



Concepts & Results Group

Deductions for Mechanics

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

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.

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Tools and Equipment - Decline in value

You can claim a deduction for the cost of purchasing tools or equipment (if \$300 or less), which you use for your work. If they cost more than \$300, you must depreciate the asset using the decline in value rules.

This includes equipment such as:

- Tools of trade e.g. advanced mechanic toolkit, automatic battery charger and power washer
- Tool box
- Desktop or laptop computers
- Printers, scanners and other accessories
- Computer software
- Professional library
- Answering machines, mobile phones, pagers and other telecommunication equipment
- Calculators and electronic organisers

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:

- Diploma in Automotive Management
- Apprenticeships and traineeships

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

General deductions that you can claim

- Union and professional fees e.g. Australian Manufacturers Workers' Union (AMWU)
- 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)
- Repairs to tools, equipment and computers
- Seminars and conferences
- Stationery used for work related activities
- Technical or professional publications that are work related
- Mobile telephone (can claim work related percentage)
- Income protection insurance

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