TD 93/109 - Income tax: can a sports teacher obtain a deduction for the cost of purchasing and maintaining sports clothes?

This cover sheet is provided for information only. It does not form part of *TD 93/109 - Income tax: can a sports teacher obtain a deduction for the cost of purchasing and maintaining sports clothes?*

This document has changed over time. This is a consolidated version of the ruling which was published on *17 June 1993*

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA 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, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Taxation Determination

Income tax: can a sports teacher obtain a deduction for the cost of purchasing and maintaining sports clothes?

1. No. A sports teacher cannot obtain a deduction for the cost of purchasing and maintaining sports clothes.

2. Sports clothes worn by sports teachers would normally include tracksuits, T-shirts, shorts, socks and running/aerobic shoes. These are conventional clothes as they do not form part of a uniform, are not protective clothing and are not worn by a particular profession.

3. Subsection 51(1) of the *Income Tax Assessment Act 1936* does not allow a deduction for private expenditure. Generally, expenditure on clothing is private expenditure unless the clothing is incidental and relevant to a taxpayer's occupation. Expenditure on clothing which is protective in nature (for example, overalls worn by a fitter or operating gowns worn by a surgeon) or is a uniform prescribed by an employer (such as a policeman's uniform) is deductible. However, expenditure on conventional clothing, that is clothing of a type usually worn by men and women regardless of their occupation, is generally private in nature and not deductible.

Commissioner of Taxation
17/6/93

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