



# What can you claim if you're a Travel Agent

**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.

### **Travel Agent 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 to attend conferences, seminars, training courses or industry promotion events relating to your job.
- You can claim a deduction for expenses (such as meals, flights, taxis and accommodation) if the travel directly relates to your job and:
  - your employer provides educational or familiarisation travel to learn about new products or tour destinations, or
  - where you use educational leave to undertake such travel.
- You can claim a deduction when you drive to and from an alternate workplace for the same employer on the same day – eg travelling from your usual workplace to work at a different office.
- You can claim a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your employer.
- You can claim the costs of laundering occupation-specific clothing or a distinctive uniform. If your employer buys, mends or cleans your clothing you can't claim a deduction.



- You can claim a deduction for self-education expenses if your study relates directly to your current job and:
  - will maintain or improve the skills you need, or
  - might result in an increase in income from your current employment (eg a Certificate III in Travel).
- As long as the expense relates to your employment, you can claim a deduction for the work-related portion of the cost of:
  - phone and internet usage if your employer needs you to use your personal devices for work,
  - union and professional association fees,
  - technical or professional publications.

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.**