



What can you claim if you're in Fitness or Sporting Industry

SOURCE: AUSTRALIAN TAXATION OFFICE

With work-related expense claims high on the ATO radar, the Australian Taxation Office is stepping up to help and provide advice for taxpayers who aren't quite sure what they can and cannot claim.

The ATO have already flagged that over-claiming of deductions is a big issue. The ATO wants tax payers to get right what they claim as tax deductions.

We understand tax time can be tricky and taxpayers often ask whether we have advice about what they can and cannot claim based on their job. The good news is that we do. The most popular topics include car, clothing, travel, working from home and self-education expenses.

Getting the right information before you lodge your income tax return is helping

our clients to get their claims right and avoid issues later on.

We want every person to have the information they need to know whether they can make a claim, to get it right, and know what records they need to keep. Understanding what you can and cannot claim will help ensure that your income tax return is processed quickly and any refund is paid as soon as possible. Most people want to lodge their income tax return with the right information and helping people to do that in the first place is the most efficient way to operate.

Our objective is to educate you; this is just part of the process.

What you can and can't claim

Each occupation has specific circumstances which affect what can and cannot be claimed. Here are some snippets from some ATO occupation guides. Remember, regardless of the occupation you are in, you can only claim the work-related part of expenses, and you must meet the three golden rules:

- You must have spent the money yourself and not been reimbursed;
- The claim must be directly related to earning your income; and
- You need a record to prove it.

Fitness or Sporting Industry employees: work-related expenses

Common deductions include the following:

- You can claim a deduction for travel expenses if you travel away from your home overnight in the course of performing your employment duties. This could include expenses for meals, accommodation, fares and incidentals.
- You can claim a deduction for tools and equipment you use in earning your employment income, such as exercise equipment. If a tool or item of work equipment cost:
 - \$300 or less – you can claim an immediate deduction for the whole cost
 - more than \$300 – you can claim a deduction for the cost over a number of years (decline in value).
- You can claim a deduction when you drive:
 - between separate jobs on the same day (eg driving from a gym that you work at to your second job as a football umpire)
 - to and from an alternate workplace for the same employer on the same day (eg between personal training venues or gyms).



- You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job.
- You can claim a deduction for self-education expenses if your study relates directly to your current job.
- As long as the expense relates to your employment in the fitness and sporting industry, you can claim a deduction for the work related portion of the cost of:
 - phone and internet usage
 - union and professional association fees
 - sunscreen and other sun protection items if your employment requires you to perform your duties for sustained periods in the sun.

However, you usually cannot claim home to work travel, and you cannot claim clothes or shoes that are not uniform or are not designed to provide you with sufficient protection from the risk of injury at your worksite, even if the item is called 'workwear' or 'tradie wear' by the supplier.

Footnote: Please note that the information here is a general overview. Taxation is a complicated matter and you should seek specific advice from a qualified and experienced professional suited to your circumstances.