



Concepts & Results Group

Deductions for Shop Assistants

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 travel between workplaces (e.g. you have a second job)
- You travel between job sites (e.g. between your employers stores)
- You attend seminars and training courses

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

You 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, e.g.
 - Gloves
 - Aprons
 - Overalls
- 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:

- Certificate II in Retail Operations
- Certificate III in Retail Operations

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

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General deductions that you can claim

- Union and professional fees e.g. Shop Distributive and Allied Employees Association (SDA).
- 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
- Insurance on work related tools and equipment.
- Interest on money borrowed to purchase work related equipment
- Repairs to tools, equipment and computers
- First Aid courses if you are a designated first aid person and are required to undertake this course.
- 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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