



THE INCOME TAX PROFESSIONALS



AUSTRALIAN DEFENCE FORCE

DEDUCTIONS YOU CAN CLAIM

CAR EXPENSES



You can claim a deduction when you are:

- ✓ **You can claim** a deduction when you use your own vehicle to travel between different worksites (eg directly between barracks).
- ✗ **You can't claim** a deduction for the cost of:
 - ▶ Normal trips between home and work. This includes parking fees and tolls when you drive to and from work.
 - ▶ Using your vehicle for trips of a private nature (eg to the canteen or gym).

You need to keep a record of your work-related car expenses using a logbook or be able to demonstrate a reasonable calculation using the cents per kilometre method.

HOME OFFICE, PHONE AND INTERNET EXPENSES



You can claim a deduction when you are:

- ✓ **You can claim** a percentage of the running costs of your home office, including depreciation of office equipment, work-related phone calls and internet access charges, and electricity for heating, cooling and lighting costs. If you are required to purchase equipment for your work and it costs more than \$300, you can claim a deduction for this cost spread over a number of years (depreciation). If you keep a diary of your home office usage, you can calculate your claim quickly using the ATO's home office expenses calculator. 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, you spent the money and the travel was directly related to earning your income.
- ✗ **You generally can't claim** claim the cost of rates, mortgage interest, rent and insurance.

FITNESS EXPENSES



You can claim a deduction when you are:

- ✓ You can only claim the cost of fitness expenses if your job requires you to maintain a fitness well above the ADF general standard (eg if you are a physical training instructor with the Australian Special Forces).
- ✗ You can't claim a deduction for the cost of gym fees to maintain your personal fitness.

SELF-EDUCATION AND PROFESSIONAL DEVELOPMENT EXPENSES



You can claim a deduction when you are:

- ✓ You can claim a deduction for self-education expenses if your course relates directly to your current job or to the next likely promotion as planned by the ADF.
- ✗ You can't claim a deduction for self-education expenses if your study or seminar is only related in a general way or is designed to help you get a new job (eg to enable you to move to a job outside of the ADF).

OTHER DEDUCTIBLE EXPENSES



As long as the expense relates to your employment, **you can claim** a deduction for the cost of:

- ▶ protective equipment such as sunglasses, sunhats and sunscreens
- ▶ safety equipment such as harnesses, goggles and breathing masks
- ▶ union fees.
- ✗ You can't claim a deduction for the cost of:
 - ▶ Attending social functions, even though these may be compulsory
 - ▶ Haircuts, grooming, weight loss programs or supplies, even though the ADF has specific regulations

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



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