



***TD 93/154W - Income tax: is the expenditure incurred by an employee on an employer's range of brand name conventional clothing or footwear, which is required to be worn as a condition of employment, an allowable deduction 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 93/154W - Income tax: is the expenditure incurred by an employee on an employer's range of brand name conventional clothing or footwear, which is required to be worn as a condition of employment, an allowable deduction under subsection 51(1) of the Income Tax Assessment Act 1936 ?*



This Determination has been replaced by TR 97/12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 the expenditure incurred by an employee on an employer's range of brand name conventional clothing or footwear, which is required to be worn as a condition of employment, an allowable deduction under subsection 51(1) of the *Income Tax Assessment Act 1936*?**

Taxation Determination TD 93/154 is no longer current and is therefore withdrawn.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