IT 2452 - Income tax : substantiation - upkeep of uniforms and/or protective clothing

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TAXATION RULING NO. IT 2452

INCOME TAX : SUBSTANTIATION - UPKEEP OF UNIFORMS AND/OR PROTECTIVE CLOTHING

F.O.I. EMBARGO: May be released

REF N.O. REF: 87/6762-9 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1010219	SUBSTANTIATION	82KU
	LAUNDRY EXPENSES	82KZ

PREAMBLE Branch Office monitoring of recent enquiries from taxpayers revealed that a large number of questions had been asked about the income tax substantiation requirements. In particular, employees are concerned with substantiating home laundry expenses associated with cleaning uniforms and/or protective clothing. The Taxation Office publication entitled "Income Tax and Employees' Work Expenses" provides a general outline of the operation of the substantiation provisions.

RULING 2. The substantiation requirements of the law have the effect that, broadly, where total claims for employment-related expenses exceed $300 (including car and travel expenses), deductions are not allowed unless the taxpayer is able to substantiate the quantum of all expenses by receipts or other documentary evidence. Claims for home laundry expenses are taken into account as part of the $300 threshold.

3. Where the total claims for relevant expenses exceed $300 and include amounts for home laundry expenses associated with cleaning uniforms and/or protective clothing, taxpayers must be able to substantiate the home laundry expenses. Home laundry expenses would include claims for electricity, washing powder, soap and detergents.

4. Substantiation of electricity claims would usually require the taxpayer to obtain receipts for the total payments made to the electricity authority. Substantiation of claims for washing powder, soap and detergents could be a receipt or, alternatively, if each item of expense is no more than $10, an expense diary entry. A taxpayer is permitted to use an expense diary rather than obtain receipts or invoices provided the total of his or her small claims does not exceed $200 in the year.

5. Having obtained receipts or made expense diary entries to establish that certain outgoings were incurred, a taxpayer is entitled to a deduction only to the extent to which such outgoings were incurred in gaining or producing assessable income. The law does not specify what proof is required to establish this apportionment but the basis used by a taxpayer

must be reasonable.

6. For home laundry expenses it would be expected that taxpayers base their claims for deduction on their own particular usage patterns. A basis that would be reasonable is one where details are kept for say, one month, of the extent to which laundry appliances are actually used in relation to the cleaning of uniforms and/or protective clothing. Details could also be kept of the extent to which washing powder, soaps and detergents are used to clean uniforms and/or protective clothing. Once a normal usage pattern is established detailed records of usage would not be required to be maintained because a basis for apportionment of any expenditure incurred would have been established. However, the requirement remains to obtain receipts or to make expense diary entries to substantiate that particular expenditure was incurred.

7. From the actual usage patterns, reasonable claims should be able to be calculated for consumables. Some difficulty may be experienced with calculating the extent to which electricity costs relating to the use of various laundry appliances are deductible. The following details, based upon information supplied by an electricity authority, can be used in conjunction with a particular taxpayer's usage pattern to calculate the extent of any deduction:-

LAUNDRY APPLIANCES

	Average Rating (Watts)	Estimated Kilowatt Hours Per Week	Estimated Cost Per Week	Remarks
Clothes Dryers-				
Cabinet type	2400	9.5	62/	Based on 4kg
Rotary Plug-in	2400	3.0	19/	dry weight
Rotary Fixed wiring	4000	2.5	17/	of clothes per week
Iron-				
Automatic	1000	0.65	4/	1 hour use
Steam	1000	0.77	5/	per week
Washing Machines-				
Washing action	250	0.25	2/	1 wash per
Heating element	2400	1.5	10/	week
Wash boiler-				
Fixed wiring	4000	6	39/	1.5 hours per week

COMMISSIONER OF TAXATION
10 December 1987