



Concepts & Results Group

Deductions for Sales Representatives

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
- 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 Business
- Certificate IV Business Sales

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DISCLAIMER

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

Home office expenses

You can claim home office expenses if you are required to complete work related activities from home.

See General Deductions for further information.

General deductions that you can claim

- Union and professional fees e.g. Shop, Distributive and Allied Employees Association (SDA), Australian Services Union (ASU) and National Union of Workers (NUW)
- 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 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
- Repairs to tools, equipment and computers
- Seminars and conferences
- Stationery used for work related activities
- Sunglasses, hats and sunscreen
- Technical or professional publications that are work related
- Mobile telephone (can claim work related percentage)
- Income protection insurance

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