TD 94/D11 - Income tax: what types of protective clothing and footwear are shearers entitled to deduct as work-related expenses under subsection 51(1)?

This cover sheet is provided for information only. It does not form part of *TD 94/D11 - Income tax: what types of protective clothing and footwear are shearers entitled to deduct as work-related expenses under subsection 51(1)?*

This document has been finalised by TD 94/48.

Generated on: 4 November 2026, 09:45:39 PM

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: what types of protective clothing and footwear are shearers entitled to deduct as work-related expenses under subsection 51(1)?

1. Shearers are entitled to deductions only for those items of clothing and footwear which are protective against the hazards of their occupation. Those items are designed specifically for the occupation and thus make them unsuitable for conventional purposes.

2. Protective clothing is clothing specifically designed to protect:

a) the taxpayer from personal work injury (e.g. steel cap boots or safety helmets); or
b) the taxpayer's conventional clothing from the hazard of his/her work environment, (e.g. overalls or apron, when appropriate for the occupation).

3. **Examples of protective clothing and footwear for shearers would include:**

Shearers' Jeans or Dungarees: jeans which have a double thickness of material over the front and lower back leg. They are made from a special nylon/cotton mixture which helps repel the lanolin and grease from the fleece so as to protect against infections.

Singlets: singlets with leather patches under the arms where the sheep are held during shearing, again to protect against infection from lanolin and grease.

Shearers' boots: boots with lacing across the front and/or a flap to prevent wool clippings getting inside the boot.

Shearers' Moccasins: a specialty item which have a non-slip coating on the sole to prevent slipping on grease in the shearing sheds.

4. The clothing is specially made to repel the lanolin and grease from the fleeces as the grease can frequently cause skin irritations such as boils and skin rashes. Such clothing is therefore protecting the shearers from personal work injury and is specific and unique to the occupation.

5. Section 51AL discusses clothing which is non-compulsory however, this does not affect these items as they are considered to be protective clothing and as such section 51AL does not apply.

Examples:

A shearer has claimed for singlets and jeans worn for work purposes. Examination of the receipts provided by the taxpayer shows that the clothing was not designed specifically for shearers. Further enquiries showed that the special detailing required to make the clothing protective (double thickness of special material for the jeans, and no leather patching under the arms) has not been done and therefore the claim is not allowable as the clothing is conventional in nature and can not be allowable as protective.

A shearer claims singlets, protective footwear and trousers worn at work. Examination of the receipts show that the purchases were made for 'shearers' jeans', singlets and moccasins. Enquiries to the retailer revealed that the items satisfied the example of protective clothing as described in paragraph 3 above. These claims are allowable deductions. The items are specifically designed for the occupation and are protective in nature.

Commissioner of Taxation
10/2/94

FOI INDEX DETAIL: Reference No.
Related Determinations: TD 92/157; TD 93/121
Related Rulings:
Subject Ref: protective clothing; shearers
Legislative Ref: ITAA 51(1)
Case Ref:
ATO Ref: UMG 0057

ISSN 1038 - 8982