



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

<b>Depreciation</b> .....	<b>YES</b>
Applies to tools, equipment and plant used for work purposes. The full cost can be claimed if items cost \$300 or less.	
<b>Driver's license</b> .....	<b>NO</b>
Includes cost of acquiring and renewing	
<b>Driver's license - premium paid for endorsement</b> .....	<b>YES</b>
<b>Dry-cleaning</b> .....	<b>YES</b>
Allowed if the cost of the clothing is also deductible	
<b>Election expenses</b> .....	<b>YES</b>
No limit if for State or Federal Parliament. Limit of \$1,000 if for a local government body	
<b>Fines</b> .....	<b>NO</b>
Includes any fines imposed by a court, or under law of the Commonwealth, State, Territory or foreign country.	
<b>First aid courses</b> .....	<b>YES</b>
<b>Gaming license (hospitality industry)</b> .....	<b>YES</b>
<b>Gifts</b> .....	<b>YES</b>
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	
<b>Glasses and goggles (protective)</b> .....	<b>YES</b>
<b>Glasses &amp; contact lenses (prescribed)</b> .....	<b>NO</b>
<b>Grooming</b> .....	<b>NO</b>
Moisturisers are allowed for airline attendants	
<b>Home Office expenses</b>	
• <b>Running expenses</b> .....	<b>YES</b>
(e.g. heat, light, power and depreciation on plant and equipment) Allowed if used for employment related purposes.	
• <b>Occupancy expenses</b> .....	<b>NO</b>
(e.g. occupancy expenses and interest, rent, insurance and property taxes and charges) Possible claim if used as place of business.	
<b>Income continuance insurance</b> .....	<b>YES</b>
Allowed only if the proceeds are assessable	
<b>Interest</b> .....	<b>YES</b>
If money borrowed for work-related purposes or to finance income earning assets.	
<b>Laundry and maintenance</b> .....	<b>YES</b>
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 is \$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

