



Australian Government
Australian Taxation Office

Mining site employees - what expenses can I claim?

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Mining-site-employees---what-expenses-can-I-claim-/>
- Last modified: 28 Jun 2013
- QC 19678

Mining site employees - claiming work-related expenses

This summary outlines some of the deductions you can and cannot claim as a mining site employee.

Car expenses for vehicles under one tonne

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Mining-site-employees---what-expenses-can-I-claim-/?page=2>
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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.

Travel from the mine site security checkpoint to the parking area is part of your home to work travel.

You **can** claim deductions for your car expenses from home to work if you had to 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 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 one tonne and over and other travel expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Mining-site-employees---what-expenses-can-I-claim-/?page=3>
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If you are eligible to claim car expenses and your vehicle has a load capacity of one tonne or more, you **cannot** use the above four methods to calculate your deductions for car expenses. You can claim only your actual expenses.

You **cannot** claim your travel expenses for travelling between your home and the place of departure as nominated by your employer under fly-in/fly-out arrangements.

You **cannot** claim your relocation expenses for moving to a location near a new place of employment.

Clothing

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Mining-site-employees---what-expenses-can-I-claim-/?page=4>
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You **cannot** claim a deduction for the cost of conventional clothing such as jeans and work shirts.

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

Self-education expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Mining-site-employees---what-expenses-can-I-claim-/?page=5>
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You **can** claim your education expenses at university or TAFE if they relate to your current work and are not reimbursed.

Example

Doug is studying mining engineering while working as a clerk for a mining company. He is offered a mining cadetship on an understanding that he will continue his studies. Doug **cannot** claim his study expenses while employed as a clerk; he **can** claim his study expenses while employed as a cadet.

You **cannot** claim a deduction for a pre-vocational course such as a Certificate II in Coal Mining.

Machinery operating licences or tickets

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Mining-site-employees---what-expenses-can-I-claim-/?page=6>
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You **cannot** claim a deduction for obtaining your first machinery licence or ticket.

You **can** claim a deduction for any renewal fees for your machinery licence or ticket that is required for your current occupation.

Tools and equipment

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Mining-site-employees---what-expenses-can-I-claim-/?page=7>
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You **can** claim an immediate deduction for tools or equipment which you use for your work and the cost does not exceed \$300. If they cost more than \$300, you **can** claim **only** a deduction for the decline in value. The [Guide to depreciating assets](#) can help you with calculating the decline in value.

Union fees

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Mining-site-employees---what-expenses-can-I-claim-/?page=8>
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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

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Mining-site-employees---what-expenses-can-I-claim-/?page=9>
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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.



Find out more

General guides:

- [Guide to claiming deductions](#)
- [Keeping your tax records](#).

More information about specific types of work-related expenses:

- [Work-related car expenses](#)
- [Work-related travel 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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