

TR 96/16A - Addendum - Income tax: work related expenses: deductibility of expenses on compulsory uniform shoes, socks and stockings

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Addendum

Income tax: work related expenses: deductibility of expenses on compulsory uniform shoes, socks and stockings

The Australian Taxation Office 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 about old laws are being brought into line with them.

This Addendum amends Taxation Ruling TR 96/16, in relation to the 1997-98 or a later income year, as follows:

1. **After paragraph 2**

Insert:

"Cross references of provisions

2A. This Ruling considers the implications of *Mansfield's* case, a case that explains the application of subsection 51(1) of the Act. Subsection 51(1) expresses the same ideas as section 8-1 of the *Income Tax Assessment Act 1997* ('the 1997 Act')."

2. **Paragraph 8**

Omit 'section 51AL of the Act', substitute 'Division 34 (formerly section 51AL of the Act) of the 1997 Act'

3. **Paragraph 42**

Omit 'section 51AL of the Act', substitute 'Division 34 (formerly section 51AL of the Act) of the 1997 Act'

Commissioner of Taxation

28 July 1999

ATO references:

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