

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: work related expenses: are items purchased to provide protection from the sun i.e. sunglasses, hats and sunscreen, allowable under subsection 51(1) of the *Income Tax Assessment Act 1936*?**

1. No. The use is conventional protection from the natural environment, and even where they are used in the course of employment they are private expenses.

*Example 1*

*Mary is a teacher who is required to work on playground duty and wants to claim a sun hat and sunscreen for protection from the sun. The cost of these items is not allowable.*

*Example 2*

*Bob claims the costs of his sunglasses as he is required to drive for work purposes. The cost of this item is not allowable.*

**Commissioner of Taxation**

29/04/93

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FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings: 2477 par 9

Subject Ref: sunglasses; hats; sunscreen

Legislative Ref: ITAA 51(1)

Case Ref:

ATO Ref: Primary Audit

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ISSN 1038 - 8982