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.

Australian Taxation Office

Taxation Determination TD 93/114

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

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