

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Taxation Determination TD 93/101 is no longer current and is therefore withdrawn.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