



Concepts & Results Group

Deductions for Fitness & Sporting Industry

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 travel 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.

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
- Laundry for the above work related uniforms.

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DISCLAIMER

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Work-related self-education expenses

You can claim a deduction for self-education expenses that have a sufficient connection to your current work activities for example completing:

- Bachelor's degree in sports management and science
- Apprenticeships in personal training

See General Deductions for further information and examples of self-education expenses.

General deductions that you can claim

- Union and professional fees e.g. Fitness Australia
- Attending competitions as a coach or trainer, including entry 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).
 - Fitness equipment to be used by clients
 - Equipment bags
 - 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
- Seminars and conferences
- Stationery used for work related activities
- Technical or professional publications that are work related including training videos
- Mobile telephone (can claim percentage that is work related)
- Income protection insurance

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