

***TD 93/114A - Addendum - Income tax: is a police officer, who is required to maintain an adequate level of physical fitness in order to undertake police duties, entitled to claim deduction for fitness related expenditure?***

⚠ This cover sheet is provided for information only. It does not form part of *TD 93/114A - Addendum - Income tax: is a police officer, who is required to maintain an adequate level of physical fitness in order to undertake police duties, entitled to claim deduction for fitness related expenditure?*

⚠ View the [consolidated version](#) for this notice.

## Addendum

**Income tax: is a police officer, who is required to maintain an adequate level of physical fitness in order to undertake police duties, entitled to claim a deduction for fitness related expenditure?**

*This Addendum forms part of the Determination and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it 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.*

Taxation Determination TD 93/114 is amended as follows:

### **Paragraph 4**

Omit *Example 2*; substitute:

#### *Example 2*

*A police academy PT instructor regularly attends a commercially operated gymnasium to ensure he is in peak condition to perform his duties. The officer claims gym fees, the cost of special protective aerobic shoes and the cost of a track suit. As the officer's ordinary duties require regular strenuous physical activity, a deduction would be available for gym fees and the cost of the special protective aerobic shoes. A deduction is not allowable for the cost of the track suit because it is conventional clothing and the expense is private in nature.'*

---

**Commissioner of Taxation**

5 June 1996

---

ATO Ref: cha/51/101

ISSN 1038 - 8982