


# ***IT 2048 - Income tax - year ended 30 June 1983 - arbitrary limits section 51 deductions***

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TAXATION RULING NO. IT 2048

INCOME TAX - YEAR ENDED 30 JUNE 1983 - ARBITRARY LIMITS  
SECTION 51 DEDUCTIONS

F.O.I. EMBARGO: May be released

REF

H.O. REF: 4 J35/1058 P3 F245

DATE OF EFFECT:

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I 1104801

ARBITRARY LIMITS  
UNVOUCHED SECTION 51  
DEDUCTIONS

51(1)

PREAMBLE

For some years it has been the practice for a number of employee unions, groups or associations to settle with this office the amount of deductions which may be allowed to their members without the need for verification in respect of incidental expenditure incurred by their members in the course of carrying out the duties of their various employments.

2. Last year for the first time it was decided to make available to interested taxpayers the negotiated limits that were to apply in assessments made for the year ended 30 June 1982.

RULING

3. The practice of fixing in this manner the amounts which may be allowed as income tax deductions recognizes that the duties of employment of the taxpayers concerned involve the incurring of expenditure on the specified items which is allowable as an income tax deduction. The amounts fixed reflect the expenditure which a taxpayer might reasonably be expected to incur in a year.

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 anyway 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.

6. The attached schedule lists the maximum amounts for

which deductions for certain section 51 type expenditure may be allowed without verification in assessments for the year ended 30 June 1983. While the schedule contains the vast majority of the negotiated limits it is, of course, not exhaustive. This is not possible because, if for no other reason, the negotiation of limits for unvouched deductions is an ongoing process and, after publication of the schedule new or increased limits may be accepted. In addition, negotiations have been conducted in the Branch Offices on some occasions and, because of the local nature of such a decision, it may be inappropriate to include it in a ruling intended for general Australia-wide distribution.

# COMMISSIONER OF TAXATION

30 June 1983

## APPENDIX

### UNVOUCHED SECTION 51 DEDUCTIONS MAXIMUM ACCEPTABLE LIMITS ASSESSMENTS MADE FOR YEAR ENDED 30.6.83

TRADE GROUPING	1983 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 - Hostesses	Allow to extent of allowance shown on group certificate
Telephone: Hostesses & Flight Stewards	30
Flight Engineers	85
Pilots	85
Airtraffic Controllers	15
Tool allowance - Licensed Aircraft Maintenance Engineers	353
Hostesses, Flight Stewards & Flight Engineers	
Suitcases	Replacement Cost
Bar Shortages	Reasonable Costs
Beepers	40
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	120	
BUILDING INDUSTRY		
Overalls - maintenance, laundry, dry cleaning etc.	120	
- Replacement	100	
Safety Boots	50	
DEFENCE FORCES		
Uniform - Maintenance, dry cleaning, laundry, etc.		
Officers	180	
Other Ranks	150	
Apprentices	150	
Uniform Replacement (where allowance is included on return form)		
Officers	325	
NCO's	240	
Other Ranks	200	
Mess Dress		Reasonable Costs
DRAFTSMEN		
Maintenance, dry cleaning, laundry, etc. of protective clothing	120	
ENGINEERS, MOULDERS AND FOUNDRY WORKERS		
Maintenance, Laundry and Dry Cleaning of Protective Clothing		
	120	
Replacement of Protective Clothing	90	
Safety Boots	50	
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, and Linesmen	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	
Uniform - Maintenance, dry cleaning, laundry, etc. Female Staff	120
MEDIA	
Journalists (Members of the Australian Journalists' Association)	
Incidental Expenses (i.e. newspapers, periodicals, magazines and other small items not reimbursed such as travelling entertainment, telephone, etc.)	240
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 WORKERS	
Members of A.M.W.S.U. - Tools (Allow as per group certificate, that is,)	353
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 Clothing - Maintenance, dry cleaning, laundry, etc.	
Plain clothes Officers	200
Uniformed Officers	150

SCHOOL TEACHERS

Teaching Aids -	
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