


TD 92/D191 - Income tax: are claims by Airline Flight Attendants for expenditure on cosmetics and hairdressing allowable as work related deductions?

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This document has been finalised by TD 93/19.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

Draft Taxation Determination

Income tax: are claims by Airline Flight Attendants for expenditure on cosmetics and hairdressing allowable as work related deductions?

1. No. A deduction is not allowed for expenditure, including abnormal expenditure, on cosmetics or hairdressing even if an allowance is paid by the airline company. These expenses are considered to be private in nature and not deductible under sub-section 51(1) of the *Income Tax Assessment Act 1936*.
2. Airline flight attendants are required by their employers to maintain very high standards of appearance. This may include the necessity of wearing cosmetics and maintaining a suitable hairstyle. This requirement is also expected of many business/professional people, and other taxpayers. The cosmetics purchased and hairstyles worn by airline flight attendants are suitable for most other types of employment, as well as for use socially and therefore expenditure of this kind is considered private and not work related.
3. Any abnormal expenditure incurred through either purchasing more expensive brands, or applying heavy make-up, is considered to be personal choice and private in nature.
4. The Board of Review decision in *Case N34 81 ATC 178* is frequently relied on as authority for claiming cosmetic expenses. However it is considered that this decision is no longer relevant as an analysis of the facts of that case, and the reasons for the decision, indicates that it is out of date.
5. The decision in *Case N34* was handed down in 1981, and fashion trends have changed considerably in the last eleven years. Cosmetic companies today offer a wide variety of colours. The range of colours maintained for private use by ordinary persons (including airline flight attendants), would usually include colours suitable to wear with most uniforms. Cosmetics are not tax deductible merely because certain items are used exclusively for work by some flight attendants. It is also noted that flight attendants are not required to wear particular colours, but merely colours which match with the uniform.

Commissioner of Taxation
29/10/92

FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

Subject Ref: airline flight attendants; cosmetics; grooming; hairdressing; makeup

Legislative Ref: ITAA 51(1)

Case Ref: ; Board of Review *Case N34 81 ATC 178*

ATO Ref: PAUD

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