



# DEDUCTIONS YOU CAN CLAIM

When completing your tax return, you're entitled to claim deductions for some expenses that are directly related to earning your income. The expense must not be a private, domestic or capital expense. If the expense was both work-related and private or domestic, you can only claim a deduction for the work-related portion.

## Clothing, laundry and dry-cleaning expenses

You can claim a deduction for the cost of buying and cleaning occupation-specific clothing, protective clothing and unique, distinctive uniforms.

To make a deduction you may need to have written evidence that you purchased the clothing and diary records or written evidence of your cleaning costs. You can claim the costs of washing, drying and ironing eligible work clothes, or having them dry-cleaned.

You must have written evidence, such as diary entries and receipts, for your laundry expenses if both:

- the amount of your claim is greater than \$150, and
- your total claim for work-related expenses exceeds \$300 - not including car, meal allowance, award transport payments allowance and travel allowance expenses.

If you don't need to provide written evidence for your laundry expenses, you may use a reasonable basis to work out your claim.

## Client Fact Sheet

You may be able to claim a deduction for..

Occupation- specific clothing

Protective clothing

Work Uniforms

Compulsory work uniforms

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This Information sheet is intended as a guide for Action Tax Services clients. All actual detail and circumstances differ, please discuss your situation with an Action Tax Services Consultant. Remember- if you are not sure if you can claim an expense, keep the receipt and we claim all allowable deductions and rebates for you whilst preparing your tax return

## **Occupation-specific clothing**

You can claim for clothing that is specific to your occupation, is not everyday in nature and allows the public to easily recognise your occupation - such as the checked pants a chef wears.

## **Protective clothing**

You can claim for clothing and footwear that you wear to protect yourself from the risk of illness or injury posed by your income-earning activities or the environment in which you are required to carry them out. To be considered protective, the items must provide a sufficient degree of protection against that risk.

Protective clothing includes:

- fire-resistant and sun-protection clothing
- safety-coloured vests
- non-slip nurse's shoes
- rubber boots for concreters
- steel-capped boots, hard hats, gloves, overalls, and heavy-duty shirts and trousers
- overalls, smocks and aprons you wear to avoid damage or soiling to your ordinary clothes during your income-earning activities.

Ordinary clothes (such as jeans, drill shirts, shorts, trousers, socks, closed shoes) are not regarded as protective clothing if they lack protective qualities designed for the risks of your work.

You can't claim the cost of purchasing or cleaning ordinary clothes you wear for work that may also protect you. For example, you can't claim for normal, closed shoes, even though you wear them to protect your feet.

## **Work uniforms**

You can claim for a uniform, either compulsory or non-compulsory, that is unique and distinctive to the organisation you work for. Clothing is unique if it has been designed and made only for the employer. Clothing is distinctive if it has the employer's logo permanently attached and the clothing is not available to the public.

You can't claim the cost of purchasing or cleaning a plain uniform.

## **Compulsory work uniform**

This is a set of clothing that identifies you as an employee of an organisation with a strictly enforced policy that makes it compulsory for you to wear the uniform while you're at work. You may be able to claim a deduction for shoes, socks and stockings where they are an essential part of a distinctive compulsory uniform and where their characteristics (colour, style and type) are specified in your employer's uniform policy.