TR 2003/16 - Income tax: deductibility of protective items

Taxation Ruling

Income tax: deductibility of protective items

Contents Para

Preamble

*The number, subject heading, **What this Ruling is about** (including **Class of person/arrangement** section), **Date of effect**, and **Ruling** parts of this document are a 'public ruling' for the purposes of **Part IVAAA of the Taxation Administration Act 1953** and are legally binding on the Commissioner. The remainder of the document is administratively binding on the Commissioner of Taxation. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a 'public ruling' and how it is binding on the Commissioner.*

What this Ruling is about

Class of person/arrangement

1. This Ruling applies to you if you claim work-related expenses.

2. The Ruling sets the Commissioner's views on the deductibility, under the *Income Tax Assessment Act 1997* (ITAA 1997), of expenses incurred in protecting yourself from the risk of illness or injury in the course of carrying out your income earning activities, following the decision in *Morris & Ors v. FC of T* (2002) 50 ATR 104; 2002 ATC 4404; [2002] FCA 616 (the *Morris Case*).

3. In this Ruling the term 'protective items' means things that, according to their design, properties and practical application, protect you against illness or injury.

4. This Ruling does not deal with the following matters in relation to the deductibility of protective items:

- substantiation rules – the requirement to substantiate certain work expenses is dealt with in other rulings, in particular Taxation Rulings TR 98/5 and TR 95/18;
- payment or reimbursement of an expense you incur where the payment or reimbursement constitutes a fringe benefit – this matter is dealt with in the various occupational rulings (see for example, Taxation Ruling TR 95/18);

- protective clothing, such as overalls and aprons, when worn to prevent damage or soiling of your ordinary clothing rather than to protect you against illness or injury – this matter is dealt with in Taxation Ruling TR 97/12; and
- vaccinations against diseases – this matter is dealt with in other Taxation Rulings.

Date of effect

5. This Ruling applies to years of income commencing both before and after its date of issue. However, the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of the Ruling (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Previous Rulings

6. This Ruling replaces the following Taxation Rulings and Determinations (all of which were withdrawn on 11 June 2003):

- Taxation Ruling TR 96/17;
- Taxation Ruling TR 97/12 (in relation to clothing and footwear when used for protection against illness or injury);
- Taxation Determination TD 92/157;
- Taxation Determination TD 93/244; and
- Taxation Determination TD 94/48.

Ruling

7. You can deduct expenditure on a protective item you use to protect you from the risk of illness or injury if:

- you incurred the expense;
- there is a sufficient connection between the expenditure and earning your assessable income so that the outgoing is incidental and relevant to the gaining of assessable income; and
- the expenditure has the essential character of an outgoing incurred in gaining your assessable income.

8. Expenditure on a protective item will have a sufficient connection with the earning of your assessable income where:

- you are exposed to the risk of illness or injury in the course of carrying out your income earning activities;
- the risk is not remote or negligible;
- the protective item is of a kind that provides protection from that risk and would reasonably be expected to be used in the circumstances; and
- you use the item in the course of carrying out your income earning activities.

9. You cannot claim a deduction for expenditure that is of a private or domestic nature. Such expenditure does not have the essential character of an outgoing incurred in gaining your assessable income, even if there is a connection between that expenditure and your income earning activities. This applies particularly to conventional clothing. When you use conventional clothing to protect you while at work, your expenditure on the clothing in most cases will still be of a private or domestic nature because the essential character of the expenditure is that of meeting personal requirements of modesty, decency and warmth. Exceptions to this general rule are outlined in the following paragraphs.

10. Although a protective item may be of a kind normally associated with private or domestic use, the nature of your use of that item will in some instances give your expenditure on it the essential character of an outgoing incurred in gaining assessable income. This is a question of fact and depends on the degree to which your work place poses a risk of illness or injury and the degree to which the item protects you against that risk.

11. The following are indicators of the degree of risk and of protection against that risk referred to in paragraph 10:

- you are required to work in an environment which could be harmful if adequate safety precautions are not taken;

  For example – do you work in extreme weather conditions?

- the use of the item in the work place makes it unsuitable for private or personal use;

  For example - does your protective work clothing become so soiled in protecting you at work that it is unsuitable to wear to and from work?

- expenditure on the item is additional to your normal private or domestic expenditure on such items;

For example – do you need to wear additional protective clothing at work to guard against risk or injury from extreme weather or other potentially unsafe conditions?

- the item is qualitatively different to items of a comparable nature used privately or domestically;

  For example - is the item made to cope with more rigorous work conditions?

- you use the item principally for income producing activities;

  For example - do you use the item only at work or, if there is some private or domestic use, is this use only incidental to its main use at work?

- it is a requirement of your employer, work-related safety laws or an industrial agreement for you to use protective items;

  For example – does your industrial award provide for payment of an allowance for you to purchase protective items for use at work?

- the use of the item adds to your workplace productivity; and

  For example – does your use of the protective item enable you to work for more sustained periods?

- any other feature of your use of the item for protective purposes which may further indicate your expenditure on that item has the essential character of an outgoing incurred in gaining your assessable income.

12. It will usually be the case that more than one of the above indicators will exist for expenditure on a protective item normally associated with private or domestic use to have the essential character of an outgoing incurred in earning assessable income.

13. You must apportion the expenditure on protective items which you also use partly for private or domestic purposes or to earn exempt income. You can only claim a deduction for the portion of the expenditure attributable to earning your assessable income.

14. Where expenditure for protective items is of a capital nature and an immediate deduction for the whole amount is not permitted under the general deduction provisions, the expenditure will be deductible, generally over time, in accordance with the applicable capital allowance provisions.

Explanation

Deductibility of protective items

15. The tests for deductibility of losses or outgoings are in section 8-1 of the ITAA 1997, which provides:

> 8-1 General Deductions
>
> (1) You can ***deduct*** from your assessable income any loss or outgoing to the extent that:
>
> (a) it is incurred in gaining or producing your assessable income; or
>
> (b) it is necessarily incurred in carrying on a business for the purpose of gaining or producing your assessable income.
>
> (2) However, you cannot deduct a loss or outgoing under this section to the extent that:
>
> (a) it is a loss or outgoing of capital, or of a capital nature;
>
> (b) it is a loss or outgoing of a private or domestic nature;
>
> (c) it is incurred in relation to gaining or producing your exempt income; or
>
> (d) a provision of this Act prevents you from deducting it.
>
> (3) A loss or outgoing that you can deduct under this section is called a ***general deduction***.

16. Expenditure on protective items falls for consideration under paragraph 8-1(1)(a) - the 'first positive limb'. This limb applies to all taxpayers, including employees and those carrying on a business.

17. The courts have established that for a loss or outgoing to be deductible under paragraph 8-1(1)(a):

- it must have the essential character of a loss or outgoing incurred in gaining your assessable income or, in other words, of an income producing expense: *Lunney v. FC of T; Hayley v. FC of T* (1958) 100 CLR 478; (1958) 11 ATD 404;
- there must be a sufficient connection between the loss or outgoing and the activities by which you gain your assessable income – so that the outgoing is incidental and relevant to the gaining of your assessable income: *Ronpibon Tin NL v. FC of T* (1949) 78 CLR 47; (1949) 8 ATD 431; *Charles Moore & Co (WA) Pty Ltd v. FC of T* (1956) 95 CLR 344; (1956) 11 ATD 147; 6 AITR

379; *FC of T v. Hatchett* (1971) 125 CLR 494; 71 ATC 4184; (1971) 2 ATR 557; and

- it must not be expenditure that is private or domestic in nature or that produces exempt income: *FC of T v. Cooper* (1991) 29 FCR 177; 91 ATC 4396; (1991) 21 ATR 1616 (the *Cooper Case*); *Mansfield v. FC of T* (1996) 31 ATR 367; 96 ATC 4001 (the *Mansfield Case)* and the *Morris Case*.

Deductibility of expenditure of a capital nature on protective items

18. You cannot claim under section 8-1 a deduction for expenditure if it is an outgoing of a capital nature. Expenditure may be of a capital nature if, amongst other things, it brings into existence an asset or advantage of an enduring benefit for the income earning activities: *British Insulated and Helsby Cables Ltd v. Atherton* (1926) AC 205.

19. Most work-related protective items (such as hats, clothing and sunglasses) are used more or less continuously in the course of income producing activities. In addition, they are often subject to particularly harsh wear and tear because of their protective use. As a result, they need to be replaced reasonably frequently and are of little enduring benefit. In these circumstances, where you use such items in the course of gaining your assessable income, the expenditure will be treated as being of a revenue and not of a capital nature.

20. If expenditure on a protective item that you use in the course of earning your assessable income is of a capital nature (for example, an X-ray technician's expenditure on a lead apron) you can still deduct an amount in relation to the item. The capital allowance provisions of Division 40 provide a deduction for the decline in value of the item. Under Subdivision 40-B, a deduction is worked out over the effective life of the item. Under Subdivision 40-E a deduction is worked out at a rate of 37.5% using a pooling mechanism or, if the item costs no more than $300 and certain other conditions are met, an immediate deduction is available. The simplified tax system also provides a deduction if those provisions apply. Subdivision 328-D provides an immediate deduction for items costing less than $1,000 or a deduction at a rate of 30% using a pooling mechanism.

You incurred the expense

21. You must have personally incurred the expense. If, for example, your employer or another person, such as a head contractor by whom you are engaged, paid for the protective items which you

use, you would not be able to claim a deduction because you did not incur the expense.

Sufficient connection between expenditure and income earning activities

22. You need to show that there is a sufficient connection between your expenditure on the protective items and your income earning activities for the expense to be deductible. That connection must be a real connection rather than just a perceived one: *Martin v. FC of T* (1984) 84 ATC 4513; 15 ATR 808, *FC of T v. Smith* (1981) 147 CLR 578; (1981) 11 ATR 538; 81 ATC 4114. The connection must be more than just remote or minor, and also more than merely peripheral to your income earning activities.

23. It does not necessarily follow that there is a sufficient connection between your expenditure on a protective item and your income earning activities just because you use or wear the item while at work. Whether or not there is a sufficient connection will depend upon the facts of the case, including the nature and scope of the income producing activities and the nature and character of the expenditure: the *Morris Case*.

24. In the *Morris Case*, Goldberg J found that the fact that a protective item enables a taxpayer to be more productive in their work output is a further indicator of a sufficient connection between expenditure on protective items and income earning activities. However, it does not automatically follow that a deduction is allowable for expenditure on a protective item where its use results in increased productivity. Nor is it a requirement that the use of the protective item produce this outcome for a deduction to be allowable: the *Morris Case*.

25. In determining whether there is a sufficient connection between your use of protective items and your income earning activities, it does not matter whether the risk of illness or injury against which you need to take protection is posed by an artificial environment, such as a machine in a factory, or an element of the natural environment, such as the sun: the *Morris Case*.

26. For examples which focus on determining whether there is a connection between expenditure on protective items and income earning activities, see paragraphs 43 to 45.

Expenditure of a private or domestic nature on protective items

27. The High Court in *John v. FC of T* (1989) 166 CLR 417 at 431; (1989) 20 ATR 1 at 6, 89 ATC 4101 at 4105 said that it is possible to incur an expense in gaining or producing assessable

income, but a deduction not be allowed because the expense is of a private or domestic nature. Thus, it is necessary to first consider whether a loss or outgoing falls within one or other of the inclusory limbs of section 8-1, and if it does, then consider whether it falls within the section 8-1 limb which excludes as a deduction losses or outgoings of a private or domestic nature: the *Cooper Case* per Hill J.

28. The essential character test outlined at paragraph 17 is relevant to determining whether expenditure is of a private or domestic nature: *Handley v. FC of T* (1981) 148 CLR 182 at 191-2; per Stephen J, at 194 per Mason J, 11 ATR 644 at 648, 651, 81 ATC 4165 at 6169, 6171 and *FC of T v. Forsyth* (1981) 148 CLR 203 at 216 per Wilson J, 11 ATR 657 at 664, 81 ATC 4157 at 4164.

29. In applying the essential character test, expenditure on a broad range of items where the protection provided is only incidental to their main use is not deductible.

30. Expenditure on conventional clothing usually falls into expenditure of a private or domestic nature because the clothing serves the private purpose of meeting personal requirements of modesty, decency and warmth. However, as *FC of T v. Edwards* 28 ATR 87, 94 ATC 4255; (the *Edwards Case*) and the *Mansfield Case* indicate, the courts in considering all the facts of a taxpayer's expenditure have consistently looked for any additional features in deciding whether this characterisation applies in the circumstances.

31. In *Case A45*, 69 ATC 270; *Case 24* 15 CTBR (NS) 161, a blast furnace worker was allowed a deduction for expenditure on protective woollen clothing, largely because of additional features present in relation to its use. The clothing was found to be:

- a 'practical necessity intended for the protection of the taxpayer's body' in the presence of extreme heat and flying sparks;
- put on at the place of work and taken off after duty, and not used for private purposes;
- entirely unsuitable for private use; and
- in summary, of a distinct occupational character.

32. Overalls to protect a person from grease and dirt have been held to be deductible: *Case R80* (1966) 16 TBRD 388; *Case 107* 12 CTBR (NS) 622. In addition, protective boots and overalls worn solely for work purposes, white coats for doctors and boiler suits for boilermakers have been described as sufficiently peculiar to take them out of the normal character of conventional clothing (*Case T103* 86 ATC 1182).

33. The additional features listed in paragraph 11 which give expenditure on a protective item the essential character of a working

expense where the use of that item might usually be regarded as private or domestic in nature are not intended as an exhaustive list. The principal purpose of the paragraph is to set out some factual situations relevant to deductibility that could result in the expenditure not being excluded by the private and domestic expenditure provisions of paragraph 8-1(2)(b) and, in relation to depreciating assets, the non taxable purpose provisions of subsection 40-25(2).

34. Expenditure on sunglasses, sunhats and sunscreen is not of a private or domestic nature when those items are used to protect you from the risk of illness or injury in the course of carrying out your income earning activities. This view also applies to other protective items which are clearly identifiable as principally protective items, such as heavy duty occupational wet weather gear.

35. Expenditure on items you use to protect yourself against the risk of illness or injury is private or domestic in nature if it is incurred merely as part of your normal personal requirements. For instance, you cannot claim a deduction for the cost of prescription glasses to protect yourself against the risk of injury where the risk arises only because of your short-sightedness.

36. However, expenditure on prescription sunglasses, including photochromatic glasses which have filtering and glare reducing qualities similar to sunglasses which protect you from the risk of illness or injury at work is not of a private or domestic nature. If you do claim a deduction, you need to apportion the amount to take account of your private use of the glasses.

37. Conventional clothing you wear at work, such as jeans, drill shirts and shorts, trousers and socks, may have some protective qualities. However, this in itself is not necessarily sufficient to give your expenditure on these items the character of a working expense. The limited level of protection against illness or injury in the workplace which this clothing gives you usually means that the essential character of the expenditure is private.

38. Expenditure on clothing which you wear at work will have the character of a working and not a private expense if the kinds of factors listed at paragraph 11 indicate that:

- there is a material risk of injury or illness at your workplace; and
- the protective clothing you wear provides a sufficient degree of protection against that risk.

39. Examples of indicators that clothing provides a degree of protection sufficient to characterise expenditure on it as work related rather than private are that the clothing:

- is made to cope with more rigorous conditions, where conventional clothing would be inadequate;
- is designed to protect you – for example heavy duty shirts and trousers, as distinct from ordinary cotton drill trousers, shorts and short sleeve shirts that may be regarded as work wear but do not offer the degree of protection necessary to give expenditure on such items the character of a working expense; and
- has a density of weave which gives a UV rating sufficient to protect you from the sun where your job requires you to work outdoors.

40. The following are examples of clothing worn to protect you from the risk of injury or illness in the course of carrying out your income earning activities. A deduction is allowable in these situations because there is a sufficient connection between the expenditure and income earning activities and because the expenditure is not of a private or domestic nature:-

- fire-resistant woollen clothing for protection against intense heat and flying sparks of metal from a blast furnace and which were so soiled as to be unsuitable for use outside work: *Case A45* 69 ATC 270; *Case 24* 15 CTBR (NS) 161;
- waterproof jacket, woollen jumper and thick socks which were worn only when working outdoors during winter in an alpine area: *Case V79* 88 ATC 550; *AAT Case 4353* (1988) 19 ATR 3504;
- special cold room gear or thermal clothing for working in cold rooms;
- sunhats for protection from the risk of injury or illness from exposure to the sun while carrying out income earning activities: the *Morris Case*;
- safety coloured shirts or vests (e.g. when used to direct vehicles in a road works area);
- aprons and overalls worn to stop you coming into contact with harmful substances; and
- lead aprons worn to prevent exposure to X-rays.

41. For further examples which focus on determining whether or not expenditure on protective items is of a private or domestic nature, see paragraphs 46 to 55.

Examples

42. The following are examples to help explain when expenditure on protective items is or is not deductible, depending on the circumstances in which the expenditure is incurred. Where the example does not state whether there is also private use of the protective item, it is implicit that any allowable deduction would need to be apportioned to take into account any private use.

Example 1

43. Trevor, an outdoor worker in a horticulture business, uses sunglasses, a sunhat and sunscreen to protect himself from exposure to the sun when at work. As there is the necessary connection between the expenditure and Trevor's income earning activities, he can claim a deduction for the cost of these items.

Example 2

44. Alison is an office worker. Her employer's offices are located in two buildings, a short walk apart. She wears sunglasses when walking to the other office. The facts in Alison's case indicate that the risk of illness from the environment in which she works is not sufficient to make it necessary for her to use protective items to counter that risk. Consequently, there is not the necessary connection between Alison's expenditure on the sunglasses and her income earning activities. Any protection provided by the sunglasses is not incidental and relevant to her income earning activities. Therefore Alison cannot claim a deduction for the sunglasses.

45. If the walking distance between the offices was sufficient to require Alison to take protection from the sun, she would be able to claim a deduction for the protective items. An indication that there was a sufficient requirement for Alison to take protection when walking between the offices would be that, in addition to wearing sunglasses, Alison also found the need to apply sunscreen lotion and to wear a hat.

Example 3

46. William, who drives a truck for a living, finds it necessary to wear sunglasses to protect him against the glare of the sun while driving the truck. He also needs to wear glasses while driving, for his short sightedness. He buys a pair of prescription sunglasses which counter the glare during day driving. He also buys a pair of untinted prescription glasses for night driving. William can claim a deduction

for the prescription sunglasses, but not for the untinted prescription glasses.

Example 4

47. Bob works on a building site. He wears jeans with T-shirts or long sleeve shirts at work. These items are acceptable for work as they are comfortable and, although not very durable, they afford Bob some protection from skin abrasions when handing tools and building materials at the building site. The jeans and shirts resemble clothes commonly worn as conventional clothing and Bob finds them suitable also for wearing when travelling to and from work. The cost of Bob's jeans and shirts is not an allowable deduction. Even if Bob wore the items only at work, a deduction would still not be allowable. The clothing provides only limited protection from injury and so the expenditure is concerned principally with his personal needs of modesty, decency and warmth. Such expenditure is of a private nature.

Example 5

48. Bob from the previous example at other times wears heavy denim trousers, steel capped boots and a hard hat when working at the building site. The inherently protective nature of these items means that the essential character of their use is more concerned with meeting Bob's needs for protection at work than with his requirements of modesty, decency and warmth. As the expenditure is not private or domestic in nature and there is the necessary connection between the expenditure and Bob's income earning activities, he can claim a deduction for the cost of these items.

Example 6

49. Christine is an outdoor worker. She starts work early in the morning and works in an area where the winters are quite cold, but not extreme. To protect her from the cold, both in getting to work and while at work, Christine wears warm clothing which, nevertheless is conventional clothing. As the character of the expenditure is to clothe Christine in the ordinary sense as part of daily life, the expenditure is of a private or domestic nature and so a deduction is not allowable. If Christine were to wear the clothes only at work, a deduction would still not be allowable because, being conventional clothes, the character of the expenditure essentially is still concerned with meeting her personal needs of modesty, decency and warmth.

Example 7

50. Liz's job as a parking inspector requires her to continue working outside even in wet weather. The winter months are normally wet and cold where Liz works. Liz uses a raincoat and umbrella to keep dry and reduce the risk of illness that can result from being wet and cold. While the raincoat and umbrella are the same kind commonly used by people generally for protection from wet weather, in Liz's case, the risk of illness from the work environment is such that there is a need for the protection provided by the items. There is a sufficient connection between her expenditure and her income producing activities. Liz's expenditure on the raincoat and umbrella is an allowable deduction.

Example 8

51. Nadia, a construction site manager, spends most of her working day engaged on outdoor tasks. The construction sites are located in a mountainous region where the temperature often falls to extreme lows during winter. To combat these conditions, Nadia wears a heavily insulated waterproof coat over her ordinary clothes while at work. While broadly comparable to coats purchased for private use, the expenditure on the coat is an allowable deduction, having regard to:

- the serious health risk presented by Nadia's work environment;
- the appropriateness of the coat for addressing that risk; and
- the fact that the coat is additional to the ordinary clothing which Nadia wears at work and is used exclusively for work.

Example 9

52. Fabia, a shop assistant, works in the refrigerated cold-room of the local supermarket. She purchases a down parka and polar-fleece gloves. She only ever wears this clothing in the cold room. The thermal clothing protects Fabia from the risk of illness or injury from the cold-room environment. There is the necessary connection between the expenditure and Fabia's income earning activities and so a deduction is allowable.

Example 10

53. Kathleen, a hydrotherapy assistant, works in a chlorinated pool. She wears a wet suit and uses moisturisers and rehydrating conditioners to combat the drying effects of being in the pool. The wet suits, moisturisers and rehydrating conditioners protect Kathleen from illness or injury caused by constant immersion in the pool. The expenditure has the necessary connection with Kathleen's income earning activities and a deduction is allowable for the cost of each of the items.

Example 11

54. Jane, a clerk, works in an air conditioned building and applies moisturiser to her face and hands while at work. The risk of illness from the environment in which Jane works is not sufficient to make it necessary for her to use moisturiser to counter that risk. Consequently, Jane is not entitled to a deduction for the cost of her moisturiser because there is not the necessary connection between the expenditure and her income earning activities. Further, the expenditure is of a private or domestic nature because it is directed to meeting personal needs of appearance and comfort.

Example 12

55. Len is a shearer. He bought items specially designed for shearers to protect them while shearing. The items consisted of jeans which repel lanolin, singlets with leather inserts at the point where sheep are held to protect against lanolin and grease; boots with special lacing and flaps to keep out wool clippings and shearers' moccasins which prevent slipping on greasy shearing shed floors. As all these items are made specially for shearers, they are clearly identifiable as occupational in character. The expenditure on these items has the necessary connection with Len's income earning activities and so Len can claim a deduction. If, however, the jeans and singlet which Len purchased were ordinary clothing rather than protective types made specially for shearers, he would not be able to claim a deduction for the cost of that clothing.

Definitions

56. A reference to the *Income Tax Assessment Act 1997* should be read as incorporating the provisions of the *Income Tax Assessment Act 1936*.

Alternative views

57. It has been suggested that the cost of all items which provide any degree of protection at work should be deductible. This view relies on statements by Goldberg J in the *Morris Case*. We consider that this view goes further than the decision of Goldberg J, who made it clear that, in the case of items which are normally associated with private use, there must be a sufficient connection between the expenditure on the use of those items and the taxpayer's income earning activities if such expenditure is not to be considered private or domestic in nature.

58. The *Mansfield Case* and the *Edwards Case* also make it clear that it does not automatically follow that the cost of conventional clothing worn at work, such as ordinary cotton drill shorts and trousers, should be deductible just because it also serves a work related purpose.

Detailed contents list

59. Below is a detailed contents list for this Taxation Ruling:

Commissioner of Taxation
17 December 2003

Previous draft:
Previously issued as TR 2003/D4.

Related Rulings/Determinations:
TR 92/1; TR 92/20; TR 95/18; TR 96/17; TR 97/12; TR 97/16; TR 98/5; TD 92/157; TD 93/244; TD 94/48;

Subject references:
- allowable deduction
- protective clothing
- protective clothing expenses
- protective equipment
- protective items

Legislative references:
- ITAA 1997 8-1
- ITAA 1997 8-1(1)(a)
- ITAA 1997 8-1(2)(b)
- ITAA 1997 Subdiv 40-B
- ITAA 1997 Subdiv 40-E
- ITAA 1997 Div 40
- ITAA 1997 40-25(2)
- ITAA 1997 Subdiv 328-D
- TAA 1953 Pt IVAAA

Case references:
- AAT Case 4353 (1988); 19 ATR 3504
- British Insulated and Helsby Cables Ltd v. Atherton [1926] AC 205
- Case A45 69 ATC 270; Case 24 15 CTBR (NS) 161;
- Case 107 12 CTBR (NS) 622
- Case R80 (1966) 16 TBRD 388
- Case T103 86 ATC 1182
- Case V79 88 ATC 550
- Charles Moore & Co (WA Pty Ltd v. FC of T (1956) 95 CLR 344; (1956) 11 ATD 147; 6 AITR 379
- FC of T v. Cooper (1991) 29 FCR 177; 91 ATC 4396; (1991) 21 ATR 1616
- FC of T v. Edwards 28 ATR 87; 94 ATC 4255;
- FCT v. Forsyth (1981) 148 CLR 203; (1981) 11 ATR 657
- FC of T v. Hatchett (1971) 125 CLR 494; 71 ATC 4184; (1971) 2 ATR 557
- FC of T v. Smith (1981) 147 CLR 578; (1981) 11 ATR 538; 81 ATC 4114
- Handley v. FCT (1981) 148 CLR 182; (1981) 11 ATR 644; 81 ATC 4165
- John v. FCT (1989) 166 CLR 417; (1989) 20 ATR 1; 89 ATC 4101

- Lunney v. FC of T; Hayley v. FC of T (1958) 100 CLR 478; (1958) 11 ATD 404
- Mansfield v. FC of T (1996) 31 ATR 367; 96 ATC 4001
- Martin v. FC of T (1984) 15 ATR 808; 84 ATC 4513
- Morris & Ors v. FC of T (2002) 50 ATR 104; 2002 ATC 4404; [2002] FCA 616
- Ronpibon Tin NL v. FC of T (1949) 78 CLR 47; (1949) 8 ATD 431

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