

# Travel Agent

*This is summary information for more details please visit our website or call us*

## DIA Taxation Tax Agent / CPA

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- To claim a deduction for work-related expenses
- you must have spent the money yourself and weren't reimbursed
  - it must be directly related to earning your income
  - you must have a record to prove it.\*

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 can use the *myDeductions* tool in the ATO app to keep track of your expenses and receipts throughout the year.

## 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.

## Other expenses



- ✓ As long as the expense relates to your employment, **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.

## Car expenses



- ✓ **You can claim** a deduction when you drive to and from an alternate workplace for the same employer on the same day – eg travelling from your usual workplace to work at a different office.
- ✗ **You generally 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.

If you claim car expenses, you can use the logbook method or the cents per kilometre method. If you use the logbook method, you need to keep a logbook to determine the percentage of work-related use for your car. If you use the cents per kilometre method, you need to provide a calculation of your work-related kilometres and be able to demonstrate that those kilometres were work related.

## Clothing expenses and laundry



- ✓ **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).
- ✗ **You can't claim** a deduction if your study doesn't relate to your current job or is only related in a general way, or is designed to help you get a new job. For example, you can't claim the cost of a Bachelor of Hotel Management to get a job as a hotel manager).