# IT 2096 - Income tax : clothing - expenditure incurred by a bank employee in providing and maintaining clothing worn in the course of employment 

[^0]TAXATION RULING NO. IT 2096

INCOME TAX : CLOTHING - EXPENDITURE INCURRED BY A BANK EMPLOYEE IN PROVIDING AND MAINTAINING CLOTHING WORN IN THE COURSE OF EMPLOYMENT

required to be observed by the various manufacturers, the Bank and its employees, in the manufacture and supply of the garments involved.
6. Whilst the clothing satisfied the taxpayer's private needs, its essential character was directly related to the need to provide the occupational character of clothing that was clearly appropriate to, or adapted to, or truly incidental to, her income producing activities.
7. Consequently, as the taxpayer was required, as a condition of her employment to wear the uniform, the expenditure incurred in connection with the uniform purchase and maintenance was not of a private or domestic nature. Nor did the Board consider the purchase of the items of clothing to be capital in nature because they were in substance replacements of an obsolete uniform.

RULING
8. Where a taxpayer is required, as a condition of employment, to wear distinctive and unique clothing that could be said to constitute a uniform in ordinary parlance, expenditure incurred in connection with the uniform replacement and maintenance is deductible. As to whether the clothing constitutes a uniform is a question of fact and must be determined in the light of the facts of each case.

COMMISSIONER OF TAXATION
10 AUGUST 1984<


[^0]:    1. This cover sheet is provided for information only. It does not form part of IT 2096 - Income tax : clothing - expenditure incurred by a bank employee in providing and maintaining clothing worn in the course of employment

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