



## Concepts & Results Group

# Deductions for Mechanical, Automotive & Electrical Tradepersons

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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 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
  - 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.

ABN 70 006 626 231

612 Warrigal Road, East Malvern VIC 3148

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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### 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:

- Certificate III in Automotive Electrical Technology
- Bachelor's degree in Mechanical Engineering

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.

### General deductions that you can claim

- Union and professional fees e.g. Australian Manufacturers Workers' Union (AMWU)
- 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. drills, air spray guns and cut off tools
  - 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 licences (not general motor vehicle licence) e.g. electricians licence
- Repairs to tools, equipment and computers
- Seminars and conferences
- Stationery
- Technical or professional publications that are work related
- Mobile telephone
- Income protection insurance

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