


# ***TR 94/22A - Addendum - Income tax: implications of the Edwards case for the deductibility of expenditure on conventional clothing by employees***

 This cover sheet is provided for information only. It does not form part of *TR 94/22A - Addendum - Income tax: implications of the Edwards case for the deductibility of expenditure on conventional clothing by employees*

 View the [consolidated version](#) for this notice.



---

## Addendum

---

### Income tax: implications of the *Edwards case* for the deductibility of expenditure on conventional clothing by employees

*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 94/22, in relation to the 1997-98 or a later income year, as follows:

#### **After paragraph 3**

Insert:

#### **'Cross references of provisions**

3A. This Ruling considers the implications of the *Edwards case*, a case that explains the application of subsection 51(1) of the Act. Subsection 51(1) expresses the same ideas as section 8-1 of the *Income Tax Assessment Act 1997*.

---

**Commissioner of Taxation**

28 July 1999

---

ATO references:

NO 99/4295-5

BO

ISSN: 1039 - 0731