


# ***TD 93/D52 - Income tax: is a police officer entitled to a deduction for the cost of renewing a driver's licence?***

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This document has been finalised by TD 93/108.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

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## Draft Taxation Determination

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### **Income tax: is a police officer entitled to a deduction for the cost of renewing a driver's licence?**

1. No. While the holding of a driver's licence may be a condition of employment, it does not follow that the licence fees are deductible. They are private in nature and accordingly not deductible under subsection 51(1) of the *Income Tax Assessment Act 1936*.

2. The right to drive on the public roads does not cease to be a private right merely because the taxpayer is employed in some capacity which involves the use of the public road system. (See *Case R49 84 ATC 387*; *Butterworths 27 CTBR(NS) Case 104*)

#### **Commissioner of Taxation**

04/03/93

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FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

Subject Ref: police, drivers licence

Legislative Ref: ITAA 51(1)

Case Ref: Case R49 84 ATC 387; 27 CTBR (NS) Case 104

ATO Ref: ALB/AUPA MF 920 164

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