TD 92/157 - Income tax: is the cost of heavy duty clothing such as jeans, drill trousers and drill shirts claimed to be protective clothing deductible as a work expense?

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This document has changed over time. This is a consolidated version of the ruling which was published on *17 September 1992*

Generated on: 30 November 2026, 03:23:25 AM

This Determination, to the extent that it is capable of being a 'public ruling' in terms of PartáIVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part . Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, the Determination applies to transactions entered into both before and after its date of issue.

Taxation Determination

Income tax: is the cost of heavy duty clothing such as jeans, drill trousers and drill shirts claimed to be protective clothing deductible as a work expense?

1. No. The purchase cost of heavy duty clothing such as jeans, drill trousers and drill shirts is a private expense that is not deductible under subsection 51(1) of the *Income Tax Assessment Act 1936.*

2. This type of clothing is widely worn in the community so it does not have a distinct occupational character. Therefore, the clothing fails to meet the "necessary and peculiar" conditions in IT 297.

3. Although heavy duty clothing may be worn to help prevent injury at work, this does not change its character from being conventional (see *Case T103* 86 ATC 1182). Even if this clothing is not worn outside working hours, it still retains its conventional nature.

Example 1:
The taxpayer works on a natural gas pipeline. He patrols the pipeline looking for any damage or leakage to the pipe. The taxpayer is required by his employer, for safety reasons, to wear all cotton clothing. He chooses to wear a long-sleeved cotton drill shirt and cotton drill trousers. The cost of this clothing is not deductible.

Example 2:
The taxpayer is employed as a station hand on a property. Duties include mustering on horseback and motor bike, cattle dipping and fencing. The taxpayer purchases heavy duty jeans from a country store to wear as protective clothing from chafing, burns, chemicals and barbed wire. The jeans are only worn at work. The cost of these jeans is not deductible even though they provide some protection.

Commissioner of Taxation
17/09/92

FOI INDEX DETAIL: Reference No. I 1213286 Previously Draft TD 92/D98
Related Rulings: IT 297; IT 300
Subject Ref: clothing, jeans, protective clothing, work related expenses
Legislative Ref: ITAA 51(1)
Case Ref: Case T103 86 ATC 1182
ATO Ref: CHM

ISSN 1038 - 3158