

DEDUCTIONS YOU CAN CLAIM

AGRICULTURE INDUSTRY

CAR EXPENSES

- ✓ **You can claim** the cost of using a car you own when you drive:
 - between separate jobs on the same day – for example, travelling from your first job as a fruit picker directly to your second job to test soil for crop research
 - to and from an alternate workplace for the same employer on the same day – for example, travelling between cane fields for your employer.
- ✓ **You can claim** the decline in value and running costs of all-terrain vehicles (ATV), such as a quad bike, where you're required to cover large distances of land that is not accessible by car. You can only claim the decline in value for an ATV if you paid for the vehicle yourself and you were not reimbursed by your employer.
- ✗ **You generally can't claim** the cost of trips between home and work under any of the methods, even if you live a long way from your usual workplace or work outside normal business hours. In limited circumstances you can claim the cost of trips between home and work, where you carry bulky tools or equipment for work. You can claim a deduction for the cost of these trips if:
 - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
 - the tools or equipment are bulky – this means that because of the size and weight they are awkward to transport and can only be transported conveniently by the use of a motor vehicle
 - there is no secure storage for the items at the workplace.

TRAVEL EXPENSES

- ✓ **You can claim** travel expenses if you're required to travel away from your home overnight in the course of performing your employment duties – for example, carting cattle long distances between farms. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.

TO CLAIM A DEDUCTION FOR WORK-RELATED EXPENSES

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

- ✓ You must have a record to prove it
- ✓ You must have spent the money yourself and weren't reimbursed
- ✓ It must be directly related to earning your income

CLOTHING EXPENSES

- ✓ **You can claim** clothing and footwear that you wear to protect yourself from the risk of injury or illness posed by your income-earning activities or the environment in which you carry them out.
- ✗ **You can't claim** clothing and footwear that you wear to protect yourself from the risk of injury or illness posed by your income-earning activities or the environment in which you carry them out.
- ✗ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

- ✓ **You can claim** the work-related portion of other expenses if they relate to your employment, including:
 - the decline in value and maintenance of guns, firearms and ammunition
 - working dog and working horse expenses, such as food, vet bills, miscellaneous items like the decline in value of a saddle
 - hats and sunscreen
 - tools and equipment as well as repairs, such as a chainsaw or fencing tools
 - union and professional association fees
 - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern
 - technical or professional publications.
- ✗ **You generally can't claim** a deduction if the cost was met or reimbursed by your employer.
- ✗ **You generally can't claim** private expenses, such as music subscriptions or childcare.

