

TR 98/5A1 - Addendum - Income tax: calculating and claiming a deduction for laundry expenses

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Addendum

Taxation Ruling

Income tax: calculating and claiming a deduction for laundry expenses

This Addendum amends Taxation Ruling TR 98/5 to reflect the changes to the law caused by the repeal of inoperative provisions.

TR 98/5 is amended as follows:

1. Contents table (front page, left margin)

Omit: 'Cross reference table of provisions 5'.

2. Paragraphs 1 and 2

Omit the paragraphs.

3. Paragraph 4

Omit 'new Act'; substitute: '*Income Tax Assessment Act 1997* (ITAA 1997)'.

4. Paragraph 5

Omit heading, paragraph and table.

5. Paragraph 8

At the first, second and fifth dot points omit "Uniform/wardrobe"; substitute "Uniform"

Definitions of **Uniform/wardrobe** and **Non-compulsory uniform/wardrobe**:

Omit: 'new Act (formerly subsection 51AL(4) of the old Act)'; substitute: 'ITAA 1997'.

Definition of **Laundry expense**:

Omit: 'new Act'; substitute: 'ITAA 1997'.

Definitions of **Occupation specific clothing** and **Protective clothing and footwear**:

Omit: 'new Act (formerly subsection 51AL(26) of the old Act)'; substitute: 'ITAA 1997'.

Definition of **Work expense**:

Omit 'new Act (formerly subsection 2-2(1) of Schedule 2B of the old Act)'; substitute: 'ITAA 1997'.

Definition of **Written evidence**:

(a) Omit: 'new Act (formerly section 5-4 of Schedule 2B of the old Act); substitute: 'ITAA 1997'.

(b) Omit: 'new Act (formerly section 5-6 of Schedule 2B of the old Act); substitute: 'ITAA 1997'.

6. Subparagraph 9(d)

(a) Omit: 'old Act'; substitute: '*Income Tax Assessment Act 1936* (ITAA 1936)'.

(b) Omit: 'new Act (formerly section 51AL of the old Act)'; substitute: ITAA 1997'.

7. Paragraph 10

Omit: 'subsection 51(1)'; substitute: 'section 8-1'.

8. Paragraph 12

At the first and second dot point omit "uniform/wardrobe"; substitute "uniform"

9. Paragraph 15

(a) Omit: 'new Act (formerly Schedule 2B of the old Act)'; substitute: 'ITAA 1997'.

(b) Omit: 'relief from the substantiation requirements'; substitute: 'relief from the effects of failing to substantiate'.

10. Paragraph 16

(a) In the heading, omit: 'section 51AH of the old Act or subsection 34-10(2) of the new Act (formerly section 51AL of the old Act)'; substitute: 'section 51AH of the ITAA 1936 or subsection 34-10(2) of the ITAA 1997'.

(b) Omit: 'old Act'; substitute: 'ITAA 1936'.

(c) Omit the comma after the first occurrence of 'reimbursed'

(d) After 'benefit' insert: ', or would constitute a fringe benefit it was not an exempt benefit,'.

11. Paragraph 17

- (a) Omit: 'new Act (formerly section 51AL of the old Act)'; substitute: 'ITAA 1997'.
- (b) Omit all occurrences of 'uniform/wardrobe'; substitute 'uniform'

12. Paragraph 18

- (a) Omit: 'uniform/wardrobe'; substitute 'uniform'
- (b) Omit: 'of the new Act (formerly subsection 25(1) of the old Act) or paragraph 26(e) of the old Act'; substitute: 'or section 15-2 of the ITAA 1997'

13. Paragraph 19

Omit: 'Act (formerly subsection 2-6(1) of Schedule 2B of the old Act)'; substitute: 'ITAA 1997'.

14. Paragraph 22

Omit: 'new Act (formerly section 2-5 of Schedule 2B of the old Act)'; substitute: 'ITAA 1997'.

15. Paragraph 24

Omit: 'Act (formerly subsection 2-6(2) of Schedule 2B of the old Act)'; substitute: 'ITAA 1997'.

16. Paragraph 25

Omit: 'Act (formerly section 5-6 of Schedule 2B of the old Act)'; substitute: 'ITAA 1997'.

17. Paragraph 27

Omit: 'Act (formerly Division 8 of Schedule 2B of the old Act)'; substitute: 'ITAA 1997'.

18. Legislative references

Omit the references; substitute:

- ITAA 1997 6-5(1)
- ITAA 1997 15-2
- ITAA 1997 34-10(2)
- ITAA 1997 34-15(1)
- ITAA 1997 34-15(2)
- ITAA 1997 34-20(1)
- ITAA 1997 34-20(2)
- ITAA 1997 Subdiv 900-B
- ITAA 1997 Subdiv 900-H
- ITAA 1997 900-30(1)
- ITAA 1997 900-35
- ITAA 1997 900-40(1)
- ITAA 1997 900-40(2)
- ITAA 1997 900-40(4)
- ITAA 1997 900-115
- ITAA 1997 900-125
- ITAA 1936 51AH
- FBTA

This Addendum applies on and from 14 September 2006.

Commissioner of Taxation

6 July 2011

ATO references

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