

# Is it Tax Deductible?

## Information for Australian Defence Force members

Below is a list of suggested tax deductions that may be available as an **Australian Defence Force (ADF) member**. It should be noted, however, that everyone's situation will be different, and it is recommended that you talk to your accountant about any expenses you wish to claim.

### CAPITAL ALLOWANCES\*

- A professional library
- Computers and/or software
- Telephones, mobiles and other telecommunications equipment
- Tools and equipment
- Watches with special characteristics for work (e.g. stopwatches)

*\*To the extent that items are used for work.*

### OTHER EXPENSES\*

- Fitness**  
Only if you are required to maintain a very high level of fitness.
- Protective sunglasses including sunhats and sunscreen lotions**  
Only if required to work outdoors.
- Insurance of tools & equipment**  
To the extent that you use it for work.
- Interest costs**  
The cost of interest on money borrowed to purchase work-related equipment.
- Mess subscriptions**  
Only for parts for compulsory mess subscriptions that are work related. You cannot claim for amounts paid for food, drink or entertainment.
- Repairs**  
For the cost of repairing tools and equipment for work.
- Technical or professional publications**  
The cost of journals, periodicals and magazines that have a content sufficiently connected to your employment as an ADF member.
- Telephone calls, telephone rental and connection costs**  
Must be work-related calls. You can claim a deduction if required to telephone employer while away from your workplace.
- Uniforms and laundry**

*\*Equipment costing \$300 or less is an immediate deduction for work purchases.*

**ADDITIONAL** | In addition to the above specific deductions, the following general expenses are also allowable:

- Taxation and accountancy fees
- Donations to registered charities
- Income Protection Insurance

### YOU CANNOT CLAIM...

- × Haircuts. This is classed as a private expense.
- × Meals. You cannot claim for the cost of meals eaten during a normal working day.
- × Mess functions.
- × Weight loss expenses.
- × Equipment part of a set bought in same year costing more than \$300.
- × Equipment one of a number or identical to items bought within a tax year exceeding \$300.