

TD 94/48A - Addendum - Income tax: what types of protective clothing and footwear are shearers entitled to deduct as work related expenses under subsection 51(1) of the Income Tax Assessment Act 1936?

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Addendum

Income tax: what types of protective clothing and footwear are shearers entitled to deduct as work related expenses under subsection 51(1) of the *Income Tax Assessment Act 1936*?

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 (including Taxation Determinations) about old laws are being brought into line with them.

This Addendum amends Taxation Determination TD 94/48, in relation to the 1997-98 or a later income year, as follows:

1. **Title**

- (a) Omit 'subsection 51(1)'; substitute 'section 8-1';
- (b) Omit '*Income Tax Assessment Act 1936*'; substitute '*Income Tax Assessment Act 1997*'.

2. **Paragraph 5**

- (a) Omit 'Section 51AL'; substitute 'Division 34';
- (b) Omit 'section 51AL(4)'; substitute 'Subdivision 34-B'.

3. **After paragraph 5**

Insert:

'Cross references of provisions

6. This Determination considers the application of section 8-1, Division 34 and Subdivision 34-B of the *Income Tax Assessment Act 1997*. Those provisions express the same ideas as subsection 51(1), section 51AL and subsection 51AL(4), respectively, of the *Income Tax Assessment Act 1936*.'

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FOI status: may be released

Commissioner of Taxation

28 July 1999

ATO references:

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