


***TD 92/D205 - Income tax: is the cost incurred by an airline pilot in travelling to and from work an allowable deduction?***

 This cover sheet is provided for information only. It does not form part of *TD 92/D205 - Income tax: is the cost incurred by an airline pilot in travelling to and from work an allowable deduction?*

This document has been finalised by TD 93/19.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

---

## Draft Taxation Determination

---

### **Income tax: is the cost incurred by an airline pilot in travelling to and from work an allowable deduction?**

1. No. The cost is not incurred by an airline pilot whilst on duty, and is therefore considered to be a private expense.
2. Costs of travel to and from work are allowable as a deduction only in special circumstances. One of these special circumstances is where an employee is required to carry tools and/or equipment to and from work of such a size or weight that it is necessary for the employee to use his own motor vehicle.
3. The equipment carried by an airline pilot to and from work, eg, flight manuals, take-off procedures, maps, clothing etc, is no more than '*the normal accoutrements of a travelling businessman*' (Case L49 79 ATC 339 at 342; Case 56 23 CTBR(NS) 467 at 469). Accordingly, no deduction is allowable for these travel costs.

**Commissioner of Taxation**  
26/11/92

---

FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings: IT 112, IT 2543

Subject Ref: travel expenses, pilots

Legislative Ref: ITAA 51(1)

Case Ref: L49 79 ATC 339; Case 56 23 CTBR(NS) 467

ATO Ref: NEW TD14

---

ISSN 1038 - 8982