


# ***TR 95/16A - Addendum - Income tax: employee hairdressers - allowances, reimbursements and work-related deductions***

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## Addendum: Income tax: employee hairdressers - allowances, reimbursements and work-related deductions

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*This Addendum forms part of the Ruling 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 Ruling is a public ruling and how it is binding on the Commissioner.*

Taxation Ruling TR 95/16 is amended as follows:

1. **Paragraph 23**

Omit from the subparagraph entitled ***Clothing, uniforms and footwear***:

'Stockings: A deduction is not allowable for the cost of stockings (paragraphs 65 to 71).'

Insert before the sub-subparagraph entitled ***Laundry and maintenance***:

'Expenditure on shoes, socks and stockings may give rise to a deduction where they form an integral part of a compulsory and distinctive uniform, the components of which are set out by the employer in its expressed uniform policy or guidelines. The employer's uniform policy or guidelines should stipulate the characteristics of the shoes, socks and stockings that qualify them as being a distinctive part of the compulsory uniform, e.g., colour, style, type, etc. The wearing of the uniform must also be strictly and consistently enforced with breaches of the uniform policy giving rise to disciplinary action. These latter factors reflect the fact that image is of critical importance to the particular employer (paragraph 52A; also see Taxation Ruling TR 96/16).'

2. **After paragraph 52:**

Insert:

'52A. Expenditure on shoes, socks and stockings is essentially of a private nature and, even when these items are worn at the request of the employer, their cost will only be deductible in limited circumstances. To qualify for deduction, the items must firstly form an integral part of a distinctive and compulsory uniform the components of which are set out by the employer in its expressed uniform policy or guidelines (see paragraphs 50 and 51). In addition, the employer's uniform guidelines should stipulate the characteristics of the shoes, socks and stockings that qualify them as being an integral part of the compulsory uniform, e.g., colour, style, type, etc. The wearing of the uniform must also be strictly and consistently enforced, with breaches of the uniform policy giving rise to disciplinary action. It is only in strict compulsory uniform regimes that expenditure on shoes, socks and stockings is likely to be regarded as work-related rather than private in nature (see Taxation Ruling TR 96/16).'

3. **Paragraph 65**

Omit the paragraph; substitute:

'65. The cost of stockings will only be deductible in limited circumstances. These circumstances are described in paragraph 52A (also see Taxation Ruling TR 96/16).'

4. **Paragraph 66**

Omit the paragraph.

5. **Paragraph 72**

After 'paragraph 45' insert 'and paragraph 52A'.

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**Commissioner of Taxation**

5 June 1996

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