

Travelling Workers Protection and Uniforms Notes

Protective Items

Morris' case which gave us sunscreen deductions last year, has opened up the possibilities for claiming protective items with the blessing of the ATO in TR2003/16.

Basically you can claim for a protective item if, by its nature, it would be reasonable to conclude that it will protect you from the risk of injury or illness in your workplace and that risk is not remote or negligible. The item can be conventional in nature providing it is used principally for your protection. An example of this would be moisturiser with sunscreen included. This also opens up the opportunities to claim special non slip shoes if they are required for your work. Conventional clothing such as rain coats, woollen underwear and jumpers are protective if you job exposes you to water or extreme temperatures, whether mechanical or climatic.

Long sleeve shirts and jeans are not considered protective but this would change if they had reflective stripes, a UV rating or the material was heavy duty and your job necessitated that protection.

The risk of injury must be as a result of your work not a personal factor such as poor eyesight, though prescription sunglasses are claimable if you need protection from the sun. A claim for prescription sunglasses offers a field day, especially if you have private health insurance. For example a truck driver can claim the full cost of prescription sunglasses, as per the receipt made out to him, even if his health fund has reimbursed part of the costs. He can then also claim the non reimbursed portion as part of his medical expenses rebate. *Effectively claiming the expenses twice.*

If the protective item is also used for private purposes, such as sunglasses, a diary should be kept for 1 month so that the cost can be apportioned between business and private use on a time basis.

This ruling does not change the law, just clarifies it. Accordingly, you can amend previous tax returns up to 4 years back to make any claims you have previously missed.

Uniforms

To be able to claim a deduction for the purchase and/or laundry of clothing it must fit into one of the following categories:

Compulsory Uniform – A uniform is compulsory if there is a strictly enforced policy compelling you to wear it. To the extent that if you did not turn up to work in it you would be reprimanded or sent home. It needs to be unique and distinctive to your organization. For example, having the employers name on it. Once you have met the requirements of a compulsory distinctive uniform other items of clothing can also be claimed if the compulsory uniform policy specifies their colour, style and type. This extends to items of clothing that do not have the employers name on them such as pants, shoes, socks and stockings. An example would be the requirement to wear black, closed in leather shoes. But you must meet the first requirement that you have a distinctive, unique and compulsory uniform.

Non Compulsory Uniform – If the uniform is not compulsory you will only be able to claim for items of clothing that are part of a registered design. Information on registered designs is available on the Ausindustry web site www.ausindustry.gov.au

Protective – This can be used to protect either yourself or the clothes you are wearing underneath. It also covers steel cap boots. Claims fitting into this category do not have to be part of a uniform.

Occupationally Specific – A dentist's shirt is not considered occupationally specific because Pharmacist also wear the same shirt. If you wear something under the Dentist/Pharmacist's shirt you could class it as protective. Chef's chequered pants are considered occupationally specific. According to the ATO occupation rulings a traditional nurses uniform and a graduation gown for a teacher are also occupationally specific.

NOTE: Simply having a logo on an item of clothing does not make it claimable. The clothing must be part of a compulsory uniform policy or the logo must be a registered design to qualify for a claim.