



**Australian
Taxation
Office**

TAXATION RULING IT 2452

**Income tax: substantiation - upkeep of uniforms and/or
protective clothing**

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings (including Taxation Determinations) about old laws are being brought into line with them.

Taxation Ruling IT 2452 is withdrawn.

It is replaced by Taxation Ruling TR 98/5 which issued today.

Commissioner of Taxation

6 May 1998

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