

### Deductible Clothing Table

The following table summarises the criteria for deductibility of the different categories of clothing.

Category of clothing	Criteria for deduction	Tax tips and traps!
<p><b>Compulsory work uniform</b></p> <p><i>Examples include:</i></p> <ul style="list-style-type: none"> <li>– Police uniforms</li> <li>– Defence force uniforms</li> <li>– Airline pilot uniforms</li> </ul>	<p>Deductible if it is:</p> <ul style="list-style-type: none"> <li>– distinctive;</li> <li>– not available to be worn by the general public; and</li> <li>– the employer strictly and consistently enforces a policy that it is worn at work.</li> </ul> <p><i>Refer to Taxation Determination TD 1999/62.</i></p>	<p>Taxpayers can only claim the cost of shoes, socks, belts and stockings if they:</p> <ul style="list-style-type: none"> <li>– are an essential part of a distinctive compulsory uniform or corporate wardrobe; and</li> <li>– have characteristics specified in the employer's uniform or corporate wardrobe policy (e.g., colour, style and type).</li> </ul>
<p><b>Non-compulsory work uniform</b></p> <p><i>E.g., a waiter's white shirt and black trousers</i></p>	<p>Only if the employer has registered the design with AusIndustry.</p>	<p>Shoes, socks and stockings, etc. can never form part of a non-compulsory uniform.</p>
<p><b>Occupation specific clothing</b></p> <p><i>Examples include:</i></p> <ul style="list-style-type: none"> <li>– A chef's checked pants</li> <li>– A nurse's uniform</li> <li>– A judge's robe</li> <li>– A barrister's wig</li> </ul>	<p>Deductible if it is:</p> <ul style="list-style-type: none"> <li>– not conventional in nature;</li> <li>– specific only to <b>one</b> occupation; and</li> <li>– allows the public to easily identify and recognise the occupation.</li> </ul> <p><i>Refer Taxation Ruling TR 97/12.</i></p>	<p>Clothing that could be worn in a number of occupations is not occupation specific clothing.</p> <p><i>E.g., a white lab coat which may be worn by several workers including a health worker, a dentist or a lab technician (except where it is protective clothing – see below).</i></p>
<p><b>Protective clothing</b></p> <p><i>Examples include:</i></p> <ul style="list-style-type: none"> <li>– Safety helmets</li> <li>– Protective gloves</li> <li>– Fire resistant clothing</li> <li>– Sun hats</li> <li>– Non-slip shoes</li> <li>– Safety glasses</li> <li>– Overalls</li> </ul>	<p>Clothing must:</p> <ul style="list-style-type: none"> <li>– have protective qualities;</li> <li>– be worn principally to protect against the risk of illness or injury, or in certain circumstances, risk of damage to other clothing in carrying out the income earning activities; and</li> <li>– reasonably be expected to be used in the circumstances.</li> </ul> <p><i>Refer to Taxation Ruling TR 2003/16.</i></p>	<p>Includes distinctive clothing that protect conventional clothes, for example:</p> <ul style="list-style-type: none"> <li>– Overalls, smocks, aprons.</li> <li>– Lab coats worn by dentists and lab technicians, etc.</li> </ul> <p>Does not include:</p> <ul style="list-style-type: none"> <li>– Ordinary jeans, jackets, drill trousers or shirts that lack protective qualities.</li> <li>– Clothing worn for comfort rather than protection.</li> </ul>
<p><b>Conventional clothing</b></p> <p><i>Examples include:</i></p> <ul style="list-style-type: none"> <li>– Shoes and socks</li> <li>– Jeans, T-shirts</li> <li>– Suit and tie, etc.</li> </ul>	<p>Generally not deductible even if it is part of a uniform and the employer requires those specific items, or sets of items, to be worn to work. Refer to Taxation Ruling TR 94/22</p> <p><i>E.g., a bartender's black trousers (or skirt) and white shirt.</i></p>	<p>In special circumstances, a claim can be made where there is a <i>significant</i> connection between the expenditure on the clothes and the income activities.</p> <p><i>E.g., a performing artist buys 'conventional' clothing to wear as a costume in a particular production.</i></p>