



Concepts & Results Group

Deductions for Hospitality Employees

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 workplaces (e.g. if you have a second job)

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.

You cannot claim a deduction for the travel expenses you incur if:

- your employer reimburses your expenses (this is different to receiving a travel allowance)
- you get a job that results in you having to incur overnight travel expenses because you choose not to relocate
- you live away from your usual home to perform your work.

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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
 - Aprons
 - Gloves
 - Hair nets
 - Safety glasses and goggles
 - Non-slip shoes
- Occupational specific clothing
 - Chef uniforms including hats, jackets and pants
- Laundry for the above work related uniforms.

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 Hospitality Management
- Certificate IV in Commercial Cookery
- Apprenticeship and traineeships in Hospitality

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

Overtime meal expenses

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.

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General deductions that you can claim

- Union and professional fees e.g. United Voice Union and Health Services Union of Australia (HSU)
- 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 including knives, food processors, kitchen boards, cooking utensils and other kitchen equipment
 - Computers and accessories
 - Professional library
- 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
- Gaming Licence
- Seminars and conferences
- Stationery used for work related activities
- Technical or professional publications that are work related including recipe books.
- Reimbursement to employer for cash or bar shortages
- Income protection insurance

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