

TD 93/110 - Income tax: is a police officer who is required to wear conventional clothing e.g., suits, shirts, ties, jeans and shoes entitled to a deduction for the cost of purchasing, cleaning and maintaining such items?

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! This document has changed over time. This is a consolidated version of the ruling which was published on 17 June 1993



This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Taxation Determination

Income tax: is a police officer who is required to wear conventional clothing e.g., suits, shirts, ties, jeans and shoes entitled to a deduction for the cost of purchasing, cleaning and maintaining such items?

1. No. Expenditure in respect of purchasing, cleaning and maintaining clothing of a conventional nature is not deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* as the expenditure is of a private or domestic nature.
2. Even if police officers are required by their employer to wear clothing of a particular type not normally worn outside their employment, the clothing retains its conventional nature as it is not distinctive nor unique to the nature of their employment as police officers, and as such these costs are not an allowable deduction.

Example 1:

The taxpayer is a plain clothes police officer who is required to wear a suit and tie on duty and receives a clothing allowance. He claims a deduction for the purchase, cleaning and maintenance of this clothing. These costs are not deductible.

Example 2:

A police officer in the drug squad is required to wear jeans and T-shirts whilst on surveillance and she receives a clothing allowance. She claims a deduction for the purchase of this clothing. The cost of this clothing is not allowable under subsection 51(1).

Commissioner of Taxation

17/6/93

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Related Determinations: TD 92/157

Related Rulings: IT 297, IT 2409, IT 2641

Subject Ref: police officers; work related expenses; conventional clothing; deductions.

Legislative Ref: ITAA 51(1)

Case Ref:

ATO Ref: APRE CHM