



IS IT TAX DEDUCTIBLE? 30 JUNE 2019

ITEM	YES / NO
ADMISSION FEES For lawyers and other professionals. Disallowed as capital cost.	✗
AIRPORT LOUNGE MEMBERSHIP Deductions to the extent used for work-related purposes.	✓
ANNUAL PRACTICING CERTIFICATE: Applies to professional persons and other contractors who must pay an annual fee to practice in their chosen field.	✓
BANK CHARGES: Deductions are allowed if account mainly earns interest. NOT private transaction fees.	✓
BRIEFCASE: If used for work and/or business purposes the cost is fully deductible if \$300 or less. If more than \$300, it must be depreciated.	✓
CALCULATORS AND ELECTRONIC ORGANISERS: If used for work and/or business purposes the cost is fully deductible if \$300 or less. If more than \$300, it must be depreciated.	✓
CHILD CARE FEES	✗
CLOTHING, UNIFORMS AND FOOTWEAR: <ul style="list-style-type: none"> - Compulsory uniform: Uniform must be unique and particular to an organisation (e.g. Corporate uniform) - Non-Compulsory uniform: If on a register kept by the Department of Industry, Science and Tourism. - Occupational specific: The clothing identifies a particular trade, vocation or profession (e.g. chefs and nurses) - Protective: Must be used to protect the person or their conventional clothing. May include sunscreen. 	✓
CLUB MEMBERSHIP FEES	✗
COACHING CLASSES: Allowed to performing artists to maintain existing skills or obtain related skills	✓
COMPUTER AND SOFTWARE: Software is deductible if it costs less than \$300, otherwise deductible over 2.5 years. Except in-house developed software which is over 4 years from 1 July 2008, or through a software development pool.	✓
CONFERENCES, SEMINARS AND TRAINING COURSES: Allowed if designed to maintain or increase employee's knowledge, skills or ability.	✓
CONVENTIONAL CLOTHING Unless deemed to be stage clothing for an arts performer.	✗
DEPRECIATION: Tools, equipment, and plant used for work purposes for each item costing more than \$300. Items costing \$300 or less are deductible outright in the year of acquisition.	✓
DRIVER'S LICENCE: Cost of acquiring and renewing.	✗
DRY CLEANING: Allowed if the cost of the clothing is also deductible. See also 'Laundry'.	✓

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ENTERTAINMENT EXPENSES	✗
FINES: Imposed by court, or under law of Commonwealth, State, Territory or foreign country (s26-5).	✗
FIRST AID COURSE: Provided it is directly related to employment or business activities.	✓
GAMING LICENCE: Hospitality industry.	✓
GIFTS / DONATIONS OF \$2 OR MORE If made to an approved 'deductible gift recipient' body or fund. See ato.gov.au for a full list. Gifts to clients are deductible if employees can demonstrate a direct connection with earning assessable income.	✓
GLASSES AND CONTACT LENSES (PRESCRIBED): These would qualify as medical expenses (which are not deductible). Deductible if 'protective clothing'.	✗
GLASSES AND GOGGLES: Protective only.	✓
GROOMING Unless employed as aircraft cabin crew or a performing artist (limits apply)	✗
HELP/HECS REPAYMENTS	✗
HOME OFFICE EXPENSES: If you perform some of your work from your home office, you may be able to claim a deduction for the costs you incur in running your home office.	
<ul style="list-style-type: none"> - Running Expenses: For example, electricity, gas and depreciation of office furniture (e.g. desk, tables, chairs, cabinets, shelves, professional library). - Occupancy Expenses: For example, rent, insurance, rates and land tax. Deductible only to the extent that a portion of the home is used as a place of business and has the characteristics of a business. 	✓
INCOME PROTECTION INSURANCE: Allowed only if the proceeds are assessable.	✓
INSURANCE - SICKNESS OR ACCIDENT: When benefits would be assessable income.	✓
INTEREST: Allowed if money borrowed for work-related purposes or to finance income earning assets. Interest paid on underpayment of tax (e.g. General interest charge) is deductible. Fines and administrative penalties are not deductible. Interest on capital protection loans is deductible, except for a non-deductible capital protection component.	✓
INTERNET AND COMPUTER EQUIPMENT: Expenses allowed to the extent incurred in deriving an individual's work-related income, carrying on a business or earning investment income (e.g. share investing).	✓
LAUNDRY AND MAINTENANCE: Allowed if the cost of clothing is allowable (see 'Clothing, Uniforms and Footwear'). Reasonable claims of up to \$150 do not need to be substantiated.	✓
LEGAL EXPENSES: Renewal of existing employment contract.	✓
MEALS:	
<ul style="list-style-type: none"> - Eaten during normal working day - Meals acquired when travelling overnight for work-related purpose - Meals when travelling (not overnight). - Overtime Meals: If allowance received under an award 	<ul style="list-style-type: none"> ✗ ✓ ✗ ✓

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<p>MEDICAL EXAMINATION: Only if from the referral of a work-related business licence and shown on your payment summary, not in order to obtain a job as this would be classified as capital in nature.</p>	✓
<p>NEWSPAPERS: Claims may be allowed in limited cases if the publication is directly related to income-producing activities.</p>	✗
<p>OVERTIME MEAL EXPENSES: Only if award overtime meal allowance received.</p>	✓
<p>PARKING FEES AND TOLLS: Includes bridge and road tolls (but not fines) paid while travelling for work-related purposes.</p>	✓
<p>PHOTOGRAPHS (PERFORMING ARTS):</p> <ul style="list-style-type: none"> - Cost of maintaining portfolio - Cost of preparing portfolio 	<p>✓</p> <p>✗</p>
<p>PRACTISING CERTIFICATE: Applies to professional employees.</p>	✓
<p>PREPAID EXPENSES: Non-business individuals and Small Business Entity (SBE) taxpayers claim is fully deductible if services are to be performed in a period not exceeding 12 months. All other taxpayers must apportion claim over the period of service.</p>	✓
<p>PROFESSIONAL ASSOCIATION FEES</p>	✓
<p>PROFESSIONAL LIBRARY (BOOKS, CDS, VIDEOS ETC): Established library (depreciation allowed)</p> <ul style="list-style-type: none"> - New books: Full claim if cost \$300 or less (includes a set if total cost is \$300 or less). - New books: Depreciation if cost over \$300 (includes a set if total cost is more than \$300). 	<p>✓</p> <p>✓</p>
<p>PROTECTIVE EQUIPMENT: Includes harnesses, goggles, safety glasses, breathing masks, helmets, and boots. Claims for sunscreen, sunglasses and wet weather gear allowed if used to provide protection from natural environment.</p>	✓
<p>REMOVAL AND RELOCATION COSTS: If paid by the employer, may be exempt from FBT, but deductible.</p>	
<p>REPAIRS: To income producing property / or work-related equipment.</p>	✓
<p>SELF-EDUCATION COSTS: Claims for fees, books, travel (see below) and equipment etc. only if allowed if there is a direct connection between the course and the person's income earning activities. No claim for the first \$250 if course is undertaken at school or other educational institution and the course confers a qualification. However, that first \$250 can be offset against private expenses, eg. non-deductible travel, child minding fees, etc.</p>	✓
<p>SEMINARS: Including conferences and training courses if sufficiently connected to work activities.</p>	✓
<p>SOCIAL FUNCTIONS</p>	✗
<p>STATIONERY: Diaries, logbooks, pens, paper etc.</p>	✓
<p>SUBSCRIPTIONS:</p> <ul style="list-style-type: none"> - Publications if a direct connection between publication and income earned by taxpayer. - Professional associations: maximum of \$42 if no longer gaining assessable income from that profession. - Sports clubs 	<p>✓</p> <p>✓</p> <p>✗</p>
<p>SUN PROTECTION: Claims for sunglasses, hats and sunscreen allowed for taxpayers who work outside.</p>	✓

