



# What can you claim if you're a Performing Artist

**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.

### **Performing Artist employees: work-related expenses**

Common deductions include the following:

- You can claim the cost of using a car you own when you drive:
  - between separate jobs on the same day – for example, from your rehearsal for a musical production directly to your second job as a dance teacher,
  - to and from an alternate workplace for the same employer on the same day – for example, travelling from a costume fitting directly to the commercial shoot.
- You can claim travel expenses if you're required to travel away from your home overnight in the course of performing your employment duties – for example, travelling interstate to shoot a scene for an advertisement. Travel expenses can include meals, accommodation, fares and incidental expenses that you incur.
- You can claim the cost of buying, cleaning, hiring and repairing uniforms or costumes that are unique and distinctive to your role. For example, a burlesque dancer can claim stage make-up, costumes and dance shoes that are distinctive to the role

- You can claim the cost of:
  - a particular hairstyle if it's required for a role,
  - hairdressing to maintain a required hair length or style as part of a costume for continuity purposes,
  - stage makeup, including the cost of cleansing materials for removing stage makeup.
- You can claim the work-related portion of other expenses if it relates to your employment, and not to gain employment, including:
  - agents fees (but you can't claim the upfront or joining fee),
  - phone and internet costs, apportioned for private and work use, with records showing a detailed usage pattern,
  - maintaining a photographic portfolio (you can't claim the initial cost of preparing the portfolio),
  - multimedia, if it's directly related to your employment, like music for rehearsals,
    - insurance for your tools and equipment,
    - seminars, training and conferences,
    - 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.**