# *TD 93/D98 - 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 ?*

This cover sheet is provided for information only. It does not form part of *TD 93/D98 - 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 ?*

This document has been finalised by TD 93/244.

**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: 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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Subject Ref: sunglasses; hats; sunscreen
Legislative Ref: ITAA 51(1)
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