

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Taxation Determination TD 93/121 is no longer current and is therefore withdrawn.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

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