

# DEDUCTIONS – What you **can** claim

As a general rule employees are entitled to claim deductions for expenses they have incurred in earning their assessable income. The exception to that rule is that any expenditure that is of a capital nature, eg a computer, cannot be claimed outright but the taxpayer may be entitled to claim a deduction for depreciation based on the work related usage of that equipment. To be entitled to claim deductions the employee must have receipts or other documentary evidence to prove they spent the money. Receipts must contain the following information –

- Name of the supplier;
- Nature of the goods or services purchased;
- The day the expense was incurred (or paid); and
- The day the receipt or document was made out.

If the nature of the goods is missing from the receipt then taxpayers are allowed to write in the missing details before they lodge their tax returns. If the day the expense was incurred (or paid) is missing then you can use a bank statement or credit card statement to show when it was paid. Receipts and other documentary evidence must be retained for 5 years from the day you lodge your income tax return. The Tax Office can audit you're tax affairs long after you have received your tax assessment. Failure to retain the receipts or other documentary evidence can mean loss of the deduction, plus penalties (at a flat 25% or more), plus interest on a compounding basis (the current rate is approx 12% per annum).

Many taxpayers fail to claim their correct entitlements and as a consequence they pay too much tax. Follow the general rules outlined above and use the guidelines below to work out what deductions you can claim.

## 1. Work-related clothing

Claims for work-related clothing are deductible. Claims for cleaning or maintaining work-related clothing are also deductible. Clothing falls into five separate categories of which only three are deductible. Protective clothing, Occupational specific clothing and Compulsory uniforms and non-compulsory are deductible. Conventional clothing is not deductible.

- Protective clothing

To qualify for a deduction under this category the clothing must be protective and it must protect the person from the risk of illness or injury. Protective clothing must reduce the risk of death, injury or illness. That includes any aggravation, acceleration or recurrence of any illness whether or not that illness is work-related. For example, clothing worn by food preparers and heavy duty overalls used by metal workers would qualify as protective clothing. Clothing that protects other clothing or artificial limbs or other surgical appliances from loss, damage or destruction is also deductible. This would include dust coats and other types of overalls that are worn over conventional clothing. Claims for special clothing and equipment are also available for taxpayers that are required to work in the natural environment eg outdoor workers. Claims are deductible for sunglasses, wet weather gear, umbrellas and thermal underwear provided the worker works outside for a significant period of time and is exposed to the elements. Protective footwear is also deductible. This includes steel capped boots, rubber boots and special non-slip shoes. Running shoes or other conventional footwear is not allowable.

- Occupational specific

Clothing that is occupational specific eg nurse's traditional uniform, cleric's robes, chef's checked pants and protective headwear hats are deductible. Conventional clothing worn by retail staff or waiters etc would not be deductible.

- Compulsory uniforms

The cost of corporate uniforms and wardrobes are deductible provided. This includes distinctive clothing that has the employer's logo prominently displayed and the compulsion to wear the uniform is strictly enforced. To be deductible

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under this category the garment must be distinctive and peculiar to the organization. The types of clothing that is deductible includes – shirts, ties, pants, jackets, dresses, trench coats, shoes, handbags etc if they bear the distinguishing features such as corporate identifier or logo.

- Non-compulsory uniforms

Check with your employer to see if a registration has been approved by the Department of Industry Science and Resources. Where that applies then claims may be deductible.

- Conventional clothing

Claims for conventional or everyday clothing are not deductible. That applies regardless of whether the employer expects a certain standard of dress. For example a suit worn by an office worker would not be deductible. The cost of laundry and or maintenance expenses is deductible provided the cost of providing the clothing is deductible.

## 2. Travel expenses

As a general rule travel between your home and your place of employment is not deductible as it is a private expense, however the following types of travel are deductible –

- The employee works from home (ie the home is their place of employment and they travel to other places of employment);
- The taxpayer's employment effectively starts before leaving home (eg consultant who services clients from home by telephone);
- Taxpayer is required to travel to a destination other than their primary place of employment (eg home to airport for interstate travel, travel to a branch office or site);
- Taxpayer is required to transport bulky equipment between home and work (eg builder or plumber that moves to different sites);
- A break in the journey is needed for employment duties (eg servicing a client on the way to the primary place of employment); and
- Travel between two places of employment, between a place of employment and a place of business or between two places of business.

The receipt of a travel allowance from an employer does not mean that a deduction can be claimed. To be entitled to a deduction the journey itself must qualify. Many taxpayers receive an award transport allowance from their employer. The general rule is that those allowances form part of their assessable income and travel claims are only deductible if they satisfy one of the situations listed above. Provided the journey satisfies the rules than claims can be made for trips made by car, plane, tram, train, taxi or any other mode of transport for cost are incurred.

## 3. General deductions

The following deductions are available to all taxpayers provided they are used as part of the income earning activities. How much of the expense is deductible depends on the extent that the taxpayer uses that expenditure in their income earning activities-

- Donations of \$2 or more to approved charities and other Gift deductible recipients. Gifts to political parties is limited to \$100
- Bank charges (deductible provided the account earns interest or is an investment account. Debits tax (BAD) is deductible provided the withdrawal is also deductible)
- Calculators and electronic organizers
- Conference, seminars and training courses (includes the cost of the course plus any travel expenses). The course must be related to the person's income earning occupation
- First aid course (provided the person is the designated first aid person)

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- Gifts (see donations)
- Protective clothing (includes the cost of buying and the cost of laundry, repair and maintenance – see Work-related clothing)
- Compulsory and non-compulsory clothing (includes cost of buying and the cost of laundry, repair and maintenance – see Work-related clothing)
- Overtime meals (provided paid under an award overtime meal allowance)
- Income continuance insurance
- Parking fees and tolls (provided the cost of the trip is deductible – see Travel)
- Professional association fees
- Union fees
- Protective equipment (including harnesses, goggles, safety glasses, breathing masks, helmets, steel capped boots)
- Sunscreens, sunglasses and wet weather gear (provided the person is required to work outdoors)
- Car expenses (provided the trip is deductible –see Travel)
- Fares including taxis, trains busses and trams (provided the trip is deductible – see Travel)
- Home office expenses including cost of heat light and power plus depreciation of equipment (an area or room must be specifically set aside and used for work purposes)
- Insurance of tools and equipment
- Telephone calls used for work purposes
- Telephone rental (but only if person is ‘on call’)
- Transport costs (see Travel)
- Interest on income earning investments
- Tools and equipment used for income earning purpose (if cost is \$300 or less)
- Depreciation on tools and equipment used for income earning activities (applies if the cost is more than \$300)
- Computers and software used for income earning purpose (depreciate over 2.5 years if cost more than \$300)

The following expenses are not deductible regardless of the person’s occupation –

- Cost of acquiring and renewing a standard driver’s licence
- Bribes of government officials
- Home occupancy expense including interest, insurance, rates and taxes (unless the taxpayer is operating a separately identifiable business from home)
- Removal and relocation expenses
- Social functions (regardless of whether attendance is compulsory)
- Child care fees
- Club membership fees
- Conventional clothing
- Employment agreements with new employer (existing employer is deductible)
- Fines
- Grooming
- Meals eaten during normal working hours (unless traveling overnight for work purposes)
- Newspapers
- Glasses and contact lenses
- Sports clubs fees
- Superannuation contributions (deductions are allowed for self employed persons and those employees not entitled or not receiving employer support)
- Telephone installation cost
- Silent number (telephone)
- Tools and equipment (where cost is more than \$300 in which case depreciation must be claimed)
- Travel between home and work (unless one of the exceptions applies – see Travel)
- Vaccinations
- Watch

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The following list of occupations sets out the types of claims that can be made by employees. The list does not detail those deductions that are common across many occupations. Use the list of common deductions in conjunction with your occupation to identify the deductions you can claim.

## 4. Cleaners

Allowable deductions include –

- Cost of cleaning products
- Cost of cleaning equipment (eg mops, buckets, cleaning cloths, chemicals, polishers etc provided cost of each item is \$300 or less)
- Protective items such as safety glasses, goggles, gloves and breathing masks. Wet weather gear and steel capped boots when using chemicals or high pressure hoses
- Fares (if traveling between two places of employment)
- Repairs to tools
- Union fees and professional association subscriptions
- Sunglasses, sunscreen, etc. (provided cleaner works outdoors for substantial period of time)

## 5. Employee lawyers

Allowable deductions include –

- Cost of renewing Annual Practising certificate
- Briefcase (if under \$300 otherwise depreciable)
- Fares (if traveling between two places of employment or to see clients – see Travel)
- Income continuance insurance
- Professional indemnity insurance
- Professional library (will usually qualify for depreciation)
- Supreme Court library fees
- Wigs and gowns (including cleaning and maintenance)

Non-deductible expenses include –

- Cost of admission to bar is not deductible
- Conventional Clothing including laundry and dry cleaning eg suits are not deductible (see work-related clothing)

## 6. Shop assistants

Allowable deductions include –

- Union fees
- Tools and equipment (claims under \$300 are fully deductible. The balance must be depreciated)
- Cost of till shortages the employee is required to make up
- Conventional clothing (claims may be allowed for protective clothing or distinctive clothing see work-related clothing. This would include dustcoats, overalls, aprons and protective safety boots)

## 7. Chef

Allowance deductions include –

- Tools and other cooking utensils (where the cost of an item is more than \$300 it must be depreciated)
- Chefs pants and other occupational specific clothing (includes chef's pants, shirt, hat and white jacket)
- Laundry and maintenance of clothing (see work related clothing)
- Insurance of tools and equipment
- Technical journals and cook books (provided they are not general in nature)

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## 8. Waiters

Allowable deductions –

- Cost of till shortages the employee is required to make up
- Union fees
- Cost of buying and cleaning conventional clothing (not allowed)

## 9. Croupier

Allowable deductions include –

- Gaming or dealer's licence
- Cost of buying uniforms
- Laundry and maintenance of uniforms

## 10. Farm hand

Allowable deductions

- Protective clothing (other than conventional clothing)
- Tools and equipment including safety glasses, goggles, gloves, helmet, hearing protection and breathing masks, thermal clothing if required for work in a chiller or freezer, (for each item if the cost is more than \$300 then depreciation must be claimed)
- Insurance on tools and equipment
- Protective footwear such as steel capped boots
- Forklift drivers licence
- Laundry and maintenance of protective clothing
- Sunscreen, sunglasses and wet weather gear

## 11. Factory workers

Allowable deductions include –

- Protective clothing (see work-related clothing)
- Protective equipment and footwear including safety glasses, steel capped boots (see work-related clothing)
- Insurance of tools and equipment
- Laundry and maintenance of protective clothing (see work-related clothing)
- Licenses and certificates

## 12. Teachers

Allowable deductions include –

- Briefcase (if cost under \$300 and used for employment purposes)
- Calculators and electronic organizers
- Conference, seminars and training courses (including travel expenses)
- Excursions, school trips and camps (To be deductible these must be related to the curriculum or extracurricular activities of the school). The cost of attending dinners and other social functions is not deductible
- Home office expenses including heat, light and power plus depreciation of equipment (a separate room must be set aside and used for preparation, correction purposes etc)
- Professional library (depreciation allowed)
- Teaching aids
- Protective clothing including laboratory coats and art smocks
- Union fees and professional association subscriptions
- Fitness and student expenses are not deductible
- Student expenses

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## 13. Nurses (Hospital)

Allowable deductions include –

- Nurses uniform (traditional uniform)
- Non slip footwear
- Conferences, seminars and training courses (including travel)
- Calculators and electronic organizers
- Laundry and maintenance of traditional nurses uniform
- Insurance of tools and equipment
- Income protection insurance
- Professional library (depreciation allowed)
- Self education expenses (if related to work as nurse)
- Union fees and professional association subscriptions
- Parking fees and tolls (allowable provided the cost of the trip is deductible)

## 14. Nurses (Agency)

Allowable expenses –

- Agency commissions
- Agency fees
- Annual practicing certificate
- Nurses uniform (traditional uniform)
- Non slip footwear
- Conferences, seminars and training courses (including travel)
- Calculators and electronic organizers
- Laundry and maintenance of traditional nurses uniform
- Insurance of tools and equipment
- Income protection insurance
- Professional library (depreciation allowed)
- Self education expenses (if related to work as nurse)
- Union fees and professional association subscriptions
- Parking fees and tolls (allowable provided the cost of the trip is deductible)
- Fares and travel expenses (see Travel)
- cost of calls to agency to obtain work are not deductible

## 15. Traveling sales representative

Allowable deductions –

- Cost of motor vehicle
- Tolls and parking fees
- Cost of samples and gifts provided to customers
- Accommodation and meals (if required to travel overnight away from home)

## 16. Bus driver

Allowable deductions –

- Cost of buying uniform (if uniform is compulsory or is a non-compulsory registered uniform – see Work-related clothing)
- Annual premium on endorsement to driver's licence
- Driver education and training courses
- Certificates
- Union fees

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## 17. Office worker

Allowable deductions –

- Conferences, seminars and training courses (including travel)
- Travel between different offices or branches
- Union fees or professional association subscriptions
- Clothing (and/or cleaning) is rarely deductible unless the employer has provided compulsory uniforms

## 18. Accountant

Allowable deductions –

- Renewal subscriptions to professional body
- Tax agents annual subscription
- Subscriptions to technical journals (provided they are specific to accounting or the industry in which the accountant works)
- Calculators and other electronic equipment including software (each item is deductible if under \$300 otherwise depreciate over 2.5 years)
- Batteries to power calculators and other equipment
- Cost of calls to clients
- Professional indemnity insurance
- Travel between offices or to clients (includes travel from home to clients or from clients to home)
- Suits and other conventional clothing is not deductible

## 19. Seasonal fruit picker

Allowable deductions –

- Buying, renting or repairing equipment used to pick fruit
- Cost of buying and/or cleaning protective clothing (claims are not allowed for conventional clothing including drill shirts, jeans and joggers)
- Sunscreen, sunglasses and wet weather gear
- Cost of meals bought by fruit picker is not deductible

## 20. Computer programmer

Allowable deductions –

- Cost of computer equipment and software is depreciable over 2.5 years (if cost of more than \$300)
- Travel to clients (see Travel)
- Repairs to equipment
- Income protection insurance
- Insurance of equipment
- Calculators, personal organizers (including batteries)
- Stationery and other materials for presentations
- Internet cost (based on time usage)

## 21. Consultant

Allowable deductions –

- Travel to and from clients
- Cost of computer equipment and software is depreciable over 2.5 years (if cost of more than \$300)
- Repairs to equipment
- Income protection insurance
- Insurance of equipment
- Calculators, personal organizers (including batteries)



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- Stationery and other materials for presentations
- Advertising
- Conventional clothing is not deductible (applies also to cleaning and maintenance)
- Internet cost (based on time usage)

## 22. Bank employee (tellers and cashiers)

### Allowable deduction –

- Cost of buying and cleaning compulsory uniforms
- Travel expenses if required to travel to other branches or to clients (see Travel)
- Professional association fees and union fees
- Cost of buying and repairing calculators and personal organizers (including batteries)

## 23. Journalist

### Allowable deductions –

- Travel expenses if required to travel to interviewees or to story locations (see Travel)
- Professional association fees and union fees
- Cost of buying and repairing calculators and personal organizers (including batteries)
- Cost of computer equipment and software is depreciable over 2.5 years (if cost of more than \$300)
- Writing materials and other consumables
- Cost of story leads
- Cost of newspapers and magazines used for researching story
- Access to internet and pay TV for researching story (based on time usage)

## 24. Labourer

### Allowable deductions –

- Union fees
- Travel between existing work sites (No deduction is allowed if starting at a new work site)
- Cost of buying and/or cleaning protective clothing and other equipment (but not conventional clothing)
- Sunglasses and sunscreen if working outdoors

## 25. Doctor

### Allowable deductions –

- Cost of medicines and other medical supplies
- Cost of travel between surgery, hospital, patient visits and other places of employment
- Cost of computer equipment and software (if cost of more than \$300 then claim depreciation)
- Annual practicing certificate
- Professional association fees
- Professional library (claim depreciation)
- Technical journals
- Professional indemnity insurance

## 26. Dentist

### Allowable deductions -

- Cost of medicines and other medical supplies
- Cost of travel between surgery, hospital, patient visits and other places of employment
- Cost of computer equipment and software (if cost of more than \$300 then claim depreciation)
- Annual practicing certificate
- Professional association fees



# DEDUCTIONS – What you **can** claim

- Professional library (claim depreciation)
- Technical journals
- Professional indemnity insurance

## 27. Building supervisor

### Allowable deductions –

- Travel between building sites
- Technical journals
- Professional association fees
- Protective clothing and other equipment
- Sunscreen, and sunglasses (if working outdoors)
- Cost of buying and repairing calculators and personal organizers (including batteries)
- Cost of computer equipment and software is depreciable over 2.5 years (if cost of more than \$300)

## 28. Builder

### Allowable deductions –

- Travel between building sites including parking fees, bridge and road tolls
- Technical journals
- Professional association fees
- Protective clothing (but not conventional clothing such as drill shirts and pants, and joggers)
- Sunscreen, and sunglasses (if working outdoors)
- Protective equipment including harnesses, goggles, breathing masks, helmets, wet weather gear when using chemicals or high pressure hoses
- Cost of buying and repairing calculators and personal organizers (including batteries)
- Cost of computer equipment and software is depreciable over 2.5 years (if cost of more than \$300)
- Tools and equipment (depreciate if cost is over \$300)
- Insurance on tools and equipment
- Salary continuance insurance
- Indemnity insurance

## 29. Roof tiller

### Allowable deductions –

- Travel between building sites (applies where multiple jobs are in progress) (see also Travel). Also includes parking fees, bridge and road tolls
- Union fees
- Protective clothing and other equipment (but not conventional clothing such as drill shirts and pants, and joggers)
- Protective equipment including harnesses, goggles, breathing masks, helmets, wet weather gear when using chemicals or high pressure hoses
- Sunscreen, hat and sunglasses (if working outdoors)
- Tools and equipment (depreciate if cost is over \$300)
- Insurance on tools and equipment
- Salary continuance insurance

## 30. Professional footballer

### Allowable deductions –

- Travel to training and to games
- Employment agreements (with existing club but not with new club)
- Professional association fees
- Uniforms and other compulsory clothing including boots (but not conventional clothing such as runners and joggers)

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- Sunscreen, and sunglasses
- Salary continuance insurance

## 31. Painter

Allowable deductions –

- Travel between building sites (applies where multiple jobs are in progress) (see also Travel). Also includes parking fees, bridge and road tolls
- Union fees
- Protective clothing and other equipment (but not conventional clothing such as drill shirts and pants, and joggers)
- Protective equipment including harnesses, goggles, breathing masks, helmets, wet weather gear when using chemicals or high pressure hoses
- Sunscreen, and sunglasses (if working outdoors)
- Tools and equipment (depreciate if cost is over \$300)
- Insurance on tools and equipment
- Salary continuance insurance

## 32. Hotel employee

Allowable deductions –

- Conferences, seminars and training courses (including travel)
- Travel between primary job and hotel (applies to part-time, travel to and from home is not deductible)
- Union fees or professional association subscriptions
- Clothing (and/or cleaning) is rarely deductible unless the employer has provided compulsory uniforms
- Cost of renewing Gaming licence and other special licences

## 33. Printer

Allowable deductions –

- Union fees
- Protective clothing and other equipment (but not conventional clothing such as drill shirts and pants, and joggers)
- Tools and equipment (depreciate if cost is over \$300)
- Insurance on tools and equipment
- Salary continuance insurance

## 34. Public servant

Allowable deductions –

- Conferences, seminars and training courses (including travel)
- Travel between different offices or branches
- Union fees or professional association subscriptions
- Clothing (and/or cleaning) is rarely deductible unless the employer has provided compulsory uniforms

## 35. Train driver

Allowable deductions –

- Union fees
- Cost of permits and certificates
- Protective clothing including cleaning
- Protective equipment including insurance and repair (claim depreciation if cost is more than \$300)

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## 36. Bus driver

Allowable deductions –

- Union fees
- Cost of permits and certificates and premium on endorsement to driver's licence
- Cost of buying uniform and cleaning

## 37. Airline pilot

Allowable deductions include –

- Cost of renewing Annual licencing certificate
- Cost of training courses (including travel)
- Briefcase (if under \$300 otherwise depreciable)
- Luggage trolleys
- Anti glare glasses
- Accommodation, meals and incidentals if away from home overnight
- Income continuance insurance

## 38. Hairdressers

Allowable deductions include –

- Insurance of tools and equipment
- Competitions, conferences, seminars and training courses (including travel)
- Laundry and maintenance of clothing (if protective or is a uniform)
- Tools and equipment (if cost per item is under \$300 otherwise depreciable)
- Technical publications (provided they are specifically related to hairdressing industry)
- personal grooming expenses are not deductible

## 39. Defence forces

Allowable deductions include –

- Buying, cleaning and maintaining uniforms and other protective clothing
- Extra regimental duties
- Bank fees (on investment accounts and BAD taxes provided the withdrawal is deductible)
- Conferences, seminars and training courses (including travel)
- Annual premium for endorsement on driver's licence (applies to truck drivers)
- Fitness courses and grooming expenses are not deductible

## 40. Owner driver truck drivers

Allowable deductions include -

- Cost of buying and cleaning protective clothing and uniforms (includes protective footwear and other safety appliances such as sunglasses and sunscreen lotion)
- Union fees
- Cost of repairing truck, cleaning and spillage expenses (if incurred directly by driver)
- Parking fees, bridge and road tolls between depot and client's depot. Cost of travel between home and the work depot is not deductible
- Cost of permits and certificates and premium on endorsement to driver's licence
- Depreciation of CB radio, portable refrigerator and sleeping bag which are used in the truck

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## 41. Employee truck drivers

Allowable deductions include -

- Cost of buying and cleaning protective clothing and uniforms (includes protective footwear and other safety appliances such as sunglasses and sunscreen lotion)
- Union fees
- Cost of permits and certificates and premium on endorsement to driver's licence

## 42. Building workers

Allowable deductions –

- Travel between building sites (applies where multiple jobs are in progress) (see also Travel). Includes parking fees, bridge and road tolls
- Union fees
- Protective clothing and other equipment (but not conventional clothing such as drill shirts and pants, and joggers)
- Protective equipment including harnesses, goggles, breathing masks, helmets, wet weather gear when using chemicals or high pressure hoses
- Sunscreen, and sunglasses (if working outdoors)
- Tools and equipment (depreciate if cost is over \$300)
- Insurance on tools and equipment
- Salary continuance insurance

## 43. Artists and related professions

Allowable deductions include -

- Cost of consumable items such as paints, canvas, film, developing agents, pens and carbon paper, technical journals, research and other preparation expenses
- Depreciation of major equipment, special tools and a professional library
- Running expenses for home office associated with private studio or study
- Union fees and professional association fees

## 44. Ambulance officer

Allowable deductions include –

- Cost of buying and cleaning protective clothing and/or uniform
- Subscriptions to professional body
- Technical journals
- Depreciation of professional library
- Calculators and electronic organizers
- Insurance of tools and equipment
- Income protection insurance
- Self education expenses (if related to work as ambulance officer)

## 45. Prison officer

Allowable deductions include –

- Cost of buying and cleaning protective clothing and/or uniform
- Union fees and subscriptions to professional body
- Calculators and electronic organizers
- Depreciation of tools and equipment
- Insurance of tools and equipment
- Income protection insurance

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## 46. Welfare officers

Allowable deductions include –

- Briefcase (if cost under \$300 and used for employment purposes)
- Calculators and electronic organizers
- Conference, seminars and training courses (including travel expenses)
- Professional library (depreciation allowed)
- Union fees and professional association subscriptions
- Travel expenses to visit clients

## 47. Photographer

Allowable deductions include –

- Travel expenses if required to travel to photograph interviewees or to story locations (see Travel)
- Professional association fees and union fees
- Cost of buying and repairing calculators and personal organizers (including batteries)
- Cost of film and other consumables
- Cost of photographic equipment and computers and software is depreciable over 2.5 years (if cost of more than \$300)
- Repairs to photographic tools and equipment
- Insurance of tools and equipment
- Salary continuance insurance
- Access to internet (based on time usage)

## 48. Police officer

Allowable deductions include –

- Cost of buying and cleaning uniform (including footwear and accessories)
- Depreciation of firearm
- Cost of attending training courses
- Conventional clothing (e.g. worn by detectives) is not deductible
- Union fees and professional body subscriptions
- Travel expenses while on the job (e.g. fares, taxis, trains and trams and the use of private car)

## 49. Property Investor

Allowable deductions include –

- Interest on money borrowed to fund investments (including prepayment of up to 12 months interest, insurance and lease charges)
- Apportionment of loan borrowing costs (spread over 5 years if more than \$100)
- Cost of discharging mortgage on investment property
- Repairs to investment property and plant and equipment
- Capital work deduction (usually 2.5%) for cost of building and other capital improvements (applies to rental properties built after September 1987)
- Depreciation of plant and equipment
- Insurances on contents and building
- Rental protection insurance
- Rates and taxes and land tax
- Travel expense to inspect property
- Rental commissions and advertising costs

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## 50. Equities investor (shares)

Allowable deductions include –

- Brokerage fees form part of the capital cost of acquiring shares and are not deductible
- Interest on money borrowed to fund investments
- Apportionment of loan borrowing costs (spread over 5 years if more than \$100)
- Cost of discharging mortgage on investment property
- Prepayment of up to 12 months interest, insurance and lease charges (includes prepaid plantation forestry expenses)

## 51. Airline Flight attendant

Allowable deductions include –

- Cost of moisturizer and re-hydrating hair conditioner used when working in abnormally dry aircraft cabin conditions (make-up and hairdressing is not allowed).
- Shoes and hosiery when part of a uniform
- Cost of luggage trolley
- Depreciation on luggage

## 52 Airline Flight engineers

Allowable deductions include –

- Cost of luggage trolleys
- Cost of anti-glare glasses
- Cost of renewing Annual licencing certificate
- Cost of training courses (including travel)
- Briefcase (if under \$300 otherwise depreciable)
- Anti glare glasses
- Accommodation, meals and incidentals if away from home overnight
- Income continuance insurance

## 53 Airline ground engineers

Allowable deductions include –

- Cost of wet weather gear
- Cost of renewing Annual licencing certificate
- Cost of training courses (including travel)

## 54. Real Estate Agent

Allowable deductions include –

- Cost of renewing cost of annual certificate of registration
- Cost of newspaper advertising, letter drops, signage and bunting (if paid on a commission basis)
- Newspapers containing property section
- Property presentation and costs (if paid on a commission basis)
- Referral expenses (if paid on a commission basis)