

# DEDUCTIONS YOU CAN CLAIM

## TRAVEL AGENT

### TRAVEL EXPENSES

✓ **You can claim** a deduction for travel expenses if you travel away from your home overnight to attend conferences, seminars, training courses or industry promotion events relating to your job

You can claim a deduction for expenses (such as meals, flights, taxis and accommodation) if the travel directly relates to your job and:

- your employer provides educational or familiarisation travel to learn about new products or tour destinations, or
- where you use educational leave to undertake such travel.

✗ **You can't claim** a deduction for:

- personal holidays, even if they are discounted by your employer
- travel expenses if your employer or another person has paid for these or reimbursed you
- travel insurance – as these policies cover private items such as illness, loss of baggage and theft
- passport application and renewal fees
- travel expenses related to taking a family member or friend with you on work travel.

### CAR EXPENSES

✓ **You can claim** a deduction for the cost of using your car when you drive:

- between separate jobs on the same day – for example, from your usual workplace to work at a different office

✗ **You can't claim** a deduction for the cost of trips between home and work even if you live a long way from your usual workplace or have to work outside normal business hours.

## 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 AND LAUNDRY EXPENSES

✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your employer.

✓ **You can claim** the costs of laundering occupation-specific clothing or a distinctive uniform. If your employer buys, mends or cleans your clothing you can't claim a deduction.

✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work or functions, even if:

- you only wear it to work, or
- your employer tells you to wear it (eg black trousers or a business suit).

### SELF EDUCATION EXPENSES

✓ **You can claim** a deduction for self-education expenses if your study relates directly to your current job and:

- will maintain or improve the skills you need, or
- might result in an increase in income from your current employment (eg a Certificate III in Travel).

### OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

✓ **You can claim** a deduction for the work-related portion of the cost of:

- phone and internet usage if your employer needs you to use your personal devices for work
- union and professional association fees
- technical or professional publications.

✗ **You can't claim** a deduction if the cost was met or reimbursed by your employer.

