

IS IT TAX DEDUCTIBLE? 30 JUNE 2019

ITEM	YES / NO
ADMISSION FEES	X
For lawyers and other professionals. Disallowed as capital cost.	~
AIRPORT LOUNGE MEMBERSHIP	\checkmark
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:	1
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:	
- 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.	\checkmark
- 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	X
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	\checkmark
developed software which is over 4 years from 1 July 2008, or through a software development pool.	
CONFERENCES, SEMINARS AND TRAINING COURSES:	\checkmark
Allowed if designed to maintain or increase employee's knowledge, skills or ability.	
CONVENTIONAL CLOTHING	10
Unless deemed to be stage clothing for an arts performer.	X
DEPRECIATION:	
Tools, equipment, and plant used for work purposes for each item costing more than \$300. Items costing	\checkmark
\$300 or less are deductible outright in the year of acquisition.	
DRIVER'S LICENCE:	(-
Cost of acquiring and renewing.	X
DRY CLEANING:	
Allowed if the cost of the clothing is also deductible. See also 'Laundry'.	\checkmark

ITEM	YES / NO
ENTERTAINMENT EXPENSES	x
FINES:	×
mposed by court, or under law of Commonwealth, State, Territory or foreign country (s26-5).	~
FIRST AID COURSE:	\checkmark
Provided it is directly related to employment or business activities. GAMING LICENCE:	
Hospitality industry.	\checkmark
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:	\checkmark
Protective only.	
GROOMING	×
Unless employed as aircraft cabin crew or a performing artist (limits apply)	
HELP/HECS REPAYMENTS	X
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.	
 Running Expenses: For example, electricity, gas and depreciation of office furniture (e.g. desk, tables, chairs, cabinets, shelves, professional library). 	\checkmark
- 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.	
NCOME PROTECTION INSURANCE:	,
Allowed only if the proceeds are assessable.	√
NSURANCE - SICKNESS OR ACCIDENT:	/
When benefits would be assessable income.	V
NTEREST:	
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	\checkmark
deductible. Interest on capital protection loans is deductible, except for a non-deductible capital protection component.	
NTERNET AND COMPUTER EQUIPMENT:	
Expenses allowed to the extent incurred in deriving an individual's work-related income, carrying on a	
business or	\checkmark
earning investment income (e.g. share investing).	
LAUNDRY AND MAINTENANCE:	
Allowed if the cost of clothing is allowable (see 'Clothing, Uniforms and Footwear').	\checkmark
Reasonable claims of up to \$150 do not need to be substantiated.	
LEGAL EXPENSES:	\checkmark
Renewal of existing employment contract.	
MEALS:	
- Eaten during normal working day	×
	\checkmark
 Meals acquired when travelling overnight for work-related purpose 	
 Meals acquired when travelling overnight for work-related purpose Meals when travelling (not overnight). 	×

ITEM	YES / NO
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.	✓
NEWSPAPERS: Claims may be allowed in limited cases if the publication is directly related to income-producing activities.	×
OVERTIME MEAL EXPENSES: Only if award overtime meal allowance received.	√
PARKING FEES AND TOLLS: Includes bridge and road tolls (but not fines) paid while travelling for work-related purposes. PHOTOGRAPHS (PERFORMING ARTS):	✓
- Cost of preparing portfolio - Cost of preparing portfolio	×
PRACTISING CERTIFICATE: Applies to professional employees.	√
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.	√
PROFESSIONAL ASSOCIATION FEES	✓
PROFESSIONAL LIBRARY (BOOKS, CDS, VIDEOS ETC): Established library (depreciation allowed) 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).	√
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.	✓
REMOVAL AND RELOCATION COSTS: If paid by the employer, may be exempt from FBT, but deductible.	
REPAIRS: To income producing property / or work-related equipment.	√
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.	√
SEMINARS: Including conferences and training courses if sufficiently connected to work activities.	✓
SOCIAL FUNCTIONS	×
STATIONERY: Diaries, logbooks, pens, paper etc.	✓
 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 	√ √ x
SUN PROTECTION: Claims for sunglasses, hats and sunscreen allowed for taxpayers who work outside.	√

тем	YES / NO
SUPERANNUATION CONTRIBUTIONS: Claims allowed in respect of employees of your business. Substantially self-employed persons can also claim f their assessable income, reportable fringe benefits plus reportable employer superannuation contributions from employment sources is less than 10% of their total adjusted taxable income from all sources. No deduction is available for interest on borrowed monies used to finance deductible personal superannuation contributions.	✓
 TAX AGENT FEES: Deduction can be claimed in the income year the expense is incurred. Travel and accommodation expenses if for travel to a tax agent or other recognised tax adviser to obtain tax advice, have returns prepared, be present at an audit or object to an assessment. Cost of other incidentals if incurred in having tax return prepared, lodging an objection or appeal or defending an audit. 	√
TECHNICAL AND PROFESSIONAL PUBLICATIONS	\checkmark
Including mobiles, pagers and beepers.) - Cost of telephone calls (related to work purposes). - Installation or connection (depreciable if dedicated to earning business income) - Rental charges (if 'on call' or required to use on regular basis). - Silent telephone number.	√ x √
FOOLS: (work related only) f cost is \$300 or less. If cost more than \$300, the amount would be depreciable, and the amount deductible equals to the decline in value. FRAUMA INSURANCE:	√
f benefits capital in nature.	
RAVEL EXPENSES: ncluding public transport, motor vehicles and motorcycles, fares, accommodation, meals and incidentals for cravel between home and work.	
Where employee has no usual place of employment (e.g. travelling salesperson)If 'on call'	√ x
 If working before leaving home (e.g. doctor giving instructions over phone from home. Note that this applies in limited circumstances only) Must transport bulky equipment (e.g. builder with bulky tools) and no reasonable place to leave at work 	✓
- Travel from home (which is a place of business) to usual place of employment	×
 Travel from home to alternate workplace (for work-related purposes) and return to normal workplace (or directly home) Travel between normal workplace and alternate place of employment (or place of business) and 	✓
return (or directly home)	√
 Travel between two workplaces Travel in course of employment: See Substantiation rules at Section 12.210 	√
- Travel accompanied by relative (may be allowed if relative is also performing work-related duties)	×
JNION AND PROFESSIONAL ASSOCIATION FEES	√
/ACCINATIONS	×
WATCHES:	×