TD 93/232W - Income tax: how are laundry expense claims for work clothes calculated and substantiated for the purposes of subsection 51(1) and section 82KZB of the Income Tax Assessment Act 1936?

This cover sheet is provided for information only. It does not form part of *TD 93/232W - Income tax: how are laundry expense claims for work clothes calculated and substantiated for the purposes of subsection 51(1) and section 82KZB of the Income Tax Assessment Act 1936?*

This Determination has been replaced by TR 98/5

This document has changed over time. This is a consolidated version of the ruling which was published on *6 May 1998*

Generated on: 24 November 2026, 01:51:05 AM

Notice of Withdrawal

Income tax: how are laundry expense claims for work clothes calculated and substantiated for the purposes of subsection 51(1) and section 82KZB of the Income Tax Assessment Act 1936?

The Tax Law Improvement Project 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 (including Taxation Determinations) about old laws are being brought into line with them.

Taxation Determination TD 93/232 is withdrawn.

It is replaced by Taxation Ruling TR 98/5 which issued today.

Commissioner of Taxation

6 May 1998

ATO Ref: 98/561-9

ISSN 1038 - 8982