



## Construction tradespeople - what expenses can I claim?

This summary outlines some of the deductions you can and cannot claim as an employee tradesperson in the construction industry.

### Car expenses – for vehicles under one tonne

You cannot claim deductions for your car expenses from home to work even if:

- you travel outside normal business hours
- you are on call
- you did minor tasks on the way to work or home
- you live a long distance from work, or
- there is no public transport available.

You can claim deductions for your car expenses for travel directly from one work site to the next.

You can claim deductions for your car expenses from home to work if you carry bulky tools and equipment that you are required to use at work, as long as there is no secure area provided to leave them on site.

There are four methods of [calculating deductions for car expenses](#):

- cents per kilometre
- 12% of original value
- one-third of actual expenses, and
- logbook.

You can use the method that gives you the greatest deduction.

### Travel expenses – for vehicles over one tonne and other travel expenses

If you are eligible to claim deductions for car expenses and your vehicle is over one tonne, you cannot use any of the four methods outlined above to calculate your deductions for car expenses. You can only claim your actual expenses.

If you are making a claim for travel expenses where you are away from home for six or more nights in a row, you may need to keep a travel record that shows the dates, places, times, duration and nature of the work activities that you have undertaken.

### Clothing

You cannot claim a deduction for the cost of conventional clothing such as jeans and work shirts.

You can claim the cost of compulsory uniforms and protective clothing such as overalls and steel-capped boots. However you cannot claim a deduction if these items have been provided free of charge by your employer.

You can claim deductions for expenses for the laundering of compulsory uniforms and protective clothing.

### Self-education expenses

You can claim deductions for your education expenses at university or TAFE if they relate to your current work and are not reimbursed.

#### Example

David is studying carpentry while working as a timber salesperson. He is offered a new position supervising the assembly of timber frames on an understanding that he will continue his studies. David cannot claim deductions for his study expenses while employed as a salesperson. He can claim deductions for his study expenses while employed as a framing supervisor.

You cannot claim a deduction for a pre-vocational course such as a pre-apprenticeship in building construction.

You cannot claim a deduction for the initial cost of obtaining your state regulatory body work permits or certificates. These include 'cards' required to work on building sites, occupational health and safety certificates or other regulatory permits.

You can claim a deduction for any renewal fees for regulatory permits, certificates, or 'cards' as discussed above. You claim these at item D5.

## Tools and equipment

You can claim an immediate deduction for tools or equipment that you use for your work and the cost does not exceed \$300.

If they cost more than \$300, you can claim a deduction for only the decline in value. The publication [Guide to depreciating assets](#) can help you with calculating the decline in value.

## Union fees

You can claim a deduction for union fees. However, you cannot claim a deduction for worker entitlement fund contributions and other similar charges outlined in your union fee statement.

## Phone expenses

You can claim a deduction for the cost of work-related phone calls.

You can claim a deduction for your phone rental if you can show you were on call or were regularly required to phone your employer while you were away from your workplace. You will need to apportion the rental cost between your work and private usage.

## What to read / do next

For information on the records you need to keep for your work-related expenses, read [Keeping your tax records](#).

The following documents contain more information about specific types of work-related expenses:

- [Work-related car expenses](#)
- [Work-related clothing, laundry and dry-cleaning expenses](#)
- [Work-related self-education expenses](#)
- [Work-related expenses – decline in value](#)
- [Work-related expenses – publications](#)
- [Other work-related expenses](#)

If you are uncertain about how this information applies to your personal situation, phone us on 13 28 61.

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