



## Concepts & Results Group

# Deductions for Earthmoving Plant Operators

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### Work Related Motor Vehicle Deductions

You can claim the cost of using your car to travel between your home and work if all of the following apply:

- you have to carry bulky tools and equipment you need to use at work,
- it is essential to transport the equipment to and from work and it is not done as a matter of convenience or personal choice,
- there is no secure storage area at your workplace.

You can claim a deduction for the cost of using your car for work related travel if:

- you attend meetings
- you attend seminars and training courses
- you are picking up supplies
- you are travelling between job sites

See General Deductions for further information.

### Work-related travel expenses you can claim

A deduction is allowable for parking fees and tolls (but not fines) if the expenses are incurred while doing work related travel

### Work-related overnight travel expenses

You may be able to claim travel expenses you incurred for meals, accommodation and incidentals while away overnight for work:

- your employer requires you to travel to a worksite for a short period to perform work, and
- you are required to sleep away from home for one or more nights while you are doing that work.

### Overtime meal expenses

Generally meals, snacks and drinks you buy and consume while on the job are considered to be a private expense for which you cannot claim a deduction.

You can claim a deduction for overtime meal expenses provided that:

- you received a genuine overtime meal allowance from your employer that was paid under an industrial law, award or agreement
- you have included the amount of the meal allowance as income at **item 2** on your income tax return, and
- if your claim was more than the reasonable allowance amount, you have written evidence, such as receipts or diary entries, that shows the cost of the meals.

ABN 70 006 626 231

612 Warrigal Road, Malvern East VIC 3145

Telephone: (03) 9569 5676

Email: [concepts@cr.com.au](mailto:concepts@cr.com.au) Web: [www.cr.com.au](http://www.cr.com.au)

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### **Clothing, Laundry and Dry Cleaning**

Can claim a deduction for the following:

- Compulsory uniforms
- Single items of clothing with employer logo on it.
- Non-compulsory uniform that has been registered with AusIndustry
- Protective clothing
  - Safety coloured vests
  - Steel capped boots
  - Hard hats
  - Protective gloves
  - Heavy duty shirts, overalls and fire-resistant clothing
  - Safety glasses and goggles
  - Breathing masks
  - Sun protection clothing
- Laundry for the above work related uniforms.

### **General deductions that you can claim**

- Union and professional fees
- Tools and equipment that are work specific (if less than \$300 an immediate deduction is allowable. If more than \$300, the item must be depreciated).
  - Tools of trade e.g., power tools, fire extinguishers and tool kits.
  - Tool box
  - Computers and accessories
- First Aid courses if you are a designated first aid person and are required to undertake this course
- Insurance on work related tools and equipment
- Interest on money borrowed to purchase work related equipment
- Work specific licenses (not general motor vehicle licence) e.g., plant operators licence
- Repairs to tools, equipment and computers
- Seminars and conferences
- Stationery used for work related activities
- Technical or professional publications that are work related
- Income protection insurance

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