

Tax Tools – Uniforms as a Business Deduction

First, this deduction does not relate to items we can claim as protective clothing, such as goggles, protective shoes, industry recognised aprons or overalls. Be aware, king gee shorts or pants are not considered protective clothing and would need to have corporate logo's attached to them, to claim them as a tax deduction.

We will be focusing on Shirts, T-Shirts, Skirts, Blouses, Trousers and Shorts. For these items to be deductible, each separate item of clothing should have the corporate logo on them. The clothing needs to be tailor-made with precise uniformity of style and design and/or corporate identifiers such as a logo.

Further, there needs to be a policy in place that the uniform is only to be worn, while on duty.

The most common form of uniform deduction for small business is the “compulsory” uniform. With “compulsory” uniforms, there needs to be a policy, which is consistently enforced, that requires all employees of the same class to wear the uniform.