TD 93/244 - Income tax: work-related expenses: is expenditure to purchase items to provide protection from the sun, i.e. sunglasses, hats and sunscreen, deductible under subsection 51(1) of the Income Tax Assessment Act 1936?

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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: work-related expenses: is expenditure to purchase items to provide protection from the sun, i.e. sunglasses, hats and sunscreen, deductible under subsection 51(1) of the *Income Tax Assessment Act 1936?*

1. No. The use of such items offers conventional protection from the natural environment. Even where these items are purchased for use in the course of employment, the expenditure is a private expense (*Case Q11* 83 ATC 41 at 43 (1983) 26 CTBR (NS) Case 75

Note: The above Determination can be contrasted with the view expressed in paragraph 30 of TR 93/19. In the special circumstances of flight engineers and pilots it was ruled that expenditure on anti-glare glasses is deductible. These glasses are not normal sunglasses and are required to be worn because of the extreme glare at high altitudes. (*Case U124* 87 ATC 741 at 743; Case 87 (1987) 18 ATR 3624).

Example 1:
Mary is a teacher who is required to work on playground duty and wants to claim a deduction for a sunhat and sunscreen for protection from the sun. The cost of these items is not allowable.

Example 2:
Bob claims a deduction for the cost of his sunglasses as he is required to drive for work purposes. The cost of this item is not allowable.

Commissioner of Taxation
16/12/93

FOI INDEX DETAIL: Reference No. I 1216857 Previously issued as Draft TD 93/D98
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Subject Ref: sunglasses; hats; sunscreen; private expenditure; work related expenditure
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