subsection 51(1) of the Act should be read as references to section 8-1 of the 1997 Act.'

Commissioner of Taxation

4 August 1999

ATO references:

NO 99/4295-5; 96/4510-1

BO

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