



## Travel agents - deductions you may be able to claim

Did you know... if you are a travel agent employee there are a range of deductions you may be able to claim?

Travel expenses relating to your work are covered in the fact sheet [Travel agents – what travel expenses can I claim?](#) in more detail.

You can claim a deduction for the cost of buying, renting, repairing and cleaning certain work-related uniforms but not conventional shoes or clothing.

Home to work travel is only deductible in limited circumstances – for example, if you are engaged in itinerant work. Your home to work travel is not deductible, even if:

- you do small tasks while travelling to and from work, such as collecting mail or banking
- you travel outside normal employment hours
- you are required to be on call
- you live a long distance from your workplace, or
- there is no public transport available.

Union and professional association membership fees are deductible. However, worker entitlement fund contributions (for example, welfare fund contributions) and similar charges are generally not deductible.

Entertainment expenses are generally not deductible. This includes the cost of business lunches, and attendance at sporting events, gala or social nights, concerts or other similar functions or events. This is the case even if business matters are discussed at the occasion.

### 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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We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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