

DEDUCTIONS YOU CAN CLAIM

APPRENTICE

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).

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.

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

TOOLS AND EQUIPMENT EXPENSES

- ✓ **You can claim** a deduction for tools or equipment you are required to purchase for your job.

✗ If you also use the tools or equipment for private purposes, **you can't claim** a deduction for that use. For example, if you have a tool set that you use for private purposes half the time, you can only deduct 50% of the cost. If the tools or equipment are supplied by your employer or another person, you can't claim a deduction.

If a tool or item of work equipment you only used for work:

- cost more than \$300 – you can claim a deduction for the cost over a number of years (depreciation)
- cost \$300 or less – you can claim an immediate deduction for the whole cost.

CLOTHING EXPENSES

- ✓ **You can claim** a deduction for:

- 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.

OTHER COMMON DEDUCTIBLE WORK-RELATED EXPENSES

- ✓ **You can claim:**

- protective equipment such as sunscreen, sunhats and sunglasses
- union and professional association fees
- phone expenses if you have to make phone calls or send texts for work.

Remember, you can only claim the work-related part of the expense.

