


# ***IT 2165 - Income tax : year ended 30 June 1985 - arbitrary limits section 51 deductions***

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TAXATION RULING NO. IT 2165

INCOME TAX : YEAR ENDED 30 JUNE 1985 - ARBITRARY LIMITS  
SECTION 51 DEDUCTIONS

F.O.I. EMBARGO: May be released

REF

H.O. REF: 85/2890-0

DATE OF EFFECT:

B.O. REF:

DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:

SUBJECT REFS:

LEGISLAT. REFS:

I 1187081

ARBITRARY LIMITS  
UNVOUCHED SECTION 51  
DEDUCTIONS

51(1)

OTHER RULINGS ON TOPIC IT 2048, IT 2088

RULING

This ruling updates Taxation Ruling No. IT 2088 and replaces, for the 1984/85 income year, the amounts up to which certain claims for deduction may, in the general run of cases, be accepted without the need for verification.

2. The update has been made in the light of representations made to this office by employee unions, groups, associations, etc. and of the views of Branch Offices.

3. As was the case with Taxation Ruling No. IT 2088, it is necessary to stress that the practice of setting limits up to which claims for income tax deductions may be allowed without the need for verification is not to be taken as authority for taxpayers to claim income tax deductions in excess of expenditure actually incurred. If a taxpayer has not incurred expenditure in the year ended 30 June 1985 up to the amounts set out in the attached schedule, his or her claim for income tax deductions should be limited accordingly. The setting of the various amounts does not in any way restrict the Commissioner's right to require a taxpayer to provide substantiation of claims for income tax deductions.

4. On the other hand, where a taxpayer has incurred deductible expenditure in excess of the limit, he or she is, of course, entitled to claim as a deduction the amount actually expended. However, in that case, it would be expected that the taxpayer would be able to substantiate his or her claim in full with receipts, invoices or other documentary evidence.

COMMISSIONER OF TAXATION

11 June 1985

APPENDIX

UNVOUCHED SECTION 51 DEDUCTIONS

MAXIMUM ACCEPTABLE LIMITS  
ASSESSMENTS MADE FOR YEAR ENDED 30.6.85

TRADE GROUPING/INDUSTRY	1985 Limits \$
AIRLINE EMPLOYEES	
Uniform - Maintenance, dry cleaning, laundry, etc.:	
Flight Stewards	150
Hostesses	150
Pilots	180
Traffic, Cargo, Reservation and Baggage Officers	150
Engineers - Maintenance	120
- Flight	180
Shoes	
Engineers	70
Other Allowances	
Daily Travelling Allowance	Allow to extent of allowance shown on group certificate
Telephone	
Hostesses & Flight Stewards	40
Flight Engineers	85
Pilots	85
Air Traffic Controllers	20
Tool Allowance	
Licensed Aircraft Maintenance Engineers and members of the Professional Radio and Electronics Institute where tools not provided by employer and award allowance received.	387
Incidental expenses	
(Hostesses, Flight Stewards & Flight Engineers)	
Suitcases	Replacement Cost
Bar Shortages	Reasonable Costs
Beepers	60
Taxis (Qantas, female employees only)	
- When used to transport luggage between home and airport	100
AMBULANCE OFFICERS	
Uniform - Maintenance, dry cleaning, laundry, etc.	150
ARCHITECTS	
Protective Clothing	
Maintenance, dry cleaning, laundry etc	120

Replacement	100
Tools	50
Journals	60

BANK OFFICERS

Uniform - Maintenance, dry cleaning, laundry, etc. Bank Messengers and Staff supplied with a uniform or who are required, as a condition of their employment, to wear distinctive and unique clothing that constitutes a uniform.	120
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BUILDING INDUSTRY

Overalls

Maintenance, laundry, dry cleaning etc.	120
Replacement	100
Safety Boots	70

Tool Allowance

(Members of Building Workers' Industrial Union of Australia and Operative Painters & Decorators' Union of Australia - where tools not provided by employer and National Building Trades Construction Award Allowance received).

1. Artificial stoneworker, carpenter and/or joiner, carpenter-diver, carver, bridge and wharf carpenter, floor sander (Tas), letter cutter, marble and slate worker, stone mason, tilelayer (Vic).	534
2. Caster, fixer, floorlayer specialist, plasterer	444
3. Bricklayer, tilelayer (NSW)	381
4. Rooftiler, slater - ridger or roof fixer	275
5. Signwriter, painter, glazier (except Vic.)	132

DEFENCE FORCES

Uniform - Dry cleaning, laundry, etc.	
Officers	180
Other Ranks	150
Apprentices	150

Uniform Replacement (only where allowance is included on return form)

Officers	350
NCO's	260
Other Ranks	215
Mess Dress	Reasonable Costs

Defence Force Reserves

Uniform - Dry cleaning, laundry etc	
Officers	50
Other ranks	30
Purchase of mess dress when required	50% of reasonable costs
Travel Expenses	50% of cost of travelling between normal work place and reserve unit

DRAFTSMEN

Protective Clothing/Uniform

Maintenance, dry cleaning, laundry, etc	120
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ENGINEERS (PROFESSIONAL)

Protective Clothing

Maintenance, laundry, dry cleaning, etc	120
Replacement	100
Tools	50
Journals	60

ENGINEERS (TRADESMEN)

Protective Clothing

Maintenance, laundry, dry cleaning etc	120
Replacement	100
Safety Boots	70
Tool Allowance	

Members of Australasian Society of Engineers - where tools not supplied by employer and award allowance received	387
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GOVERNMENT EMPLOYEES

Customs Officers

Clothing - Maintenance, dry cleaning, laundry, etc.	
Investigations Branch	250
Preventive Branch	120
Special Service Branch	90

Telecom/Postal

Uniform - Maintenance, dry cleaning, laundry, etc.	
Drivers, Postmen, Security Guards, Mail Officers, Canteen Workers, Linesmen, Postal Clerks and Telegraphists	120

Court Orderlies

Uniform - Maintenance, dry cleaning, laundry, etc.	130
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Stock Inspectors

Protective Clothing

Maintenance, dry cleaning, laundry, etc.	120
Public Transport Workers	
(Uniformed railway, tramway and bus staff)	
Maintenance, dry cleaning, laundry etc. of uniform	120
HEALTH FUND EMPLOYEES	
(female staff)	
Uniforms -	
Maintenance, dry cleaning, laundry etc.	120
(MBF - female counter staff only)	
MEDIA INDUSTRY	
Journalists	
(Members of the Australian Journalists' Association)	
Incidental Expenses	290
(i.e. newspapers, periodicals, magazines and other small items not reimbursed such as travelling, entertainment, telephone, etc.)	
Television Announcers	
Hairdressing, Clothing (Maintenance, dry cleaning, laundry, etc).	
A.B.C. employees	50% of allowance
Employees of other stations	50% of expenditure
MEDICAL EMPLOYEES	
Uniform (Doctors, Dentists, Chemists, Chiropodists, Opticians, Physiotherapists, Ward Assistants, Cleaners and Nurses' Aides - employed in hospitals and government departments, etc).	
Maintenance, laundry, dry cleaning, etc.	
(purchased or supplied)	120
Replacement (including footwear)	120
Uniform (Nurses)	
Maintenance, laundry, dry cleaning, etc.	120
(where service not provided by employer)	
Replacement (including caps, cape, footwear, etc. but not including stockings/pantyhose unless specified by employer that a certain colour (other than flesh colour) is to be worn).	
1. Where basic uniform supplied	120
2. Where uniform not supplied	180
METAL TRADESMEN	
(in other than coal mining industry)	
Tool Allowance	

(e.g. Members of A.M.F.S.U.) (where tools not supplied by employer and award allowance received)	387
Protective Clothing	
Maintenance, dry cleaning, laundry etc.	120
Replacement	100
Safety Boots	70
MINING INDUSTRY	
Protective Clothing	
(Underground pit workers)	
Maintenance, dry cleaning, laundry, etc.	120
Replacement	100
Safety Boots	70
Tools	
Coal Miners	30
Carpenters	50
Belt Fitters, Engineers	50
Colliery Fitters, Electrical Fitters, Electrical Mechanics, Welders, Plumbers, Saddlers and Drainers	40
POLICE FORCES (Including Federal Police)	
Uniform/Clothing -	
Maintenance, dry cleaning, laundry, etc.	
Plain Clothes Officers	200
Uniformed Officers	150
SCHOOL TEACHERS	
Teaching Aids	
Art Teachers	200
Others	100
WATERSIDE WORKERS	
Stevedores/foremen	
Protective Clothing	
Maintenance, dry cleaning, laundry, etc.	120
Safety boots	70
Telephone	30
Sustentation	26
Gloves/Aprons	16
Tools	22
Tally Clerks	
General Expenses	190
Wharf Superintendent	
General Expenses	144
Shipwright	
Tools	187
Watchmen (Expenses incurred while on duty)	

Telephone  
Travel

25  
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