


***TR 97/12PW - Partial Withdrawal - Income tax and fringe benefits tax: work related expenses: deductibility of expenses on clothing, uniform and footwear***

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# Notice of Partial Withdrawal

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## **Taxation Ruling**

Income tax and fringe benefits tax: work related expenses: deductibility of expenses on clothing, uniform and footwear

Taxation Ruling TR 97/12 is partially withdrawn with effect from today by omitting paragraphs 27, 28 and 70 to 78.

A number of paragraphs in the Ruling deal with the circumstances where expenditure on work related clothing, uniform and footwear, including associated maintenance costs, are deductible as a work expense. Those matters have 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

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**Commissioner of Taxation**

11 June 2003

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ATO references

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