TD 94/48 - Income tax: what types of protective clothing and footwear are shearers entitled to deduct as work related expenses under section 8-1 of the Income Tax Assessment Act 1997?

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This document has changed over time. This is a consolidated version of the ruling which was published on *28 July 1999*

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Taxation Determination TD 94/48

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).

[Note: This is a consolidated version of this document. Refer to the Tax Office Legal Database (http://law.ato.gov.au) to check its currency and to view the details of all changes.]

Taxation Determination

Income tax: what types of protective clothing and footwear are shearers entitled to deduct as work related expenses under section 8-1 of the *Income Tax Assessment Act 1997*?

1. Shearers are entitled to deductions only for those items of clothing and footwear which protect against the hazards of their occupation. Those items are designed specifically for the occupation.

2. Protective clothing is clothing specifically designed to protect:

a) the taxpayer from personal work injury (e.g. steel cap boots or safety helmets); or
b) the taxpayer's conventional clothing from the hazard of his/her work environment (e.g. overalls or apron, when appropriate for the occupation).

3. **Examples of protective clothing and footwear for shearers would include:**

Shearers' Jeans or Dungarees: jeans which have a double thickness of material over the front and lower back leg. They are made from a special nylon/cotton mixture which helps repel the lanolin and grease from the fleece so as to protect against infections.

Shearers' Singlets: singlets with leather patches under the arms where the sheep are held during shearing, again to protect against infection from lanolin and grease.

Shearers' boots: boots with lacing across the front and/or a flap to prevent wool clippings getting inside the boot.

Shearers' Moccasins: a specialty item which has a non-slip coating on the sole to prevent slipping on grease in the shearing sheds.

4. The clothing is specially made to repel the lanolin and grease from the fleeces as the grease can frequently cause skin irritations such as infections and skin rashes. Such clothing is therefore protecting the shearers from personal work injury and is specific and unique to the occupation.

5. Division 34 discusses clothing which is non-compulsory, however as the clothing is protective in nature, it is not excluded from deductibility by Subdivision 34-B: non-compulsory uniform/wardrobe.

Cross references of provisions

6. This Determination considers the application of section 8-1, Division 34 and Subdivision 34-B of the *Income Tax Assessment Act 1997*. Those provisions express the same ideas as subsection 51(1), section 51AL and subsection 51AL(4), respectively, of the *Income Tax Assessment Act 1936*.

Examples:

A shearer has claimed for singlets and jeans worn for work purposes. Examination of the receipts provided by the taxpayer shows that the clothing was not designed specifically for shearers. Further enquiries showed that the special detailing required to make the clothing protective (double thickness of special material for the jeans, and no leather patching under the arms) has not been done. Therefore the claim is not an allowable deduction as the clothing is not protective but conventional in nature.

A shearer claims singlets, protective footwear and trousers worn at work. Examination of the receipts show that the purchases were made for 'shearers' jeans', singlets and moccasins. Enquiries to the retailer reveal that the items are similar to the examples of protective clothing described in paragraph 3 above. These claims are allowable deductions. The items are specifically designed for the occupation and are protective in nature.

Note: The Addendum to this Determination that issued on 28 July 1999, applies in relation to the 1997-98 or a later income year.

Commissioner of Taxation
2/6/94

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