TR 96/17W - Income tax: work-related expenses: deductibility of expenses on rehydrating moisturiser and rehydrating hair conditioner

This cover sheet is provided for information only. It does not form part of *TR 96/17W - Income tax: work-related expenses: deductibility of expenses on rehydrating moisturiser and rehydrating hair conditioner*

This document has changed over time. This is a consolidated version of the ruling which was published on *11 June 2003*

Generated on: 26 November 2026, 07:58:38 AM

Australian Taxation Office

Notice of Withdrawal

Taxation Ruling

Income tax: work-related expenses: deductibility of expenses on rehydrating moisturiser and rehydrating hair conditioner

Taxation Ruling TR 96/17 is withdrawn with effect from today.

Taxation Ruling TR 96/17 sets out the Taxation Office's views on the deductibility of expenses incurred in respect of rehydrating moisturiser and rehydrating hair conditioner, following the decision of the Federal Court of Australia in *Mansfield v. FC of T* 96 ATC 4001; (1995) 31 ATR 367.

TR 96/17 has been incorporated into Draft Taxation Ruling TR 2003/D4, which issues 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.

Commissioner of Taxation
11 June 2003

ATO references
NO: 2002/011971
ISSN: 1039-0731