



Individual Checklist of Claims

This checklist is a guide only of those expenses which may be tax deductible.

A deduction may only be claimed if:

- The expense has been incurred in earning the person's assessable income
- It is not private (domestic) or capital expenditure
- The person holds the relevant written evidence

How much of the expense is allowed as a tax deduction will depend on the extent the expenses are incurred in earning the person's assessable income.

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Admission Fees	NO
Disallowed a capital cost	
Annual Practising Certificate	YES
Applies to professional persons and other contractors who must pay an annual fee to practice in their chosen field	
Bank Charges	YES
Deductions are allowed if account earns interest or the deposits / withdrawals are assessable / deductible	
Brief Case	YES
Cost is fully deductible if \$300 or less	
Calculators and electronic organisers	YES
Cost is fully deductible if \$300 or less	
Child care fees	NO
Disallowed is private expense	
Clothing, uniforms and footwear	
• Protective	YES
The clothing must be used to protect either the person or their conventional clothing. The Tax Office considers jeans, drill shirts and trousers as conventional clothing	
• Occupation specific	YES
The clothing identifies a particular trade, vocation or profession e.g. chefs and nurses	
• Compulsory uniform	YES
To be deductible, the uniform must be unique and particular to an organisation (e.g. corporate uniform)	
• Non-compulsory uniform	YES
To be deductible, the uniform design must be in a register kept by the secretary to the Dept of .. Industry, Science and Technology	
• Conventional clothing	
To be allowed you would need to demonstrate abnormal circumstances	
Club membership fees	NO
Coaching classes (acting, singing, dancing)	YES
Allowed to performing artists to maintain existing skills or obtain related skills	
Computers and software	YES
Depreciation allowed on computer. Software is deductible over 2.5 years if > \$300	
Conferences and seminars	YES
Includes training courses designed to maintain or increase employee's knowledge, skills or ability	

Depreciation	YES
Applies to tools, equipment and plant used for work purposes. The full cost can be claimed if items cost \$300 or less.	
Driver's license	NO
Includes cost of acquiring and renewing	
Driver's license - premium paid for endorsement	YES
Dry-cleaning	YES
Allowed if the cost of the clothing is also deductible	
Election expenses	YES
No limit if for State or Federal Parliament. Limit of \$1,000 if for a local government body	
Fines	NO
Includes any fines imposed by a court, or under law of the Commonwealth, State, Territory or foreign country.	
First aid courses	YES
Gaming license (hospitality industry)	YES
Gifts	YES
If made to approved body or fund. Gifts made to clients can also be deductible if a direct connection with earning their assessable income can be shown	
Glasses and goggles (protective)	YES
Glasses & contact lenses (prescribed)	NO
Grooming	NO
Moisturisers are allowed for airline attendants	
Home Office expenses	
• Running expenses	YES
(e.g. heat, light, power and depreciation on plant and equipment) Allowed if used for employment related purposes.	
• Occupancy expenses	NO
(e.g. occupancy expenses and interest, rent, insurance and property taxes and charges) Possible claim if used as place of business.	
Income continuance insurance	YES
Allowed only if the proceeds are assessable	
Interest	YES
If money borrowed for work-related purposes or to finance income earning assets.	
Laundry and maintenance	YES
Allowed if cleaning of clothing which is allowable (see clothing). Reasonable claims of up to \$150 do not need to be substantiated.	

Meals

- **Eaten during normal working day**..... **NO**
- **Overtime meals** **YES**
(if allowance received under an Award)
- **Meals acquired when travelling overnight for work-related purpose**..... **YES**

Motor vehicle expenses

See Transport expenses)

- **Newspapers**..... **YES**

Claims may be allowed in limited cases if the publication is needed for work-related purposes

- **Overtime meal expenses**..... **YES**

Only is Award overtime meal allowance received.

- **Parking fees and tolls** **YES**

If travelling for work-related purposes. May also include bridge and road tolls (but not fines)

Photographs (performing arts)

Cost of maintaining portfolio..... **YES**

Cost of preparing portfolio **NO**

- **Practising certificate** **YES**

Applies to professional employees

- **Professional Association fees** **YES**

Professional library

- **Established library**..... **YES**

Depreciation allowed

- **New books**..... **YES**

Full claim if cost \$300 or less (includes a set)

Depreciate if cost of item over 300 (includes a set)

- **Protective equipment** **YES**

Includes harnesses, goggles, safety glasses, breathing masks, helmets and boots.

- **Removal and relocation costs** **NO**

- **Repairs** **YES**

For income producing equipment, protective clothing etc.

Self-Education

- **Costs**..... **YES, but**

Claims for fees, books, travel (see below) and equipment etc. are only allowed if there is a direct connection between the course and the person's income earning activities.

No claim for the first \$250 if prescribed course undertaken. That first \$250 can be offset against non-deductible self education such as child care fees and travel etc.

- **Travel claims**.....**See box below**

Self-education travel claims			
Deductible as Self-education expense		Deductible as self-education expense	
Home	Yes →	Place of education	Yes → Home
Home	Yes →	Place of education	No → Work
Work	Yes →	Place of education	No → Home
Work	Yes →	Place of education	Yes → Work

- **Social functions**..... **NO**

- **Stationary (diaries, log books etc.)**..... **YES**

- **Sun Protection** **YES**

Allowed for those who work outside

- **Superannuation contributions**..... **NO**

Claims can be allowed for self employed individuals if their gross income from salary or wages is less than 10% of their total gross income from all sources.

- **Supreme Court Library fees**..... **YES**

Applies to barristers and solicitors if paid on annual basis.

- **Tax Agent fees** **YES**

Also includes the costs of travel (and other incidentals) to tax agent to have tax return prepared or in respect of lodging an objection or appeal, or defending an audit.

- **Technical or professional publications** **YES**

Telephones and other telecommunications equipment

(including mobiles, pagers and beepers)

- **Cost of telephone calls** **YES**

- **Installation or connection**..... **NO**

- **Rental charges**..... **YES**

- **Silent telephone number**..... **NO**

- **Tools** **YES**

Full deduction if cost id \$300 or less

Transport expenses

Including public transport, motor vehicles and motor cycles.

- **Travel between home and work**..... **NO**

- where employee has no usual place of employment (eg. Travelling salesperson) **YES**

- if 'on call' **NO**

- if 'on the job before leaving home' eg. Doctor who .. gives instructions over the phone from home **YES**

- must transport bulky equipment..... **YES**

- **Travel from home to alternate work place**

(for work-related purposes) and return to normal work place (or directly home)..... **YES**

- **Travel between two separate work places**..... **YES**

- **Travel connected with self-education**

(see self-education)

Travel expenses

Includes fares, accommodation, meals and incidentals

- **Travel in course of employment** **YES**

(but substantiation rules may apply)

- **Travel expenses of accompanying relative**..... **NO**

A claim may be allowed for the relative if he/she is performing work-related duties.

- **Union Fees** **YES**

- **Vaccinations** **NO**

- **Watch**..... **NO**

