

# ***IT 187 - Incidental expenditure incurred by theatrical artists and entertainers***



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TAXATION RULING NO. IT 187

INCIDENTAL EXPENDITURE INCURRED BY THEATRICAL ARTISTS  
AND ENTERTAINERS

F.O.I. EMBARGO: May be released

REF

H.O. REF: 76/3009 F67

DATE OF EFFECT:

B.O. REF:

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F.O.I. INDEX DETAIL

REFERENCE NO:

SUBJECT REFS:

LEGISLAT. REFS:

I 1102235

INCIDENTAL EXPENSES  
THEATRICAL ARTISTS  
ENTERTAINERS

51(1)

PREAMBLE

Following representations from a firm of tax agents a review was made of expenditure which may be claimed by entertainers for unspecified incidental expenses.

RULING

2. Outgoings incurred by local and overseas theatrical artists and entertainers in deriving assessable income will be deductible on the following basis:-

ESTIMATED INCIDENTAL EXPENSES

Earnings up to \$500 pw

15%

Between \$501 - \$750 pw

\$75 pw plus 12 1/2% of all earnings  
in excess of \$500 pw

Between \$751 - \$1,000 pw

\$105 pw plus 10% of all earnings in  
excess of \$750 pw

Between \$1,000 pw and above Maximum of \$130 pw

(NOTE : these amounts were appropriate for 1976 and whilst suitable as a guide for subsequent years, the facts of individual cases will need to be considered.)

3. The above estimates should adequately cover items of miscellaneous expenditure and "other expenses" normally incurred by an entertainer in the pursuit of his or her vocation. However, estimated amounts will not be allowed in addition to claims made under specific headings for individual items of such miscellaneous expenditure as a taxpayer may be able to vouch. It should be noted that in circumstances where deductions are claimed for miscellaneous or other expenses in excess of the above estimated amounts, it will be necessary for the whole of such expenditure to be satisfactorily substantiated.

COMMISSIONER OF TAXATION