



# ***TD 94/48W - Income tax: what types of protective clothing and footwear are shearers entitled to deduct as work related expenses under subsection 51(1) of the Income Tax Assessment Act 1936?***

 This cover sheet is provided for information only. It does not form part of *TD 94/48W - Income tax: what types of protective clothing and footwear are shearers entitled to deduct as work related expenses under subsection 51(1) of the Income Tax Assessment Act 1936?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *11 June 2003*



---

# Notice of Withdrawal

---

## **Taxation Determination**

### **Income tax: what types of protective clothing and footwear are shearers entitled to deduct as work related expenses under subsection 51(1) of *the Income Tax Assessment Act 1936*?**

Taxation Determination TD 94/48 is withdrawn with effect from today.

Taxation Determination TD 94/48 dealt with the question of what expenditure by shearers on protective clothing and footwear is deductible as work expenses.

TD 94/48 has been incorporated into Draft Taxation Ruling TR 2003/D4, which issued today. TR 2003/D4 consolidates into the one taxation ruling the various taxation rulings and determinations previously issued in relation to the deductibility of items used for protection against illness or injury in the course of earning assessable income.

---

**Commissioner of Taxation**

11 June 2003

---

ATO references

NO: 2002/011971

ISSN: 1038-8982