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.

Draft Taxation Determination

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

FOI INDEX DETAIL: Reference No.
Related Determinations:
Related Rulings:
Subject Ref: police, drivers licence
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