

# DEDUCTIONS YOU CAN CLAIM

## TRADIE

### CAR EXPENSES

✓ **You can claim** a deduction for the cost of travel while performing your duties. This includes travel between different work locations, including for different employers. Normal trips between home and work are private in nature and can't be claimed. This applies even if you:

- live a long way from your usual workplace, or
- have to work outside normal business hours (eg weekend shifts).

In limited circumstances you can claim the cost of trips between home and work, where:

- you had shifting places of employment (that is, you regularly worked at more than one site each day before returning home)
- you were required to carry bulky tools or equipment for work and all of the following conditions were met
- The tools or equipment were essential for you to perform your employment duties and you didn't carry them merely as a matter of choice. The tools or equipment were bulky – meaning that because of their size and weight they were awkward to transport and could only be transported conveniently by the use of a motor vehicle.
- There was no secure storage for the items at the workplace.

If you claim car expenses, you must:

- keep a logbook of your work trips, or
- Be able to show us your claim is reasonable if you use the cents per kilometre method (for claims up to 5,000 km only).

### OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

✓ As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:

- overtime meal expenses when you are paid an overtime meal allowance under an industrial law, award or agreement and you purchase and consume a meal during your overtime, protective equipment such as sunglasses and ear plugs, union fees.

### 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

Your vehicle is not considered to be a car if it is a vehicle with a carrying capacity of:

- one tonne or more, such as a ute or panel van
- nine passengers or more, such as a minivan.

In these circumstances (eg if you use a ute) you can claim the proportion of your vehicle expenses that relate to work – such as fuel, oil, insurance, repairs and servicing, car loan interest, registration and depreciation. Keep receipts for your actual expenses. You cannot use the cents per kilometre method for these vehicles. While it is not a requirement to keep a logbook, it is the easiest way to show how you have calculated your work-related use of the vehicle.

### CLOTHING AND GROOMING EXPENSES

✓ **You can claim**

- the cost of buying, mending and cleaning uniforms that are unique and distinctive to your job (eg a uniform your employer requires you to wear)
- protective clothing your employer requires you to wear (eg hi-vis vests, steel-capped boots and safety glasses).

✗ **You generally can't claim** a deduction for plain clothing worn at work, even if your employer tells you to wear it or you only wear it for work (eg jeans or a plain shirt).

### TRAVEL EXPENSES

✓ If you are required to travel away from home overnight for work, **you can claim** a deduction for accommodation and meal expenses. Receiving an allowance from your employer does not automatically entitle you to a deduction. You need to be able to show you were away overnight for work and you spent the money.

