TD 93/110W - Income tax: is a police officer who is required to wear conventional clothing e.g., suits, shirts, ties, jeans and shoes entitled to a deduction for the cost of purchasing, cleaning and maintaining such items?

This cover sheet is provided for information only. It does not form part of *TD 93/110W - Income tax:* is a police officer who is required to wear conventional clothing e.g., suits, shirts, ties, jeans and shoes entitled to a deduction for the cost of purchasing, cleaning and maintaining such items?

This document has changed over time. This is a consolidated version of the ruling which was published on 23 June 1994



Taxation Determination TD 93/110

FOI Status: may be released Page 1 of 1

Notice of Withdrawal

Taxation Determination TD 93/110 has been withdrawn.

The appropriate tests for deductibility of conventional clothing under subsection 51(1) of the *Income Tax Assessment Act 1936* are now contained in Taxation Ruling TR 94/22.

Taxation Ruling TR 94/22 also discusses FC of T v Edwards 94 ATC 4255; (1994) 28 ATR 87 (Edwards' case).

Commissioner of Taxation

23 June 1994

ATO Ref: CHM TR008

ISSN 1038 - 8982