

IT 192 - Home office expenses - solicitor

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TAXATION RULING NO. IT 192

HOME OFFICE EXPENSES - SOLICITOR

F.O.I. EMBARGO: May be released

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HOME OFFICE EXPENSES
SOLICITORS

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OTHER RULINGS ON TOPIC

IT 140, IT 191, IT 193, IT 194

FACTS

The question in issue in 77 ATC, Case J61; 22 CTBR(NS) Case 10 concerned the deductibility of various expenses claimed by a solicitor in respect of an office maintained in his home. Upon the evidence before it Taxation Board of Review No.1 found that the case was not governed by the decisions in Thomas v FC of T 72 ATC 4094, 3 ATR 165 and FC of T v Faichney (1972) 129 CLR 38 as the home office had in this instance lost its character as a part of the taxpayer's home and was in fact a place at which he conducted business operations.

RULING

2. It has been decided that the decision reached by the Board was open to it on the evidence established and that accordingly no appeal will be lodged. The decision should only be accepted as authority in a similar fact situation. The method of apportioning cleaning expenses on a floor area basis, adopted by Mr Fairleigh Q.C., is considered the most appropriate and should be followed in similar cases.

COMMISSIONER OF TAXATION