


IT 2088 - Income tax : year ended 30 June 1984 - arbitrary limits section 51 deductions

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TAXATION RULING NO. IT 2088

INCOME TAX : YEAR ENDED 30 JUNE 1984 - ARBITRARY LIMITS
SECTION 51 DEDUCTIONS

F.O.I. EMBARGO: May be released

REF

H.O. REF: 84/718-6

DATE OF EFFECT:

B.O. REF:

DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:

SUBJECT REFS:

LEGISLAT. REFS:

I 1089802

ARBITRARY LIMITS
UNVOUCHED SECTION 51
DEDUCTIONS

51(1)

OTHER RULINGS ON TOPIC IT 2048

RULING

Taxation Ruling No. IT 2048 sets out the limits which had been agreed by this office with a number of employee unions, groups or associations for the allowance of income tax deductions to members of the trade groups concerned without the need for verification in respect of incidental expenditure incurred by them in the course of carrying out the duties of their various employments. The limits applied for the year ended 30 June 1983.

2. Since the issue of the Ruling several employee organisations have approached this office to have the limits for their members reviewed and organisations have made representations on behalf of their members. While in the main the limits negotiated as applying for the year ended 30 June 1983 have not been changed, some of the limits were increased and additional limits have been negotiated. The limits set out in the attached schedule are to be applied in assessments for the income year ended 30 June 1984.

3. These limits have been set in the light of the information presently available to this office and are considered to represent amounts which might reasonably be expended by the member during the year on the item mentioned and which could reasonably be allowed as income tax deductions without the need for verification.

4. It must be stressed, however, that the practice applies in the general run of cases. It is not authority for taxpayers to claim income tax deductions in excess of the actual expenditure. For one reason or another a taxpayer may not incur expenditure in a year up to the amounts set out in the attached schedule. His or her claim for an income tax deduction should be limited accordingly. The approval of set amounts does not in any way restrict the Commissioner's right to request substantiation in a particular case of any claim for an income tax deduction.

5. On the other hand, where a taxpayer has incurred expenditure in excess of the limit, he or she is, of course, entitled to claim as a deduction the amount actually expended. However, in that case, it would be expected that the taxpayer would be able to substantiate his or her claim in full with receipts, invoices or other documentary evidence.

COMMISSIONER OF TAXATION
28 June 1984

APPENDIX

UNVOUCHED SECTION 51 DEDUCTIONS MAXIMUM ACCEPTABLE LIMITS ASSESSMENTS MADE FOR YEAR ENDED 30.6.84

TRADE GROUPING	1984 Limits \$
AIRLINE EMPLOYEES	
Uniform - Maintenance, dry cleaning, laundry, etc.:	
Flight Stewards	150
Hostesses	150
Pilots	180
Traffic, Cargo, Reservation, and Baggage Officers	150
Engineers - Maintenance	120
- Flight	180
Engineers - Shoes	50
Other Allowances	
Daily Travelling Allowance -	Allow to extent of allowance shown on group certificate
Telephone: Hostesses & Flight Stewards	40
Flight Engineers	85
Pilots	85
Air Traffic Controllers	20
Tool allowance - Licensed Aircraft Maintenance Engineers and members of the Professional Radio and Electronics Institute where tools not provided by employer and award allowance received.	368
Hostesses, Flight Stewards & Flight Engineers	
Suitcases	Replacement Cost
Bar Shortages	Reasonable Costs
Beepers	60
Taxis (Qantas, female employees only)	
- When used to transport luggage between home and airport	100
AMBULANCE OFFICERS	
Uniform - maintenance, dry cleaning, laundry, etc.	150

BANK OFFICERS

Uniform - Maintenance, dry cleaning, laundry, etc. Bank Messengers and Female Staff supplied with a uniform or who are required to wear monogrammed uniforms	120
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BUILDING INDUSTRY (including Carpenters and Joiners)

Overalls - maintenance, laundry, dry cleaning etc.	120
- Replacement	100
Safety Boots	50

Tool Allowance - Building Workers' Industrial Union
of Australia and Operative Painters & Decorators'
Union of Australia (where tools not provided by
employer and National Building Trades Construction
Award Allowance received).

1. Artificial stoneworker, carpenter and/or joiner, carpenter-diver, carver, bridge and wharf carpenter, floor sander (Tasmania) letter cutter, marble and slate worker, stone mason, tilelayer (Victoria)	489
2. Caster, fixer, floorlayer specialist, plasterer	407
3. Bricklayer, tilelayer (NSW)	349
4. Rooftiler, slater - ridger or roof fixer	252
5. Signwriter, painter, glazer (except Vic.)	122

DEFENCE FORCES

Uniform - Dry cleaning, laundry, etc.	
Officers	180
Other Ranks	150
Apprentices	150

Uniform Replacement (only where allowance is included
on return form)

Officers	350
NCO's	260
Other Ranks	215
Mess Dress	Reasonable Costs

DRAFTSMEN

Maintenance, dry cleaning, laundry, etc. of protective clothing	120
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ENGINEERS (PROFESSIONAL)

Maintenance, Laundry & Dry Cleaning of Protective Clothing	120
Replacement of Protective Clothing	100
Tools	50
Journals	60

ENGINEERS (TRADESMEN)

Maintenance, Laundry and Dry Cleaning of Protective Clothing	120
Replacement of Protective Clothing	100
Safety Boots	50
Tool Allowance - Australasian Society of Engineers - where tools not supplied by employer and award allowance received	368
GOVERNMENT EMPLOYEES	
(1) Customs Officers	
Clothing - Maintenance, dry cleaning, laundry, etc.	
Investigations Branch	250
Preventive Branch	120
Special Service Branch	90
(2) Telecom/Postal	
Uniform - Maintenance, dry cleaning, laundry, etc.	
Drivers, Postmen, Security Guards, Mail Officers, Canteen Workers, Linesmen, Postal Clerks and Telegraphists	120
(3) Court Orderlies	
Uniform - Maintenance, dry cleaning, laundry, etc	130
(4) Stock Inspectors	
Maintenance, dry cleaning, laundry, etc. of protective clothing	120
(5) Public Transport Workers (Uniformed railway, tramway and bus staff)	
Maintenance, dry cleaning, laundry etc. of uniform	120
HCF/MEDIBANK EMPLOYEES	
Uniforms - Maintenance, drycleaning, laundry etc.	
Female Staff	120
MBF - female counter staff only	
MEDIA	
Journalists (Members of the Australian Journalists' Association)	
Incidental Expenses	260
(i.e. newspapers, periodicals, magazines and other small items not reimbursed such as travelling entertainment, telephone, etc.)	
Television Announcers	
Hairdressing, Clothing, Maintenance, dry cleaning, laundry, etc.	
A.B.C. Employees	50% of allowance
Employees of other television stations	50% of expenditure
MEDICAL EMPLOYEES	
Doctors, Dentists, Chemists, Chiropodists, Opticians, Physiotherapists, Ward Assistants	

and Nurses' Aides - employed in hospitals and government departments, etc.	
Replacement of uniforms including footwear	120
Maintenance, laundry, dry cleaning, etc of uniform that is either purchased or supplied	120
Nurses -	
Replacement of uniform, caps, cape, footwear, etc. (but not stockings/pantyhose unless of a non-conventional type e.g. white stockings/pantyhose)	
(i) Where a basic uniform is supplied	120
(ii) Uniform not supplied by employer	180
Maintenance, laundry, dry cleaning etc. of uniform Where service is not provided by employer	120
METAL TRADESMEN (in other than coal mining industry)	
Tool Allowance e.g. Members of A.M.F.S.U. - where Tools not supplied by employer and award allowance received	368
Protective Clothing	
Replacement of protective clothing	100
Maintenance, dry cleaning, laundry etc	120
Safety boots	50
MINING INDUSTRY	
Underground	
Pit Workers : Protective Clothing -	
Replacement	100
Maintenance, dry cleaning, laundry, etc.	120
Safety Boots	50
Tools	
Coal Miners	30
Carpenters	50
Belt Fitters, Engineers	50
Colliery Fitters, Electrical Fitters, Electrical Mechanics, Welders, Plumbers, Saddlers and Drainers	40
POLICE FORCES (Including Federal Police)	
Uniform Clothig - Maintenance, dry cleaning, laundry, etc.	
Plain clothes Officers	200
Uniformed Officers	150
SCHOOL TEACHERS	
Art Teachers	190
Others	65
WATERSIDE WORKERS	
Stevedores/foremen	
Maintenance, dry cleaning, laundry, etc. of protective clothing	120
Safety boots	50

Telephone	30
Sustentation	26
Gloves/Aprons	16
Tools	22
Tally Clerks	
General Expenses	190
Wharf Superintendent	
General Expenses	144
Shipwright	
Tools	187
Watchmen - Expenses incurred while on duty	
Telephone	25
Travel	30