TD 93/101W - Income tax: is a professional sportsperson entitled to a deduction under subsection 51(1) of the Income Tax Assessment Act 1936 for the cost of hiring formal clothing to attend functions or presentations?

This cover sheet is provided for information only. It does not form part of *TD 93/101W - Income tax: is a professional sportsperson entitled to a deduction under subsection 51(1) of the Income Tax Assessment Act 1936 for the cost of hiring formal clothing to attend functions or presentations?*

This Determination has been replaced by TR 97/12

This document has changed over time. This is a consolidated version of the ruling which was published on *18 June 1997*

Notice of Withdrawal

Income tax: is a professional sportsperson entitled to a deduction under subsection 51(1) of the *Income Tax Assessment Act 1936* for the cost of hiring formal clothing to attend functions or presentations?

Taxation Determination TD 93/101 is no longer current and is therefore withdrawn.

It is replaced by Taxation Ruling TR 97/12 which issued today.

Commissioner of Taxation

18 June 1997

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