TD 93/D141 - 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 ?

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This document has been finalised by TD 93/154.

Generated on: 4 November 2026, 09:45:42 PM

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Draft Taxation Determination

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*?

1. No. Although a taxpayer may be required to purchase and wear a certain brand or type of conventional clothing or footwear at the direction of the employer, it does not detract from the character of the garments or footwear as conventional attire. Expenditure on this attire is generally not incurred in gaining or producing assessable income and is of a private nature and precluded from deduction under subsection 51(1). It does not fall for consideration under section 51AL because it is not in respect of a corporate wardrobe or uniform.

Example:

A sales assistant employed in a retail clothing store has purchased her employer's brand of conventional clothing to the value of $200. The sales assistant is required by her employer to wear combinations of the conventional clothing during different periods of her employment as a sales assistant.

Although the employee is required to purchase and wear a certain brand of clothing at the direction of her employer in the course of her employment, the expenditure precluded from deduction under subsection 51(1).

Commissioner of Taxation
3/6/93

FOI INDEX DETAIL: Reference No.
Related Determinations: TD 92/157
Related Rulings:
Subject Ref: clothing; retail trade
Legislative Ref: ITAA 51(1)
Case Ref:
ATO Ref: NEW TD33

ISSN 1038 - 8982