



FACTSHEET

Textile, Clothing and Footwear Corporatewear Register

Programme status: Open for applications

This programme helps employers to receive tax benefits by registering non-compulsory occupational clothing.

What does it offer?

If your business employs staff and they wear a non-compulsory uniform, you may be eligible to avoid paying FBT on any contributions you make towards the uniform.

Your employees are also eligible for tax deductions for expenses incurred in the rental, purchase or maintenance of approved non-compulsory occupational clothing too.

The Australian Taxation Office (ATO) determines the level of tax deductions.

What are the requirements?

You'll need to register the uniform and the design must meet the [Approved Occupational Clothing Guidelines](#) (Guidelines).

Here are some hints to help you:

- The uniform must be a complete outfit. For example a dress, shirt and trousers, shorts, and/or skirt.
- A company identifier (discrete logo/name/initials) must be on all uniform items, including accessories.
- For garments, the identifier must be at least 80 per cent of a four cm square area.
- For accessories, such as a tie or scarf, the identifier must be at least one cm square.
- Identifiers on garments must be in a contrasting colour or shade to garment it is attached to so that it can be seen from two metres away.
- The identifier must be permanently attached to each garment (e.g. embroidered, iron on, heat seal).
- The entire garment range can include a maximum of eight colours. This includes different shades of a colour and excludes those found in the identifier.
- The number of employees in a class will determine the number of colour/pattern/print combinations you can have (see paragraphs 31-32 of the Guidelines).
- If different groups in an organisation wear a variation on a uniform, there must be a common theme between the groups or classes of employees, and the male and female uniform.
- The uniform must be appropriate for the employee's duties.

How many colours and combinations are acceptable?

The number of colour/pattern/print combinations allowed in each category depends on how many employees your business has in each class. Please see pages 8 and 9, paragraphs 31-32 of the [Guidelines](#) and page 4 of the [Application Form](#).

For example, if your business has 50 employees in one class (sales, administration and management) and they are all wearing the same uniform, you can use the following combinations:

You can also find this example on page 9 of the Guidelines:

Men

Outer Upper (Maximum of two combinations)

Jackets, Jumpers

1. Navy 2. Charcoal

Inner Upper (Maximum of three combinations)

Shirts

1. White 2. Stripe – Navy/White 3. Chambray Blue

Lower Body (Maximum of two combinations)

Trousers, Shorts

1. Navy 2. Charcoal

Women

Outer Upper (Maximum of two combinations)

Jackets, Jumpers

1. Navy 2. Red

Inner Upper (Maximum of three combinations)

Shirts

1. White 2. Floral Print Red/ Navy/ White/ Gold
3. Stripe – White/ Red

Lower Body (Maximum of two combinations)

1. Skirts, Trousers 2. Navy 3. Red

What is a class of employees?

- A class is the group of employees who will wear the uniform.
- There can be one class for the whole organisation which includes people from various departments or work areas.
- Two or more classes should be nominated if there is a different uniform for separate groups of employees.
- In this instance, you the uniforms would need to have a common colour to meet the requirement of a common theme between classes.

What clothing is ineligible for the register?

- Compulsory uniforms.
- Occupation-specific clothing such as a chef's check pants and white shirt.
- Protective clothing.

For details of concessions and eligibility on these uniforms and clothing items, please call the ATO on 13 28 61.

How do I register?

To register a uniform you must complete the [Application Form](#) on business.gov.au.

Where can I find more information?

Visit business.gov.au/TCFCWS or call 13 28 46.

business.gov.au
13 28 46
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