



Concepts & Results Group

Deductions for Lawyers

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.

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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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
- Occupational specific clothing
 - Court dress
- 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 Laws
- Accredited specialisation

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

General deductions that you can claim

- Union and professional fees e.g. Community and Public Sector Union (CPSU) & Australian Services Union (ASU)
- First Aid courses if you are a designated first aid person and are required to undertake this course
- Home office (running costs if home office is used for income producing activities)
- 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).
 - Answering machines and telecommunication equipment
 - Briefcase
 - Calculators and electronic organisers
 - Computers & accessories
 - Professional library
 - Wigs worn for appearances in court
- Interest on money borrowed to purchase work related equipment.
- Seminars and conferences
- Meals paid for when working overtime (if paid an allowance must be reported at item 2, if reimbursed by employer it can't be claimed.)
- Annual practicing fees
- Professional indemnity insurance
- Supreme Court library Fees
- Stationery used for work related activities
- Technical or professional publications
- Mobile telephone (can claim work related percentage)
- Income protection insurance

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