TR 2003/D4 - Income tax: Deductibility of protective items

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Draft Taxation Ruling
Income tax: Deductibility of protective items

Contents	Para
What this Ruling is about	**1**
Date of effect	**5**
Previous Rulings	**6**
Ruling	**7**
Explanation	**12**
Examples	**41**
Definitions	**54**
Your comments	**55**
Detailed contents list	**56**

Preamble

This document is a draft for industry and professional comment. As such, it represents the preliminary, though considered views of the Australian Taxation Office. This draft may not be relied on by taxpayers and practitioners as it is not a ruling for the purposes of Part IVAAA of the ***Taxation Administration Act 1953****. It is only final Taxation Rulings that represent authoritative statements by the Australian Taxation Office.*

What this Ruling is about

Class of person/arrangement

1. This Ruling applies to you if you claim work-related expenses.

2. The Ruling sets out our views on the deductibility, under the *Income Tax Assessment Act 1997* (the Act), of expenses incurred in protecting yourself from the risk of illness or injury in the course of carrying out your income earning activities, following the decision in *FC of T v. Morris & Ors* (2002) 50 ATR 104; 2002 ATC 4404; [2002] FCA 616 (the *Morris Case*).

3. In this Ruling the term 'protective items' means things that, according to their design, properties and practical application, protect you against illness or injury.

4. This Ruling does not deal with the following matters in relation to the deductibility of protective items:-

- substantiation rules – the requirement to substantiate certain work expenses is dealt with in other rulings, in particular Taxation Rulings TR 98/5 and TR 95/18;
- payment or reimbursement of an expense you incur where the payment or reimbursement constitutes a fringe benefit – this matter is dealt with in the various occupational rulings (see for example, Taxation Ruling TR 95/18); and
- protective clothing, such as overalls and aprons, when worn to prevent damage or soiling of your ordinary clothing rather than to protect you against illness or injury – this matter is dealt with in Taxation Ruling TR 97/12.

Date of effect

5. This Ruling applies to years commencing both before and after its date of issue. However, the Ruling does not apply to you to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Ruling (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Previous Rulings

6. This Ruling replaces:

- Taxation Ruling TR 96/17;
- Taxation Ruling TR 97/12 (in relation to clothing and footwear when used for protection against illness or injury);
- Taxation Determination TD 92/157;
- Taxation Determination TD 93/244; and
- Taxation Determination TD 94/48.

Ruling

7. You can deduct expenditure on a protective item you use to protect you from the risk of illness or injury if:

- you incurred the expense;
- there is a sufficient connection between the expenditure and earning your assessable income so that the outgoing is incidental and relevant to the gaining of assessable income; and
- the expenditure has the essential character of an outgoing incurred in gaining your assessable income.

8. Expenditure on a protective item will have a sufficient connection with the earning of your assessable income where:

- you are exposed to the risk of illness or injury in the course of carrying out your income earning activities;
- the risk is not remote or negligible - it would be a real risk to anyone who worked where you are required to work;

- the protective item is of a kind that provides protection from that risk and would reasonably be expected to be used in the circumstances; and
- you use the item in the course of carrying out your income earning activities.

9. You cannot claim a deduction for expenditure that is of a private or domestic nature. Such expenditure does not have the necessary essential character of an outgoing incurred in gaining your assessable income, even if there is a connection between that expenditure and your income earning activities. This applies particularly to conventional clothing. When you use conventional clothing to protect you while at work, your expenditure on the clothing in most cases will still be of a private or domestic nature because the essential character of the expenditure is that of meeting personal requirements of modesty, decency and warmth.

10. Although an item you use to protect yourself may be of a kind normally associated with private or domestic use, your expenditure on that item will not necessarily always be an outgoing of a private or domestic nature. This may be the case where there are additional features present in relation to that item which indicate that the expenditure is not of a private or domestic nature. Considerations that are relevant include:

- whether the item is clearly identifiable as principally a protective item or its principal features are normally only associated with items used to protect persons;
- the extent to which the protective item has a distinctively occupational character;
- the extent to which the protective item would be reasonably regarded as used solely for income earning activities;
- whether it would be normal to also use the protective item in situations not related to income earning activities;
- whether the protective item is unsuitable for any activity other than income earning activities; and
- whether it is an express or implied requirement of the person's employment or other income earning activities or work-related safety laws that the protective item be used.

11. You must apportion the expenditure on protective items which you also use partly for private or domestic purposes or to earn exempt income. You can only claim a deduction for the portion of the expenditure attributable to earning your assessable income.

Explanation

Deductibility of protective items

12. The tests for deductibility of losses or outgoings are in section 8-1 of the Act, which provides:

> '8-1 General Deductions
>
> (1) You can ***deduct*** from your assessable income any loss or outgoing to the extent that:
>
> (a) it is incurred in gaining or producing your assessable income; or
>
> (b) it is necessarily incurred in carrying on a business for the purpose of gaining or producing your assessable income.
>
> (2) However, you cannot deduct a loss or outgoing under this section to the extent that:
>
> (a) it is a loss or outgoing of capital, or of a capital nature;
>
> (b) it is a loss or outgoing of a private or domestic nature;
>
> (c) it is incurred in relation to gaining or producing your exempt income; or
>
> (d) a provision of this Act prevents you from deducting it.
>
> (3) A loss or outgoing that you can deduct under this section is called a ***general deduction***.'

13. Expenditure on protective items falls for consideration under paragraph 8-1(1)(a) - the 'first positive limb'. This limb applies to all taxpayers, including employees and those carrying on a business.

14. The courts have established that for a loss or outgoing to be deductible under paragraph 8-1(1)(a):

- it must have the essential character of a loss or outgoing incurred in gaining your assessable income or, in other words, of an income producing expense: *Lunney v. FC of T; Hayley v. FC of T* (1958) 100 CLR 478; (1958) 32 ALJR 139; (1958) 11 ATD 404;

- there must be a sufficient connection between the loss or outgoing and the activities by which you gain your assessable income – so that the outgoing is incidental and relevant to the gaining of your assessable income: *Ronpibon Tin NL v. FC of T* (1949) 78 CLR 47; (1949) 8 ATD 431); *Charles Moore & Co (WA) Pty Ltd v. FC of T* (1956) 95 CLR 344; (1956) 11 ATD 147; 6 AITR 379; *FC of T v. Hatchett* (1971) 125 CLR 494; 71 ATC 4184; (1971) 2 ATR 557; and
- it must not be expenditure that is private or domestic in nature or that produces exempt income: *FC of T v. Cooper* (1991) 229 FCR 177; 91 (the *Cooper Case*)ATC 4396; (1991) 21 ATR 1616; *Mansfield v. FC of T* (1996) 31 ATR 367; 96 ATC 4001 (the *Mansfield Case* and the *Morris Case)*.

You incurred the expense

15. You must have personally incurred the expense. If, for example, your employer or another person, such as a head contractor by whom you are engaged, paid for the protective items which you use, you would not be able to claim a deduction because you did not incur the expense.

Sufficient connection between expenditure and income earning activities

16. In the case of protective items, you need to demonstrate that there is a sufficient connection between the expenditure and your income earning activities if the expense is to be deductible. That connection must constitute a real connection rather than just a perceived one: *Martin v. Federal Commissioner of Taxation* (1984) 84 ATC 4513; 15 ATR 808) *Federal Commissioner of Taxation v. Smith* (1981) 147 CLR 578; (1981) 34 ALR 16; (1981) 55 ALJR 229. The connection must be more than just remote or minor, and also more than merely peripheral to your income earning activities.

17. It does not follow that expenditure on protective items will always be deductible where you use or wear the item while working. Whether or not the necessary connection exists will depend upon the facts of the case, including the nature and scope of the income producing activities and the nature and character of the expenditure, to determine whether there is a connection between the expenditure on such items and the activities which produce assessable income (the *Morris Case*).

18. In the *Morris Case*, Goldberg J found that the fact that a protective item enables a taxpayer to be more productive in their work output is a further indicator of a real connection between expenditure on protective items and income earning activities. However, it does not automatically follow that a deduction is allowable for expenditure on a protective item where its use results in increased productivity. Nor is it a requirement that the use of the protective item produce this outcome for a deduction to be allowable (the *Morris Case*).

19. In determining whether there is a connection between your use of protective items and your income earning activities, it does not matter whether the risk of illness or injury against which you need to take protection is posed by an artificial environment, such as a machine in a factory, or an element of the natural environment, such as the sun (the *Morris Case*).

20. For examples which focus on determining whether there is a connection between expenditure on protective items and income earning activities, see paragraphs 41 to 43.

Deductibility where the protective item is a depreciating asset

21. You cannot claim under section 8-1 a deduction for expenditure if it is an outgoing of a capital nature. Expenditure may be of a capital nature if, amongst other things, it brings into existence an asset or advantage of an enduring benefit for the income earning activities: *British Insulated and Helsby Cables Ltd v. Atherton* [1926] AC 205.

22. Most protective items that you wear (such as hats, clothing and sunglasses) are subject to wear and tear and so need to be replaced reasonably frequently. Therefore, where you use such items in the course of gaining your assessable income, the expenditure will be of a revenue and not a capital nature.

23. On the other hand some protective items may be depreciating assets for the purposes of the capital allowance provisions of Division 40. If expenditure on a protective item that you use in the course of earning your assessable income is of a capital nature, you can deduct an amount equivalent to its decline in value under subdivision 40-B or subdivision 328-D if it is a depreciating asset. Under section 40-30, subject to certain exceptions and inclusions that are not relevant for present purposes, a depreciating asset is an asset that has a limited effective life and can reasonably be expected to decline in value over time.

24. If the cost of a protective item that is a depreciating asset does not exceed $300 and the other requirements of subsection 40-80(2) are satisfied, you can deduct the cost incurred in the year of income that you began to use the item for earning assessable income.

25. If expenditure on a protective item that is a depreciating asset is of a revenue nature, the outgoing will be deductible under section 8-1 rather than under the capital allowance provisions. Under section 40-215, the amount deductible under section 8-1 (or any other provision other than the capital allowance provisions) cannot be included in the cost of the depreciating asset that forms the basis of the calculation of the asset's decline in value.

Expenditure of a private or domestic nature on protective items

26. The High Court in *John v. FCT* (1989) 166 CLR 417 at 431; 20 ATR 1, found that there was no necessary antipathy between a loss or outgoing incurred in gaining or producing assessable income, and a loss or outgoing of a private or domestic nature. Thus, it is necessary to first consider in respect of any loss or outgoing whether it falls within one or other of the inclusory limbs of section 8-1, and if it does, to then proceed to consider whether the loss or outgoing is of a private or domestic nature (the *Cooper Case* per Hill J).

27. The essential character test outlined at paragraph 14 is relevant to determining whether expenditure is of a private or domestic nature: *Handley v. FCT* (1981) 148 CLR 182 at 191-2; 11 ATR 644 per Stephen J, at (CLR) 194 per Mason J, and *FCT v. Forsyth* (1981) 148 CLR 203 at 216; 11 ATR 657 per Wilson J.

28. In applying the essential character test, it will be found that expenditure on a broad range of items that incidentally give you a degree of protection is not deductible. A prime example would be items that you wear as conventional clothing when at work.

29. Expenditure on conventional clothing usually falls into expenditure of a private or domestic nature because the clothing serves the private purpose of meeting personal requirements of modesty, decency and warmth: *FC of T v. Edwards* 94 ATC 4255; 28 ATR 87 (the *Edwards Case*). In considering all the facts of a taxpayer's expenditure, courts have consistently looked for any additional features in deciding whether this characterisation applies in the circumstances.

30. In the *Edwards Case*, the Court allowed a deduction for additional clothing which the personal secretary to the wife of a State Governor purchased in order to dress in accordance with the accepted standards for each occasion she attended on the Governor's wife. The Court placed some weight on the fact that, although the clothing which the taxpayer wore in carrying out her income earning activities was conventional in nature, there were additional features to indicate that the expenditure on the clothing was not of a private or domestic nature. Those additional features which, when looked at in their

totality, led to the conclusion that the expenditure was not of a private or domestic nature, were:

- the expenditure was on clothing additional to that necessary in the taxpayer's private life;
- the taxpayer was expected to dress in a manner compatible with the Governor's wife, well understanding that she was expected to dress in accordance with an appropriate standard for each occasion;
- the clothing was qualitatively different to the clothing worn by the taxpayer outside her working hours and was rarely worn during those hours;
- it was an implicit requirement of the taxpayer's employer that the taxpayer dress in accordance with an appropriate standard for each occasion when carrying out her employment duties; and
- the clothes which the taxpayer wore during her income earning activities were not necessarily those which the taxpayer wore to work. It was a relevant consideration that the changes of clothes were necessary because the employer required her to wear different clothes throughout the day.

31. In the *Mansfield Case*, the taxpayer, who was a flight attendant, wore shoes as part of her uniform, but there was nothing to distinguish them from shoes which a flight attendant might purchase for private purposes, except perhaps for the colour. In allowing a deduction for expenditure on the shoes, the Court found 'additional features' which took the expenditure out of the category of private expenditure. Those additional features were that the shoes had to be a half-size too large for ordinary use due to the cabin pressure of the aircraft and they were subject to regular scuffing while worn on the aircraft.

32. In *Case A45*, a blast furnace worker was allowed a deduction for protective woollen clothing. Additional features identified in the case in relation to the use of the clothing which led to the deduction being allowed were that the clothing was:

- a 'practical necessity intended for the protection of the taxpayer's body' in the presence of extreme heat and flying sparks;
- put on at the place of work and taken off after duty, and not used for private purposes;
- entirely unsuitable for private use; and

- in summary, found to bear a distinct occupational character.

33. Overalls to protect a person from grease and dirt have been held to be deductible: *Case R80* (1966) 16 TBRD 388; *Case 107* 12 CTBR (NS) 18 ATR 3754. In addition, protective boots and overalls worn solely for work purposes, white coats for doctors and boiler suits for boilermakers have been described as sufficiently peculiar to take them out of the normal character of conventional clothing (*Case T103* 86 ATC 1182).

34. The additional features listed in paragraph 10 which give expenditure on a protective item the essential character of a working expense where the use of that item normally might be regarded as private or domestic in nature is not intended as an exhaustive list. The principal purpose of the paragraph is to set out factual situations where a deduction is not excluded by the private and domestic expenditure provisions of paragraph 8-1(2)(b) and, in relation to depreciating assets, the non taxable purposes provisions of subsection 40-25(2).

35. The intrinsically protective nature of sunglasses, sunhats and sunscreen means that expenditure on those items is not of a private or domestic nature when they are used to protect you from the risk of illness or injury in the course of carrying out your income earning activities. This view also applies to other protective items which are clearly identifiable as principally protective items, such as heavy duty occupational wet weather gear.

36. Expenditure on items you used to protect yourself against risk or injury is private or domestic in nature if the risk is due to a personal physical or other condition. Therefore you cannot claim a deduction for this expenditure. For example, you cannot claim a deduction for the cost of prescription glasses.[1]

37. However, expenditure on prescription sunglasses, including photochromatic glasses which have filtering and glare reducing qualities similar to sunglasses which protect you from the risk of illness or injury at work is not of a private or domestic nature. However any claim for a deduction must be apportioned to take account of the private use of the glasses.

38. The essential character of expenditure on heavy duty conventional clothing such as jeans, drill shirts and shorts, trousers and socks is of a private or domestic nature and therefore not deductible. Although heavy duty conventional clothing may be worn to help prevent injury at work, this does not change its character from being conventional in nature (see *Case T103*). The essential character

[1] this is consistent with the approach taken at paragraph 107 of Taxation Ruling TR 95/22.

of expenditure on this kind of clothing is to clothe you in the ordinary sense as part of daily life rather than to perform the duties of your position.

39. The following are examples of clothing worn to protect you from the risk of injury or illness in the course of carrying out your income earning activities. A deduction is allowable in these situations because there is a sufficient connection between the expenditure and income earning activities and because the expenditure is not of a private or domestic nature:-

- fire-resistant woollen clothing for protection against intense heat and flying sparks of metal from a blast furnace and which were so soiled as to be unsuitable for use outside work *(Case A45* 69 ATC 271; 15 CTBR (NS) *Case 24*);
- waterproof jacket, woollen jumper and thick socks which were worn only when working outdoors during winter in an alpine area (*Case V79* 88 ATC 550; *AAT Case 4353* (1988) 19 ATR 3504;
- special cold room gear or thermal clothing for working in cold rooms;
- sunhats for protection from the risk of injury or illness from exposure to the sun while carrying out income earning activities (the *Morris Case*);
- safety coloured shirts or vests (e.g. when used to direct vehicles in a road works area);
- aprons and overalls worn to stop you coming into contact with harmful substances; and
- lead aprons worn to prevent exposure to X-rays.

40. For further examples which focus on determining whether or not expenditure on protective items is of a private or domestic nature, see paragraphs 44 to 53.

Examples

41. The following are examples to help explain when expenditure on protective items is or is not deductible, depending on the circumstances in which the expenditure is incurred. Where the example does not state whether there is also private use of the protective item, it is implicit that any allowable deduction would need to be apportioned to take into account any private use.

Example 1

42. Trevor, an outdoor worker in a horticulture business, uses sunglasses, a sunhat and sunscreen to protect himself from exposure to the sun when at work. As there is the necessary connection between the expenditure and Trevor's income earning activities, he can claim a deduction for the cost of these items.

Example 2

43. Alison is an office worker. Her employer's offices are located in two buildings, about a fifteen minute walk apart. Alison regularly has to visit the other office. She chooses to wear sunglasses when walking to the other office. In Alison's case, the risk of illness from the environment in which she works is not sufficient to make it necessary for her to use protective items to counter that risk. Consequently, there is not the necessary connection between Alison's expenditure on the sunglasses and her income earning activities. Any protection provided by the sunglasses is not incidental and relevant to her income earning activities. Therefore Alison cannot claim a deduction for the sunglasses.

Example 3

44. William, who drives a truck for a living, finds it necessary to wear sunglasses to protect him against the glare of the sun while driving the truck. He buys a pair of prescription sunglasses to overcome the problem. William can claim a deduction for the sunglasses.

Example 4

45. Bob works on a building site. He wears heavy duty jeans and T-shirts at work. When the weather is cold he also wears long sleeve shirts and football guernseys. Apart from protection from exposure to the elements, the jeans, shirts and guernseys also afford Bob some protection from skin abrasions when handling tools and building materials at the building site. Bob wears the clothes to and from work - they are conventional clothing and resemble clothes worn outside work hours. As the character of the expenditure is to clothe Bob in the ordinary sense as part of daily life, the expenditure is of a private or domestic nature and so a deduction is not allowable. If Bob were to wear the clothes only at work, a deduction would still not be allowable because, being conventional clothes, the character of the expenditure essentially is still to address his personal needs of modesty, decency and warmth.

Example 5

46. Bob from the previous example also wears steel capped boots and a hard hat when working at the building site. The inherently protective nature of these items means that expenditure on them is not of a private or domestic nature when they are used to protect Bob while at work. As there is the necessary connection between the expenditure and Bob's income earning activities, he can claim a deduction for the cost of these items.

Example 6

47. Christine is an outdoor worker. She starts work early in the morning and works in an area where the winters are quite cold, but not extreme. To protect her from the cold, both in getting to work and while at work, Christine wears warm clothing which, nevertheless is conventional clothing. As the character of the expenditure is to clothe Christine in the ordinary sense as part of daily life, the expenditure is of a private or domestic nature and so a deduction is not allowable. If Christine were to wear the clothes only at work, a deduction would still not be allowable because, being conventional clothes, the character of the expenditure essentially is still concerned with meeting her personal needs of modesty, decency and warmth.

Example 7

48. Liz is an office worker, but is often called on in her job to visit other nearby offices. If it is raining, Liz uses a raincoat and umbrella during the short walk between the offices. The risk of illness from the environment in which Liz works is not sufficient to make it necessary for her to use protective items to counter that risk. Consequently, there is not the necessary connection between Liz's expenditure on the raincoat and umbrella and her income earning activities of working in an office. It is considered that any protection which the raincoat and umbrella offer Liz is not incidental and relevant to her income earning activities. Therefore Liz cannot claim a deduction for these items.

Example 8

49. Nadia, a construction site manager, spends most of her working day engaged on outdoor tasks. The construction sites are located in a mountainous region where the temperature often falls to extreme lows during winter. To combat these conditions, Nadia wears a heavily insulated waterproof coat over her ordinary clothes while at work. While broadly comparable to coats purchased for private use,

the expenditure on the coat is an allowable deduction, having regard to the serious health risk presented by Nadia's work environment, the appropriateness of the coat for addressing that risk and the fact that its use is additional to the ordinary clothing she wears at work and is used exclusively for work.

Example 9

50. Fabia, a shop assistant, works in the refrigerated cold-room of the local supermarket. She purchases a down parka and polar-fleece gloves. She only ever wears this clothing in the cold room. The thermal clothing protects Fabia from the risk of illness or injury from the cold-room environment. There is the necessary connection between the expenditure and Fabia's income earning activities and so a deduction is allowable.

Example 10

51. Kathleen, a hydrotherapy assistant, works in a chlorinated pool. She wears a wet suit and uses moisturisers and rehydrating conditioners to combat the drying effects of being in the pool. The wet suits, moisturisers and rehydrating conditioners protect Kathleen from illness or injury caused by constant immersion in the pool. The expenditure has the necessary connection with Kathleen's income earning activities and a deduction is allowable for the cost of each of the items.

Example 11

52. Jane, a clerk, works in an air conditioned building and applies moisturiser to her face and hands while at work. The risk of illness from the environment in which Jane works is not sufficient to make it necessary for her to use moisturiser to counter that risk. Consequently, Jane is not entitled to a deduction for the cost of her moisturiser because there is not the necessary connection between the expenditure and her income earning activities. Further, the expenditure is of a private or domestic nature because it is directed to meeting personal needs of appearance and comfort.

Example 12

53. Len is a shearer. He bought items specially designed for shearers to protect them while shearing. The items consisted of jeans which repel lanolin, singlets with leather inserts at the point where sheep are held to protect against lanolin and grease; boots with special lacing and flaps to keep out wool clippings and shearers' moccasins

which prevent slipping on greasy shearing shed floors. As all these items are made specially for shearers, they are clearly identifiable as occupational in character. The expenditure on these items has the necessary connection with Len's income earning activities and so Len can claim a deduction. If, however, the jeans and singlet which Len purchased were ordinary clothing rather than made specially for shearers, he would not be able to claim a deduction for the cost of that clothing.

Definitions

54. A reference to the *Income Tax Assessment Act 1997* should be read as incorporating the provisions of the *Income Tax Assessment Act 1936*.

Your comments

55. We invite you to comment on this draft Taxation Ruling. Please forward your comments to the contact officer by the due date.

Comments by date:	23 July 2003
Contact officer:	Robert Starling
E-mail address:	bob.starling@ato.gov.au
Telephone:	(02) 6279-7463
Facsimile:	(02) 6279-7475
Address:	Mr Robert Starling Australian Taxation Office PO Box 900 CIVIC SQUARE ACT 2608

Detailed contents list

56. Below is a detailed contents list for this Taxation Ruling:

	Paragraph
What this Ruling is about	1
Class of Person/ arrangement	1
Date of Effect	**5**
Previous Rulings	**6**

Ruling **7**
Explanation **12**
Deductibility of protective items 12
You incurred the expense 15
Sufficient nexus between expenditure and income earning activities 16
Deductibility where the protective item is a depreciating asset 21
Expenditure of a private or domestic nature on protective items 26
Examples **41**
Example 1 42
Example 2 43
Example 3 44
Example 4 45
Example 5 46
Example 6 47
Example 7 48
Example 8 49
Example 9 50
Example 10 51
Example 11 52
Example 12 53
Definitions **54**
Your comments **55**
Detailed contents list **56**

Commissioner of Taxation
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Related Rulings/Determinations:
TR 92/20; TR 95/18; TR 95/22; TR 96/17; TR 97/12; TR 98/5; TD 92/157; TD 93/244; TD 94/48;

Subject references:
- allowable deduction
- protective clothing
- protective clothing expenses
- protective equipment
- protective items

Legislative references:
- ITAA 1997 8-1
- ITAA 1997 8-1(1)(a)
- ITAA 1997 8-1(2)(b)
- ITAA 1997 Subdiv 40-B
- ITAA 1997 Div 40
- ITAA 1997 40-25(2)
- ITAA 1997 40-30
- ITAA 1997 40-80(2)
- ITAA 1997 40-215
- ITAA 1997 Subdiv 328-D
- TAA 1953 Pt IVAAA

Case references:
- AAT Case 31/93 93 ATC 359
- AAT Case 4353 (1988); 19 ATR 3504
- British Insulated and Helsby Cables Ltd v. Atherton [1926] AC 205
- Case A45 69 ATC 271; 15 CTBR (NS) Case 24; 18 ATR 3142
- Case 107 12 CTBR (NS) 18 ATR 3754
- Case 8858 (1993) 26 ATR 1181
- Case R80 (1966) 16 TBRD 38
- Case T103; 86 ATC 1182
- Case V79 88 ATC 550
- Charles Moore & Co (WA Pty Ltd v. FC of T (1956) 95 CLR 344; (1956) 11 ATD 147; (1956) 6 AITR 379
- FC of T v. Cooper (1991) 29 FCR 177; 91 ATC 4396; (1991) 21 ATR 1616
- FC of T v. Edwards 94 ATC 4255; 28 ATR 87
- FCT v. Forsyth (1981) 148 CLR 203; 11 ATR 657
- FC of T v. Hatchett (1971) 125 CLR 494; 71 ATC 4184; (1971) 2 ATR 557
- FC of T v. Morris & Ors (2002) 50 ATR 104; 2002 ATC 4404; [2002] FCA 616
- FC of T v. Smith (1981) 147 CLR 578; (1981) 34 ALR 16; (1981) 55 ALJR 229
- Handley v. FCT (1981) 148 CLR 182; 11 ATR 644 (CLR)
- Hayley v. FC of T (1958) 100 CLR 478; (1958) 32 ALJR 139; (1958) 11 ATD 404
- John v. FCT (1989) 166 CLR 417; 20 ATR 1
- Lunney v. FC of T; Hayley v. FC of T (1958) 100 CLR 478; (1958) 32 ALJR 139; (1958) 11 ATD 404
- Mansfield v. FC of T (1996) 31 ATR 367; 96 ATC 4001
- Martin v. FC of T (1984) 15 ATR 808; 84 ATC 4513
- Ronpibon Tin NL v. FC of T (1949) 78 CLR 47; (1949) 8 ATD 431

ATO references
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