



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 300**

**Deductions - expenditure incurred by employee taxpayers in providing specialised clothing worn in the course of employment**

### **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 300 is no longer current and is therefore withdrawn.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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