

## **2023 Tax Deduction List**

Admission fees: For lawyers and other professionals. Disallowed as capital cost.  No Airport lounge membership: Deductions to the extent used for work-related purposes. Annual practising certificate: Applies to professional persons and other contractors who must pay an annual yes es to practice in their chosen field.  Sank charges: Deductions are allowed if account earns interest. Not private transaction fees.  Yes aribes to government officials and foreign government officials: Also exclude from the cost base and olded cost base of CGT assets and cost of depreciating assets.  Airclease: It used for work and/or business purposes the cost is fully deductible if \$300 or less. If more than \$300 or less fill more than \$300 or less. If more than \$300 or less. If more than \$300 or less fill more than \$300 or less. If more than \$300 or less are developed software which is over five vears (four vears before 1 July 2015). If we shall we shall be provided to maintain or increase employee's nowledge, skills.  No condend subsesses and lowed to performing artists to maintain existing skills or obtain related skills.  No preciation: Tools, equipment, and plant used for work pur		
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Grooming - *Unless for performing artist requiring specific syles No	clothing".	
	Glasses and goggles: Protective only.	Yes
HELP/HECS repayments No	Grooming - *Unless for performing artist requiring specific syles	
	HELP/HECS repayments	No
	Home office expenses: Utility expenses (for example, heat, light, power and depreciation on depreciating	
	assets).	
	Occupancy expenses: For example, rent, insurance, rates and land tax.	Yes
	Deductible only to the extent that home or study is used for income-producing purposes.	<u> </u>
ncome continuance insurance: Allowed only if the proceeds are assessable.	Income continuance insurance: Allowed only if the proceeds are assessable.	Yes

Insurance – sickness or accident: When benefits would be assessable income.	Yes
Interest: Allowed if money borrowed for work-related purposes or to finance income earning assets. Interest	Yes
paid on underpayment of tax (eg general interest charge) is deductible.	. 55
Fines and administrative penalties are not deductible. Interest on capital protected loans deductible except	
for non- deductible capital protection component	
Internet and computer equipment: Expenses allowed to the extent incurred in deriving individual's work-	Yes
related  Laundry and maintenance: Allowed if the cost of clothing is allowable (see Work related clothing).	Yes
- · · · · · · · · · · · · · · · · · · ·	res
Reasonable claims of laundry expenses up to \$150 do not need to be substantiated.  Legal expenses: Renewal of existing employment contract.	Yes
Meals	No Yes
Eaten during normal working day.	No Yes
	NO TES
Meals acquired when travelling overnight for work-related purpose. Meals when travelling (not overnight).	
Overtime meals: If allowance received under award.	
Medical examination: Only if from the referral of a work-related business licence.	Yes
Motor vehicle expenses: See Travel expenses .	
<b>Newspapers:</b> Claims may be allowed in limited cases if the publication is directly related to income-producing	No
activities.	
Overtime meal expenses: Only if award overtime meal allowance received.	Yes
Parking fees and tolls: Includes bridge and road tolls (but not fines) paid while travelling for work-related	Yes
purposes.	
Photographs (performing arts – with income producing purpose)	Yes
Cost of maintaining portfolio. Cost of preparing portfolio.	No
Practising certificate: Applies to professional employees.	Yes
<b>Prepaid expenditure for tax shelter arrangements:</b> They must be spread over the period in which the services	Yes
are provided.	
<b>Prepaid expenses:</b> Non-business individuals and SBE taxpayers claim is fully deductible if services are to be	Yes
performed in period not exceeding 12 months.	
All other taxpavers must apportion claim over the period of service.  Professional association and membership fees: Maximum of \$42 if no longer gaining assessable income from	Voc
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that profession. Up front joining fees are generally capital in nature so would not be deductible under s8-1.	
Annual deductions may also be available in the same year under s8-1 where the criteria are satisfied – s25-55.  Professional library (books, CDs, videos etc) Established library (depreciation allowed) New books: Full claim	Yes
if cost \$300 or less (includes a set if total cost is \$300 or less).	Yes
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, boots. Claims	Yes Yes
	163
for sunscreens, 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.	No
Repairs (income producing property/or work-related equipment).	Yes
	Yes
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 travel, child	
minding fees etc  Seminars Including conference and training courses if sufficiently connected to work activities.	Yes
Social functions	No
Stationery (diaries, log books etc.)	Yes
Subscriptions	Yes
Publications If a direct connection between publication and income earned by taxpayer. Sports clubs.	No
Sun protection Claims for sunglasses, hats and sunscreen allowed for taxpayers who work outside.	Yes
Jun procedion claims for sunglasses, hats and sunscied anowed for taxpayers with work outside.	163

<b>Superannuation contributions:</b> Claims allowed in respect of employees. Claims allowed in respect of personal	Yes
contributions, where an "intention to deduct" form has been completed and accepted by your	
Superannuation Fund	
Supreme Court library fees Applies to barristers and solicitors if paid on annual basis.	Yes
Tax agent fees (deduction can be claimed in the income year the expense is incurred).	Yes
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 audit or object against 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	Yes
Telephones and other telecommunications equipment (including mobiles, pagers and beepers.) Cost of	Yes
telephone calls (related to work purposes).	
Installation or connection.	No
Rental charges (if "on call" or required to use on regular basis).	Yes
Silent telephone number.	No
Tools (work related only) If cost is \$300 or less.	Yes
If cost more than \$300, the amount would be depreciable, and the amount deductible equals to the decline in	Yes
value).	
Trauma insurance If benefits capital in nature.	No
Travel expenses Including public transport, motor vehicles and motor cycles, fares, accommodation, meals	
and incidentals.	
Travel between home and work.	No
Where employee has no usual place of employment (eg travelling salesperson).	Yes
If "on call".	No
If actually working before leaving home (eg doctor giving instructions over phone from home. Note that this	Yes
applies in limited circumstances only).	
Must transport bulky equipment (eg builder with bulky tools).	Yes
Travel from home (which is a place of business) to usual place of employment.	No
Travel from home to alternate work place (for work-related purposes) and return to normal work place (or	Yes
directly home).	
Travel between normal work place and alternate place of employment (or place of business) and return (or	Yes
directly home).	
Travel between two work places.	Yes
Travel in course of employment: Note substantiation rules.	Yes
Travel accompanied by relative (may be allowed if relative is also performing work-related duties).	No
Union and professional association fees	Yes
Vaccinations	No
Union levees	No
Watch: Unless job specific such as a nurse's job watch.	No

This checklist is for guide purposes only, in order to claim a deduction you must have genuinely incurred the expenses and have written evidence of the expense, each individuals circumstance needs to be reviewed with a tax agent for the suitably of the claim.

## **Dalcorp Accounting Services Pty Ltd**

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