



Tax Claims

Tax deductible?	
Airport lounge membership: Deductions to the extent used for work-related purposes if required to travel for work purposes.	Yes
Annual practising certificate: Applies to professional persons and other contractors who must pay an annual fee to practice in their chosen field.	Yes
Bank charges: Deductions are allowed if account earns interest. Not private transaction fees.	Yes
Briefcase: If used for work and/or business purposes the cost is fully deductible if \$300 or less. If more than \$300, it must be depreciated.	Yes
Calculators and electronic organisers: If used for work and/or business purposes the cost is fully deductible if \$300 or less. If more than \$300, it must be depreciated.	Yes
Car: See <i>Travel</i> .	
Cleaning: Of protective clothing and uniforms. (up to maximum of \$150)	Yes
Clothing, uniforms and safety footwear i.e. Steel Cap Boots or non slip nursing shoes	Yes
Compulsory uniform: Uniform must be logo'd and particular to an organisation (eg corporate uniform with workplace logo on it).	
Non-compulsory uniform: If on a register kept by the Department of Industry, Science and Tourism.	
Occupational specific: The clothing identifies a particular trade, vocation or profession (eg chefs and nurses).	
Protective: Must be used to protect the person or their conventional clothing. Includes harnesses, goggles, safety glasses, breathing masks, helmets, boots. Claims for sunscreens, sunglasses and wet weather gear allowed if used to provide protection from natural environment.	
Coaching classes: Allowed to performing artists to maintain existing skills or obtain related skills.	Yes
Computers and software: Software is deductible if it costs less than \$300, otherwise deductible over 3 years.	Yes
Conferences, seminars and training courses: Allowed if designed to maintain or increase employee's knowledge, skills or ability.	Yes
Conventional clothing ie runners for a Gym instructor	No
Cost of managing tax affairs	Yes
Depreciation: Tools, equipment, and plant used for work purposes for each item costing more than \$300. Items costing \$300 or less are deductible outright in the year of acquisition.	Yes
Dry cleaning: Allowed if the cost of the clothing is also deductible. i.e. Logo'd or protective in nature	Yes
Fines: Imposed by court, or under law of Commonwealth, State, Territory or foreign country (s26-5). Never allowed to claim a fine even if received on work time	No
First Aid course: Provided it is directly related to employment or business activities.	Yes
Gaming licence: Hospitality and gaming industry.	Yes
Gifts of \$2 or more: If made to approved "deductible gift recipient" body or fund.	Yes
See ato.gov.au for a full list. \$10 "bucket donations" do not require any substantiation.	

Glasses and contact lenses (prescribed): These would qualify as medical expenses. Medical expenses are no longer tax deductible	No
Glasses and goggles: Protective only.	Yes
Home office expenses: This is calculated at a rate per hour.	
Occupancy expenses: For example, rent, insurance, rates and land tax.	No
Income Protection: Allowed as long as separate from Super Fund.	Yes
Interest: Allowed if money borrowed for work-related purposes or to finance income earning assets. Interest paid on underpayment of tax (eg general interest charge) is deductible. Fines and administrative penalties are not deductible. Interest on capital protected loans deductible except for non-deductible capital protection component.	Yes
Internet and computer equipment: Expenses allowed to the extent incurred in deriving individual's work-related income, carrying on a business or earning investment income (eg share investing).	Yes
Laundry and maintenance: Allowed if the cost of clothing is allowable (see Work related clothing). Reasonable claims of laundry expenses up to \$150 do not need to be substantiated.	Yes
Legal expenses: Renewal of existing employment contract.	Yes
Meals	
Eaten during normal working day.	No
Meals acquired when travelling overnight for work-related purpose.	Yes
Meals when travelling (not overnight).	No
Overtime meals: If allowance received under award. Receipts must be kept as proof	Yes
Motor vehicle expenses: See <i>Travel expenses</i> .	
Newspapers: Claims may be allowed in limited cases if the publication is directly related to income-producing activities.	Yes
Parking fees and tolls: Includes bridge and road tolls (but not fines) paid while travelling for work-related purposes.	Yes
Practising certificate: Applies to professional employees.	Yes
Professional association and membership fees:	Yes
Professional library (books, CDs, videos etc) Established library (depreciation allowed)	Yes
New books: Full claim if cost \$300 or less (includes a set if total cost is \$300 or less).	Yes
New books: Depreciation if cost over \$300 (includes a set if total cost is more than \$300).	Yes
Repairs (income producing property/or work-related equipment).	Yes
Self-education costs:	Yes
Seminars Including conference and training courses if sufficiently connected to work activities.	Yes
Social functions	No
Stationery (diaries, log books etc.)	Yes
Subscriptions Publications If a direct connection between publication and income earned by taxpayer.	Yes
Sports clubs.	
Superannuation contributions: Claims allowed as long as Intent to Claim form provided	Yes
Supreme Court library fees Applies to barristers and solicitors if paid on annual basis.	Yes
Technical and professional publications	Yes

Telephones and other telecommunications equipment (including mobiles, pagers and beepers.) Cost of telephone calls (related to work purposes).	Yes
Rental charges (if “on call” or required to use on regular basis).	Yes
Tools (work related only) If cost is \$300 or less. If cost more than \$300, the amount would be depreciable, and the amount deductible equals to the decline in value).	Yes
Travel expenses Including public transport, motor vehicles and motor cycles, fares, accommodation, meals and incidentals.	
Travel between home and work.	No
Where employee has no usual place of employment (eg travelling salesperson).	Yes
If “on call”.	No
Must transport bulky equipment (eg builder with bulky tools).	Yes
Travel from home (which is a place of business) to usual place of employment.	No
Travel from home to alternate work place (for work-related purposes) and return to normal work place (or directly home).	Yes
Travel between normal work place and alternate place of employment (or place of business) and return (or directly home).	Yes
Travel between two work places.	Yes
Union and professional association fees	Yes
Covid-19 tests The cost of COVID tests in order to attend a place of work are now tax deductible	Yes