TD 93/121W - Income tax: is a nurse entitled to a deduction under subsection 51(1) of the Income Tax Assessment Act 1936 for expenditure on a traditional nurse's uniform?

UThis cover sheet is provided for information only. It does not form part of *TD* 93/121W - Income tax: is a nurse entitled to a deduction under subsection 51(1) of the Income Tax Assessment Act 1936 for expenditure on a traditional nurse's uniform?

This Determination has been replaced by TR 97/12

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



FOI Status: may be released

Page 1 of 1

Notice of Withdrawal

Income tax: is a nurse entitled to a deduction under subsection 51(1) of the *Income Tax Assessment Act 1936* for expenditure on a traditional nurse's uniform?

Taxation Determination TD 93/121 is no longer current and is therefore withdrawn.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

ATO Ref: NAT 96/11101-1

ISSN 1038 - 8982