### 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.

#### FOI Status: draft only - for comment

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# **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 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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