TD 93/D54 - Income tax: is a police officer who is required to wear conventional clothing e.g., suits, shirts, ties, jeans and shoes entitled to claim a deduction for the cost of purchasing, cleaning and maintaining such items?

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This document has been finalised by TD 93/110.

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 a police officer who is required to wear conventional clothing e.g., suits, shirts, ties, jeans and shoes entitled to claim a deduction for the cost of purchasing, cleaning and maintaining such items?

1. No. Expenditure in respect of purchasing, cleaning and maintaining clothing of a conventional nature is not deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* as the expenditure is of a private or domestic nature.

2. Even if police officers are required by their employer to wear clothing of a particular type not normally worn outside their employment, the clothing retains its conventional nature as it is not distinctive nor unique to the nature of their employment as police officers, and as such is not an allowable deduction.

Example 1:

The taxpayer is a plain clothes police officer who is required to wear a suit and tie on duty and receives a clothing allowance . He claims a deduction for the purchase, cleaning and maintenance of this clothing. These costs are not deductible.

Example 2:

A police officer in the drug squad is required to wear jeans and T shirts whilst on surveillance and she received a clothing allowance . She claimed a deduction for purchase of this clothing. The cost of this clothing is not allowable under subsection 51(1).

Commissioner of Taxation
18/3/93

FOI INDEX DETAIL: Reference No.

Related Determinations: TD 92/157

Related Rulings: IT 297, IT 2409, IT 2641

Subject Ref: police officers; work related expenses; conventional clothing; deductions.

Legislative Ref: ITAA 51(1)

Case Ref: Finn v FC of T (1961) 106 CLR 60 V78 1988 ATC 548 T103 86 ATC 1182 U219 87 ATC 1221(18 ATR 4052 Case 143)

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