



Nurses, midwives and direct carers - claiming work-related expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Nurses,-midwives-and-direct-carers---claiming-work-related-expenses/>
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Nurses, midwives and direct carers - claiming work-related expenses

If you are employed in the nursing industry, you may be entitled to claim a tax deduction for certain work-related expenses, including:

- car
- travel
- uniform, occupation specific or protective clothing, laundry and dry-cleaning
- self-education
- other – such as phone, tools and equipment and overtime meals.

There may be other deductions you can claim that are not included here.



Find out more

[Deductions you can claim](#)



When you sign your tax return, you are declaring that everything you have told us is true and you can support your claims with written evidence.

You are responsible for providing proof of your expenses, even if you use a registered tax agent.

Income

Individual tax return instructions questions 1–12 and Individual tax return instructions supplement questions 13–24 deal with income. You may need to include allowances, reimbursements, reportable fringe benefits and reportable employer superannuation contributions on your tax return.

Allowances

Nurses commonly get the following allowances:

- motor vehicle (based on a cents-per-kilometre basis)
- stocking
- telephone
- district
- travelling
- shift
- uniform and maintenance
- living out
- on-call.

If any allowance is shown as a separate amount on your payment summary, include it as income at item 2 on your tax return.

You cannot automatically claim a deduction just because you received an allowance.

Reimbursements

You cannot claim a deduction for expenses you incur if those expenses are reimbursed to you by your employer – you do not include a reimbursement on your tax return.

Reportable fringe benefits

Your employer is required to report the total grossed-up amount of certain fringe benefits exceeding \$2,000 (a grossed-up taxable value of \$3,738) provided to you or your relatives on your payment summary.

You do not include this amount in your total income or loss amount and you do not pay income tax or Medicare levy on it. However, the total will be used in determining whether certain surcharges apply to you, whether you can claim certain deductions, and to establish whether you are eligible for certain tax offsets and other government benefits.



Find out more

- [IT1 Total reportable fringe benefits amounts](#)
- [Reportable fringe benefits – facts for employees.](#)

Reportable employer superannuation contributions

Your employer is required to report the amount of reportable employer superannuation contributions on your payment summary.

If your payment summary shows an amount at 'reportable employer superannuation contributions' and you do not salary sacrifice amounts to superannuation, then you should ask your employer to confirm that the amount of reportable employer superannuation contribution on your payment summary does not include compulsory contributions such as super guarantee or award contributions.

We will not include reportable employer superannuation contributions in your income and you will not pay income tax or Medicare levy on it. However, we use reportable employer superannuation contributions to determine your eligibility for some tax offsets, the government super cocontribution and other government benefits and whether the Medicare levy surcharges applies to you.



Find out more

- [IT2 Reportable employer superannuation contributions](#)
- [Reportable fringe benefits – facts for employees](#)

Work-related deductions

You can claim deductions for the work-related expenses you incurred while doing your job. Remember:

- If you are claiming a deduction for a work-related expense for which you received an allowance, then include the amount of the allowance at item **2** on your tax return.
- If you incur an expense for both work and private purposes, you can claim a deduction only for the work-related portion of your expense.
- If your work-related expense includes an amount of goods and services tax (GST), the GST is part of the total expense and is therefore part of your deduction.



Find out more

[Basic rules for claiming deductions](#)

Car expenses

There are four ways to work out your car expenses. [Calculating your deduction](#) explains the methods and tells you what records you need to prove your claim.

Include the work-related cost of using taxis, short-term car hire, parking fees and tolls at item **D2** on your tax return, see [Travel expenses](#).

Include the cost of travel for self-education at item **D4** on your tax return, see [Self-education expenses](#).

Remember, if your employer reimbursed your car expenses calculated by reference to the distance travelled by the car, include the amount you received at item **2** on your tax return, even if you cannot claim a deduction for these expenses.

When you can claim car expenses

You **can** claim a deduction for the cost of using your car for work-related travel if:

- you travel directly between two separate workplaces because you have two different employers (for example, you have a second job)
- you travel for work-related purposes from your normal workplace to an alternative workplace and back to your normal workplace or directly home (for example, if you need to go to another hospital for a meeting)
- you travel between two workplaces or between a workplace and a place of business (for example, between two hospitals).

You **can** claim a deduction for the cost of using your car to travel between home and work if:

- you have to carry bulky tools or equipment that you use for work and there is no secure area for storing your tools or equipment at work
- your home is considered a base of employment and you either commence work at home and travel directly to another base of employment to continue working, or travel from another base of employment to home to continue working, or
- you travel from your home to an alternative workplace for work activities and then to your normal workplace or directly home.

When you cannot claim car expenses

You **cannot** claim a deduction for the cost of travelling to another hospital or other workplace for a social function.

You **cannot** claim a deduction for the cost of using your car to travel between your home and work:

- if the travel is a normal trip between your home and your workplace; it is a private expense even if you do small tasks on your way to or from work such as picking up mail for the hospital, or
- just because you do shift work, you are on call or there is no public transport available.



Work it out

[Work-related car expenses calculator](#).



Find out more

[Travel between home and work and between workplaces](#)

Motor vehicle provided by your employer or any other person

You **cannot** claim a deduction for car expenses if your employer or any other person provides a car for you and you do not pay for any of the running costs.

You **cannot** claim a deduction for any expenses you incur for the direct operation of a car that your employer provides and that you or your relative use privately at any time, even

You **cannot** claim a deduction for any expenses you incur for the direct operation of a car that your employer provides and that you or your relatives use privately at any time, even if the expenses are work related. Such expenses form part of the valuation of the car for fringe benefits tax purposes.

Travel expenses

Claim the work-related cost of using vehicles other than cars as well as parking fees and tolls at item **D2**.

You also claim work-related costs associated with taxis or short-term car hire at this item.

You cannot claim costs met by your employer or costs that are reimbursed, see [Reimbursements](#).

Include the cost of travel for self-education at item **D4** on your tax return, see [Self-education expenses](#).

It is important to note:

- If you travel in the course of your work and take a relative with you, you can claim a deduction only for your own expenses.
- If you are claiming travel expenses and you receive a travel allowance from your employer, you must show the allowance at item **2** on your tax return. For more information, see [Taxation Determination TD 2012/17](#) <<http://law.ato.gov.au/atoLaw/view.htm?docid=TXD/TD201217/NAT/ATO/00001>> – *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2012–13 income year?* A new determination is issued each income year. This determination should be read together with [Taxation Ruling TR 2004/6](#) <<http://law.ato.gov.au/atoLaw/view.htm?docid=TXR/TR20046/NAT/ATO/00001>> – *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses*.
- You cannot claim the cost of meals incurred during a normal working day that does not involve an overnight stay, even if you receive a travel allowance.



Find out more

[Other travel expenses](#) outlines the rules relating to travel expenses and what evidence you need to be able to claim these expenses.

Clothing expenses

Claim work-related clothing expenses at item **D3** on your tax return.

You cannot claim a deduction for the cost of purchasing or cleaning a plain uniform or conventional clothing worn at work, even if your employer tells you to wear them, as it is a private expense. This includes expenditure by employee nurses on:

- clothing worn for medical reasons (for example, support stockings)
- conventional clothing that is damaged at work, and
- everyday footwear (for example, dress, casual or running shoes). You can claim a deduction for the cost of special non-slip nursing shoes.

If you received an allowance from your employer for clothing, uniforms, laundry or dry-cleaning, show the amount at item **2** on your tax return. You cannot automatically claim a deduction just because you received a clothing, uniform, laundry or dry-cleaning allowance from your employer.

You cannot claim costs met by your employer or costs that are reimbursed, see [Reimbursements](#).

You can claim a deduction for the cost of buying, hiring, repairing and cleaning certain work-related uniforms, occupation-specific clothing or protective clothing.

Compulsory uniforms

A compulsory uniform is a set of clothing that, worn together, identifies you as an employee of an organisation having a strictly enforced policy that makes it compulsory for you to wear the uniform while at work.

You may be able to claim a deduction for shoes, socks and stockings if they are an essential part of a distinctive compulsory uniform, the characteristics of which – colour, style, type – are specified in your employer's uniform policy. Wearing of the uniform must be consistently enforced. If your employer requires you to wear a distinctive uniform but does not consistently enforce the wearing of the uniform, the design of the uniform must be registered before you can claim a deduction, see [Non-compulsory uniforms or corporate wardrobe](#).

Single items of compulsory clothing

You may be able to claim for a single item of distinctive clothing, such as a jumper or tie, if it is compulsory for you to wear it at work. Generally, clothing is distinctive if it has the employer's logo permanently attached and the clothing is not available to the general public.

Non-compulsory uniforms or corporate wardrobe

If your employer requires or encourages you to wear a distinctive uniform or corporate wardrobe but does not consistently enforce the wearing of it, you can claim a deduction for the cost of the clothing only if the design of the clothing is registered. If you wear a non-compulsory uniform or corporate wardrobe, you cannot claim for stockings, socks or shoes as these items cannot be registered as part of a non-compulsory uniform. Your employer can tell you if your non-compulsory uniform or corporate wardrobe is registered.

Occupation-specific clothing

You can claim a deduction for the cost of occupation-specific clothing. This is clothing that is specific to your occupation, is not everyday in nature and would allow the public to easily recognise you as a nurse.

No deduction is allowable under the category of occupation-specific clothing unless your uniform is one normally worn by nurses. However, you may be able to claim a deduction under other categories, see [Non-compulsory uniforms or corporate wardrobe](#) to find out if your uniform qualifies for a deduction.

Protective clothing

You can claim a deduction for the cost of buying, hiring, replacing or maintaining protective clothing. Protective clothing is clothing that you wear to protect yourself from the risk of illness or injury posed by your income-earning activities or the environment in which you are required to carry them out, for example, non-slip nursing shoes. You can also claim a deduction for the cost of clothing that you use at work to protect your ordinary clothes from soiling or damage, for example, laboratory coats and aprons.



Find out more

[Taxation Ruling TR 2003/16 – Income tax: deductibility of protective items](#) <<http://law.ato.gov.au/atoLaw/view.htm?docid=TXR/TR200316/NAT/ATO/00001>>

Laundry and dry-cleaning

You can claim a deduction for the cost of laundering and dry-cleaning work clothes that are eligible according to the relevant category described on this page (compulsory uniforms).

You can claim a deduction for the cost of laundering and dry cleaning work clothes that are eligible according to the relevant category described on this page (compulsory uniforms, single items of compulsory clothing, non-compulsory uniforms or corporate wardrobe, and protective clothing). For example, you can claim a deduction for cleaning a uniform that your employer provides and that you must wear at work.

You can claim laundry expenses for washing, drying or ironing such work clothes, including laundromat expenses. If your claim for laundry expenses is \$150 or less, you do not need written evidence; you may use a reasonable basis to work out your claim.

If you claim a deduction for laundry expenses that is more than \$150 and your total claim for work-related expenses (other than car, meal allowance, award transport allowance and travel allowance expenses) exceeds \$300, you need written evidence for the total claim. You can claim the cost of dry-cleaning work clothes if you have kept written evidence to substantiate your claim. You do not need written evidence if your total claim for work-related expenses is \$300 or less.



Work it out

[Work-related uniform expenses calculator](#)



Find out more

[Clothing, laundry and dry-cleaning expenses](#)

Self-education expenses

Self-education expenses are expenses related to a prescribed course of education provided by a school, college, university or other place of education. The course must be undertaken to gain a formal qualification for use in carrying on a profession, business or trade or in the course of employment.

Claim self-education expenses at item **D4** on your tax return.

The costs you incur in attending seminars, conferences, education workshops or training courses that are sufficiently connected to your work activities are claimed at item **D5**, see [Other expenses](#).

When are you eligible?

You are eligible to claim your self-education expenses as a work-related deduction if you can show that the study has a sufficient connection to your current employment; that is, the study:

- maintains or improves the specific skills or knowledge you require in your current employment, or
- results in, or is likely to result in, an increase in your income from your employment.

Example 1

Ahmed is a trainee nurse undertaking his Bachelor of Nursing as part of his traineeship.

Ahmed is eligible to claim a deduction for his study expenses because his study is improving his nursing skills and is clearly relevant to his employment.

Example 2

Carmel is a registered nurse working in a rural hospital and currently studying to specialise in paediatrics.

Carmel is eligible to claim her self-education expenses for this course because her studies will maintain and improve the skills and knowledge she needs to perform her current duties (which include caring for children).

Example 3

Kenny is employed as a carer. He is studying a Bachelor of Nursing so he can become a registered or qualified nurse. Kenny's employer asks him to use the skills and knowledge he gained from his study in his job as a carer by dispensing medication once he has his medication administration endorsement.

Kenny is eligible to claim a deduction for a reasonable proportion of his study expenses insofar as they relate to his attaining his medication administration endorsement as his studies increase or improve the skills he needs to do his current work.

Example 4

John is a registered nurse working in a hospital and currently studying to specialise in intensive care nursing. The demand for specialists is high and John can expect to pick up a specialist role shortly after completing his studies.

John is eligible to claim self-education expenses because his study will upgrade his qualifications and is likely to lead to increased income.

When are you ineligible?

You are not eligible to claim a tax deduction for your self-education expenses if:

- you are not earning income relevant to the type of study you are undertaking
- you were only working casually to support yourself whilst studying and cannot show the subject or subjects are relevant to the duties you currently perform
- the only income you received was from youth allowance, Austudy, ABSTUDY or similar payments providing financial assistance.

It is not sufficient to show that a course:

- might be generally related to your current employment, or
- enables you to get new employment.

Example 5

Ling is a registered nurse working in an aged care facility while studying to become a specialist nurse in midwifery. The study will primarily provide skills for a new position,

which means she will have to seek new employment.

Ling is not eligible and can't claim her self-education expenses because her specialised study has only limited use in her current work and therefore lacks sufficient connection to the duties performed.

Example 6

Claire is a personal carer working in a nursing home. Her duties include giving personal care to residents, assisting with daily living activities and reporting to a registered nurse about the patients. She does not take temperatures, blood pressure or administer medications. Claire decides to complete a Bachelor of Nursing to become employed as a registered nurse, which will involve different duties.

Claire is not eligible to claim a deduction for her self-education expenses because the course is not relevant to her duties.

Example 7

Tommy is a part time nursing student who was supporting himself by driving taxis. Having completed sufficient modules to be able to work as an enrolled nurse Tommy applies for a job as an enrolled nurse and is successful.

Tommy is not eligible to claim the nursing study expenses he incurred while earning income as a taxi driver. This includes course fees he paid before he started working as a nurse, even if the fees covered modules that he has not yet completed. However, now he is working as an enrolled nurse, Tommy is eligible to claim his nursing self-education expenses incurred after he commenced working as an enrolled nurse.

Example 8

Duong is employed on a casual basis as a carer through a nursing agency to support himself whilst studying for a Bachelor of Nursing. Once he has his degree, Duong will be able to work as a registered nurse.

Duong is not eligible to claim his study expenses as a tax deduction because he was working to support his study rather than studying to increase his skills, knowledge or income from his work activities as a casual carer.

Example 9

Michelle starts a full time Diploma of Nursing through her local TAFE. As she has two young children, she applies for and receives Austudy payment from Centrelink rather than finding employment to support herself while studying.

Michelle is not eligible to claim a deduction for her self-education expenses as she received Austudy payments to support her while studying and the study was not connected to any work duties.

What can you claim?


If you are eligible to claim a deduction for your self-education expenses, use the following information to work out what you can and cannot claim.

You can claim:

- expenses such as course fees, textbooks, stationery, photocopying and student union fees
- the cost of meals if, as a result of your self-education, you had to sleep away from your home for one or more nights
- home office expenses
- expenses for travelling from your home to your place of education and back
- expenses for travelling from your workplace to your place of education and back
- expenses for travelling the first leg of each trip from your
 - home to your place of education and then to your workplace, or
 - workplace to your place of education and then home
- the decline in value (depreciation) of your computer apportioned depending on private use and use for self-education. The effective life of a laptop is three years, and four years for a desktop.

You cannot claim:

- the repayments you made on loans you have with the
 - Student Financial Supplement Scheme (SFSS)
 - Higher Education Loan Program (HELP), and
- the cost of meals, except where described above.

 You cannot claim costs met by your employer or costs that are reimbursed, see [Reimbursements](#).

In certain circumstances you may have to reduce your deduction for self-education expenses by \$250. However, you may have other types of expenses (some of which are not deductible) that can be offset against the \$250 before you have to reduce the amount you can claim.

 **Find out more**

[Self-education expenses](#)

**Work it out**

- [Self-education expenses calculator](#).
- Use our [Decline in value calculator](#) to obtain an estimate of the deduction you can claim for depreciated items such as computers.

Other expenses

Did you have any other expenses relating to your work as an employee?

Here is a list of other expenses commonly incurred by nurses. You cannot claim costs met by your employer or costs that are reimbursed, see [Reimbursements](#).

**Find out more**

- [Home office expenses](#)
- [Tools, equipment and other assets](#)
- [Other deductions](#)

Agency commissions and agency fees

You can claim a deduction for commission payments made to a nursing agency.

You cannot claim a deduction for upfront fees, joining fees or search fees paid to a nursing agency.

Annual practising certificate fees

You can claim a deduction for the cost of renewing your annual practising certificate.

Answering machines, mobile phones, pagers and other telecommunications equipment

For information about claiming deductions for the decline in value of answering machines, mobile phones, pagers and other telecommunications equipment, see [Capital allowances](#).

Capital allowances

You can claim a deduction, called a capital allowance, for the decline in value of equipment used for work. If the equipment is also used for private purposes, you cannot claim a deduction for that part of the decline in value.

You cannot claim a deduction if the equipment is supplied by your employer or any other person.

Generally, the amount of your deduction depends on the effective life of the equipment.

Equipment for which you may be able to claim capital allowance includes:

- calculators and electronic organisers
- computers and computer software
- answering machines, telephones, facsimile machines, mobile phones, pagers and other telecommunications equipment
- a professional library
- tools and equipment, and
- dedicated stopwatches and fob watches (but not ordinary wristwatches).

Equipment costing \$300 or less

If you purchased equipment costing \$300 or less and you use it mainly for work, you can claim an immediate deduction for the work-related portion of the cost.

You cannot claim an immediate deduction if:

- the equipment is part of a set that you buy in the same income year and the total cost of the set is more than \$300 (the set rule), or
- the equipment is one of a number of identical or substantially identical items you buy in an income year and the total cost of the items is more than \$300 (the multiples rule).

Low-value pool

There is also an option to pool equipment costing less than \$1,000 and equipment written down to less than \$1,000 under the diminishing value method. A deduction for the decline in value of equipment in such a low-value pool is worked out by a single calculation using set rates.

Equipment for which you may be able to claim capital allowance includes:

- calculators and electronic organisers
- computers and computer software
- answering machines, telephones, facsimile machines, mobile phones, pagers and other telecommunications equipment
- a professional library
- tools and equipment, and
- dedicated stopwatches and fob watches (but not ordinary wristwatches).

**Find out more**

- [Tools, equipment and other assets](#)
- [Low value pool deduction](#)

Child care

You cannot claim a deduction for child care expenses. These are private expenses even if you need to pay for child care to go to work.

Calculators and electronic organisers

For information about claiming deductions for the decline in value of calculators and electronic organisers, see [Capital allowances](#).

Computers and software

For information about claiming deductions for the decline in value of computers and software, see [Capital allowances](#).

Drivers licence

You cannot claim a deduction for the cost of getting or renewing your drivers licence as it is a private expense.

Fines

You cannot claim a deduction for fines imposed under a law of the Commonwealth, a state, a territory, a foreign country or by a court, for example, a fine you received if you were caught speeding when driving between jobs.

First aid courses

You can claim a deduction for the cost of first aid training courses if you, as a designated first aid person, are required to undertake first aid training to assist in emergency work situations.

Fob watch

For information about claiming deductions for the decline in value of a fob watch, see [Capital allowances](#).

Glasses and contact lenses

You cannot claim a deduction for the cost of buying prescription glasses or contact lenses as it is a private expense relating to a personal medical condition.

Grooming including hairdressing, cosmetics, hair and skin care products

You cannot claim a deduction for these items as they are private expenses.

Home office

You may be entitled to claim deductions for home office expenses:

- [Running costs](#) may be deductible.
- [Occupancy expenses](#) are generally not deductible for an employee.
- You must keep [records](#).



Find out more

[Home office expenses](#)

Interest costs

You can claim the cost of interest on money borrowed to purchase work-related equipment. If the equipment was also used for private purposes, you cannot claim a deduction for that part of the interest.

Meals

You cannot claim a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense. For information about claiming deductions for the cost of meals eaten during overtime, see [Overtime meals](#).

Newspapers

You cannot claim a deduction for the cost of newspapers as it is a private expense.

Overtime meals

You may be able to claim a deduction for overtime meal expenses you incurred if you received an overtime meal allowance from your employer which was paid under an industrial law, award or agreement.

You can only claim for overtime meal expenses incurred on those occasions when you worked overtime and you received an overtime meal allowance for that overtime. Amounts received as overtime meal allowance must be included as income at item **2** on your tax return.

If you have received an award overtime meal allowance not shown on a payment summary, you may choose not to include the allowance as income at item **2** on your tax return and not claim a deduction, as long as the allowance does not exceed the Commissioner's reasonable allowance amounts and you have fully expended it.

An amount for overtime meals that has been folded in as part of your normal salary and wage income is not considered to be an overtime meal allowance.



Find out more

To claim a deduction, you will need written evidence if your claim per meal is more than the rate stated in [Taxation Determination TD 2012/17](#) [- Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2012-13 income year?](http://law.ato.gov.au/atolaw/view.htm?DocID=TXD/TD201217/NAT/ATO/00001) This determination should be read together with [Taxation Ruling TR 2004/6](#) [- Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses](http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR20046/NAT/ATO/00001).

Professional library

For information about claiming deductions for the decline in value of a professional library, see [Capital allowances](#).

Removal and relocation

You cannot claim a deduction for the cost involved in taking up a transfer in an existing employment or taking up new employment with a different employer.

Seminars, conferences and training courses

You can claim a deduction for the cost of attending seminars, conferences and training courses that are sufficiently connected to your work activities.

Stationery

You can claim a deduction for the cost of street directories, logbooks, diaries, pens and other stationery to the extent that you use them for work.

Technical or professional publications

You can claim a deduction for the cost of journals, periodicals and magazines that have a content specifically related to your employment as a nurse.

Telephone calls, telephone rental and connection costs

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

You can claim a deduction for your telephone rental if you can show that you are on call or are regularly required to telephone your employer while you are away from your workplace. If you also use your telephone for private purposes, you must apportion the cost of telephone rental between work-related and private use. You need to keep a diary of your work calls over a 4 week period to enable you to establish the business use percentage of your phone alternatively you can identify the work-related calls from an itemised account.

You cannot claim a deduction for the cost of connecting a telephone, mobile phone, pager or any other telecommunications equipment as it is a capital expense.

You cannot claim a deduction for the cost of an unlisted telephone number (silent number) as it is a private expense.

Tools and equipment

For information about claiming deductions for the decline in value of tools and equipment used for work, see [Capital allowances](#).

Repairs

You can claim a deduction for the cost of repairing tools and equipment for work. If the tools or equipment were also used for private purposes, you cannot claim a deduction for that part of the repair cost.

Union and professional association fees

You can claim a deduction for these fees. If the amount you paid is shown on your payment summary, you can use it to prove your claim. You can claim a deduction for a levy paid in certain circumstances – for example, to protect the interests of members and their jobs.

You cannot claim a deduction for:

- joining fees, or
- levies or other amounts you paid to assist families of employees suffering financial difficulties as a result of employees being on strike or having been laid off.

Watches

You cannot claim a deduction for the cost of buying or replacing an ordinary wristwatch as it is a private expense.

For information about claiming deductions for the decline in value of fob watches or stopwatches, see [Capital allowances](#).

How self-assessment affects you

Self-assessment means the ATO uses the information you give on your tax return and any related schedules and forms to work out your refund or tax liability. We do not take any responsibility for checking the accuracy of the details you provide, although our system automatically checks the arithmetic.

Although we do not check the accuracy of your tax return at the time of processing, at a later date we may examine the details more thoroughly by reviewing specific parts, or by conducting an audit of your tax affairs. We also have a number of audit programs that are designed to continually check for missing, inaccurate or incomplete information.

What are your responsibilities?

It is your responsibility to lodge a tax return that is signed, complete and correct. Even if someone else, including a tax agent, helps you to prepare your tax return and any related schedules, you are still legally responsible for the accuracy of your information.

What if you lodge an incorrect tax return?

If you become aware that your tax return is incorrect, you must contact us straight away.

Initiatives to complement self-assessment

There are a number of systems and entitlements that complement self-assessment, including:

- the private ruling system (see below)
- the amendment system (if you find you have left something out of your tax return)
- your entitlement to interest on early payment or over-payment of a tax debt.

For further information, see [Self-assessment and the taxpayer](#).

Do you need to ask for a private ruling?

If you are uncertain about how a tax law applies to your personal tax affairs, you can ask for a private ruling. To do this, complete a [Private ruling application form \(not for tax professionals\)](#) (NAT 13742), or contact us.

Lodge your tax return by the due date, even if you are waiting for the response to your application. You may need to request an amendment to your tax return once you have

Lodge your tax return by the due date, even if you are waiting for the response to your application. You may need to request an amendment to your tax return once you have received the private ruling.

We publish all private rulings on www.ato.gov.au/rba. We edit the text to remove all information that could identify you



Find out more

- [Deductions you can claim](#)
- [Guide to depreciating assets 2013](#)
- [Law Administration Practice Statement PS LA 2001/6 – Home office expenses: diaries of use and calculation of home office expenses <http://law.ato.gov.au/atolaw/view.htm?docid=PSR/PS20016/NAT/ATO/00001>](#)
- [Taxation Determination TD 2012/17 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2012-13 income year? <http://law.ato.gov.au/atolaw/view.htm?rank=find&criteria=AND~TD~basic~exact::AND~2012%2F17~basic~exact&target=FA&stMe=java&sdocid=TXD/TD201217/NAT/ATO/00001&recStart=1&PIT=99991231235958&Archived=false&recnum=2&tot=2&pn=ALL::ALL>](#)
- [Taxation Ruling TR 93/30 – Income tax: deductions for home office expenses <http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9330/NAT/ATO/00001>](#)
- [Taxation Ruling TR 95/15 – Income tax: nursing industry employees – allowances, reimbursements and work-related deductions <http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9515/NAT/ATO/00001>](#)
- [Taxation Ruling TR 2003/16 – Income tax: deductibility of protective items <http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR200316/NAT/ATO/00001>](#)
- [Taxation Ruling TR 2004/6 – Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses <http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR20046/NAT/ATO/00001>](#)
- [Taxpayers' charter – what you need to know](#)

Our commitment to you

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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