

# ***TD 93/109W - Income tax: can a sports teacher obtain a deduction for the cost of purchasing and maintaining sports clothes?***

! This cover sheet is provided for information only. It does not form part of *TD 93/109W - Income tax: can a sports teacher obtain a deduction for the cost of purchasing and maintaining sports clothes?*

! This Determination has been replaced by TR 97/12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: can a sports teacher obtain a deduction for the cost of purchasing and maintaining sports clothes?**

Taxation Determination TD 93/109 is no longer current and is therefore withdrawn.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