




***TD 93/101W - Income tax: is a professional sportsperson entitled to a deduction under subsection 51(1) of the Income Tax Assessment Act 1936 for the cost of hiring formal clothing to attend functions or presentations?***

 This cover sheet is provided for information only. It does not form part of *TD 93/101W - Income tax: is a professional sportsperson entitled to a deduction under subsection 51(1) of the Income Tax Assessment Act 1936 for the cost of hiring formal clothing to attend functions or presentations?*

  
This Determination has been replaced by TR 97/12

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

## Notice of Withdrawal

**Income tax: is a professional sportsperson entitled to a deduction under subsection 51(1) of the *Income Tax Assessment Act 1936* for the cost of hiring formal clothing to attend functions or presentations?**

Taxation Determination TD 93/101 is no longer current and is therefore withdrawn.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