IT 2477 - Income tax : deductibility of tinted eye glasses used by a visual display unit (VDU) operator

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TAXATION RULING NO. IT 2477

INCOME TAX : DEDUCTIBILITY OF TINTED EYE GLASSES USED BY A VISUAL DISPLAY UNIT (V.D.U.) OPERATOR

F.O.I. EMBARGO: May be released

REF N.O. REF: 87/5195-1 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1183779	PROTECTIVE CLOTHING ALLOWABLE DEDUCTIONS TINTED EYE-GLASSES	51(1)

OTHER RULINGS ON TOPIC : IT 297; IT 300

PREAMBLE This ruling is issued as a consequence of a decision of the Administrative Appeals Tribunal reported as Case U124 87 ATC 741; AAT Case 87 (1987) 18 ATR 3624. The review by the Tribunal concerned a claim by an employee taxpayer for a deduction for the cost of eye glasses used in her employment.

FACTS 2. The taxpayer was employed as a cashier and claims officer at the Health Insurance Commission. She worked at a visual display unit (VDU) for eight hours per day under fluorescent lighting. Her eyes became sore and she consulted an optometrist who prescribed the wearing of tinted eye glasses. In the year ended 30 June 1984 she purchased and wore the glasses.

3. The taxpayer, whose evidence was accepted unreservedly by the Tribunal, gave evidence that she purchased the glasses solely for work. At the end of the working day she would leave the glasses in her desk drawer. She did not, and does not, wear or need to wear the tinted eye glasses or any other glasses at any other time than at work. The taxpayer has since left her position as a cashier and claims officer. Although in her present position she uses a VDU from time to time, she has not needed to wear, and has not worn, the glasses.

4. It was necessary according to medical advice for the taxpayer to purchase and wear the tinted eye glasses to avoid glare from the computer's VDU screen. Not only did the condition of her eyes improve but she worked better and was happier and healthier.

DECISION

5. The Tribunal (R. Balmford, J.E. Stewart, Senior Members and H.C. Trinick, Member) found that the taxpayer had no need to wear glasses other than to protect her eyes when at work. The glasses were not regarded as conventional clothing. According to the Tribunal they were protective equipment.

If the taxpayer were to continue in the employment by which she gained assessable income, without suffering discomfort, the Tribunal saw it as necessary for her to protect her eyes by wearing tinted glasses. The Tribunal drew an analogy between the present case and that of the blast furnace worker in Case A45, 69 ATC 270; (1969) 15 CTBR(NS) Case 24 where Taxation Board of Review No.3 allowed a deduction for the cost of woollen clothing, worn only at work, to protect him, by virtue of its fire-resistant qualities, from the intense heat of the furnace and flying sparks. That decision is the subject of Taxation Ruling No.IT 300.

6. The Tribunal concluded that the cost of the eye glasses was an outgoing incurred in gaining or producing the taxpayer's assessable income and was deductible under subsection 51(1) of the Income Tax Assessment Act. The cost did not fall within the exceptions to subsection 51(1) of outgoings of capital or of a private, domestic or capital nature.

RULING

7. Like the Tribunal, the Commissioner now accepts that in the circumstances of the taxpayer's use of the tinted eye glasses in this case they are protective clothing.

8. The decision in fact provides an illustration of the general principles contained in Taxation Ruling Nos 297 and 300 in respect of protective clothing. The tinted eye glasses were kept and used exclusively at work; the taxpayer had no need to wear the glasses at any other time and they were therefore entirely unsuitable for normal private use; and, it may be accepted that the glasses bore a distinct occupational character because of their special protective qualities against the glare arising from the VDU screen used in her occupation. The glasses protected the taxpayer from possible personal injury in performing the duties of her employment and assisted her in performing those duties.

9. No appeal has been lodged against the Tribunal's decision. No change to official policy is necessary. In particular, it should not be conceded, for instance, that the cost of sunglasses used by truck drivers or commercial travellers is deductible. (The use in these instances is conventional protection from the natural environment, not from particular hazards of the equipment used in the course of employment.)

COMMISSIONER OF TAXATION
16 June 1988