



## Concepts & Results Group

### Deductions for Performing Artists

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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 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
- Costumes related to a specific role
- 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 fine arts
- Bachelor's degree in creative arts

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

### General deductions that you can claim

- Union and professional fees e.g. Media Entertainment and Arts Alliance (MEAA)
- Agents Fees
- Coaching Classes
- First Aid courses if you are a designated first aid person and are required to undertake this course
- Fitness Expenses (if you are required to maintain a high level of fitness)
- Glasses and Contact lenses (tinted contact lenses to alter eye colour or special spectacle frames required for a role.)
- Grooming (can claim the cost of a particular hairstyle if it is required for a role. You can claim hairdressing costs for maintaining hair length or style for as part of a costume for continuity purposes.)
- Home office (running costs if home office is used for income producing activities)
- Insurance for work equipment
- Interest costs on money borrowed to purchase work related equipment
- 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.)
- Research expenses (can claim expenses incurred due to researching a specific role)
- Seminars Conferences and training courses
- Tapes, Discs, cassettes and digital media used for rehearsal
- Technical or professional publications
- Mobile telephone (can claim work related percentage)
- 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).
  - Televisions
  - Video recorders and compact disc players
  - Computers and accessories
  - Professional library
  - Calculators and electronic organisers
  - Answering machines, telephones, pagers and other telecommunication equipment
- Theatre and film tickets (if the content of the show is directly related to your current work)
- Repairs on tools, equipment and computers
- Photographs for maintaining a photographic portfolio for publicity purposes
- Income protection insurance

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