



**Australian Government**  
**Australian Taxation Office**

## Police - claiming work-related expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Police---claiming-work-related-expenses/>
- Last modified: 02 Jan 2014
- QC 20810

## Police – claiming work-related expenses

As a police officer, 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.

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 that you have or you can get the written evidence you need to prove your claims.

You are responsible for this proof 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. This section of the guide tells you how to include allowances, reimbursements, reportable fringe benefits and reportable employer superannuation contributions on your tax return.

## Allowances

---

Police officers commonly get the following allowances:

- at-sea
- bandsmen
- boot; uniform and boot; or uniform, footwear and maintenance
- bush patrol
- camp
- detective
- excess fares and travelling
- incidental expenses
- motor vehicle (based on a cents-per-kilometre basis)
- meal
- travel expense.

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

---

If your employer or any other person reimburses you for expenses you have actually incurred, the payment is called a reimbursement. Generally, you do not include a reimbursement as part of your income, so you cannot claim the expense as a deduction.

However, if you receive a reimbursement for car expenses (worked out by reference to the distance travelled by the car) or an allowance for car expenses, you must show the amount of the reimbursement or allowance as income at item **2** on your tax return.

You may be able to claim car expenses in these circumstances. For guidance on the rules relating to deductions for car expenses, see [Car expenses](#).

## 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 whether you are eligible for certain tax offsets and other government benefits. S.



### 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 to establish whether the Medicare levy surcharge 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

[Claiming deductions](#)

## Car expenses

There are four ways to work out your car expenses. You can choose to use the one that gives you the greatest benefit.

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](#).

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

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.



### Find out more

[Calculating your deduction](#)



### Work it out

[Work related car expenses calculator](#)

## 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, when you travel to the scene of a crime)
- you travel between two workplaces or between a workplace and a place of business (for example, between two police stations).

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 (for example, scuba diving gear for water police) 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 (for example, if you have to attend a conference at police headquarters before going to

work at your normal suburban police station).

---

### Example 1

Jose must undertake his bi-annual weapons training. To do this, he must collect his weapon from the police station, travel to the range and then return the weapon to the police station. A fleet car is not available, so Jose uses his own vehicle to attend the training.

Jose can claim a deduction for the car expenses he incurs in attending the training.

---

### Example 2

Helen is a constable stationed in a suburban police station and has approved secondary employment. On Friday nights, she travels directly from the police station to her other employment.

Helen can claim a deduction for the car expenses she incurs travelling between the police station and her other workplace.

---

### Example 3

Ian must attend training at the academy. A fleet vehicle is not available so he is asked to use his own vehicle for which he will be reimbursed.

Ian can claim a deduction as he is travelling to a different workplace. However, Ian must report the reimbursement as assessable income on his tax return.

---

If you use your own motor vehicle and claim a deduction for a work-related car expense, and have **not** kept records we may ask how you estimated the distance travelled.

If you do not use your own vehicle regularly for work-related purposes, we recommend you record each journey in a diary or log book.



#### Find out more

For further information on the types of travel for which you can claim car expenses, see [Taxation Ruling TR 95/13](http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9513/NAT/ATO/00001) <<http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9513/NAT/ATO/00001>> *Income tax: employee police officers – allowance, reimbursements and work-related deductions*

---

## When you cannot claim car expenses

You cannot claim a tax deduction for the use of your car:

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

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

---

#### Example 4

Raj needs to do some personal shopping. He notices there are some documents he could drop into the court house, which is en route to the shops, so Raj drops the documents off on his way through.

Raj cannot claim a deduction for the car expenses he incurs as the trip was for private purposes and the dropping off of the documents was incidental.

---

#### Example 5

Sean must attend a meeting in the city. A police fleet vehicle is available but Sean chooses to use his own car for personal convenience.

Sean cannot claim a deduction because he has chosen to use his own car for reasons of personal convenience.

---

### 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.

Police services across Australia routinely provide fleet vehicles to officers to use while on duty. If you choose to use your own car rather than a fleet vehicle, you will not be entitled to a deduction for the car expense you incur where the expense is considered to be a private expense.

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) <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) <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 police officers on:

- normal suits, shirts, skirts and trousers worn by plain-clothes police
- sports clothes (for example, tracksuits, shorts, T-shirts) and running or sports shoes
- clothing worn for medical reasons (for example, support stockings)
- conventional clothing that is damaged at work
- everyday footwear (for example, dress or casual 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 may be able to claim a deduction for the cost of conventional clothing you wore when working as an undercover police officer. The clothing must be directly related to your income-earning activities as a police officer (for example, clothing worn to pose as a criminal).

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 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.

### 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, safety coloured vests, body armour or gloves. 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, overalls.



#### Find out more

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

### 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, 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.



### Find out more

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



### Work it out

[Work related uniform expenses calculator.](#)

## Self-education expenses

---

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](#).

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. You can claim a deduction for the cost of self-education if there is a direct connection between your self-education and your work activities at the time the expense was incurred.

Self-education expenses are not deductible if your study is designed to get you:

- a job
- a new job, or
- income from a new income-earning activity.

Self-education expenses can include textbooks, stationery, student union fees, course fees, certain travel expenses and the decline in value of equipment, see [Capital allowances](#), to the extent they are used for self-education purposes.

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](#)

## Other expenses

---

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

**Find out more**

[Other deductions](#)

### Ammunition

Police officers are issued with ammunition in the normal course of duty. You can claim a deduction for the cost of additional ammunition used for work-related or training activities.

### 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](#).

### Briefcases

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

### Bulletproof jackets and vests or body armour

You can claim a deduction for the cost of these items.

### Calculators and electronic organisers

For information about claiming deductions for the decline in value of calculators and electronic organisers, see Capital allowances below.

## 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 a capital allowance includes:

- briefcases
- calculators and electronic organisers
- computers and computer software
- equestrian equipment
- guns and related equipment
- a professional library
- telephones, answering machines, facsimile machines, mobile phones, pagers and other telecommunications equipment
- tools and equipment.

## 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.

Make your claim at item **D6** on your tax return.



**Find out more**

[Tools, equipment and other assets](#)

## 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.

## Club membership fees and club sponsorship fees

You cannot claim a deduction for club membership fees, for example, joining the local pistol club, except the Federal Police pistol clubs.

## 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.

## Entertainment

You cannot claim a deduction for entertainment expenses, for example, food, drink or recreation.

## Equestrian-related equipment

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

## 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.

## Fitness expenses

You can claim a deduction for the cost of fitness expenses only if you are required to maintain a very high level of physical fitness because you are a police officer involved in strenuous physical activities on a regular basis. Members of special emergency squads, diving squads, police academy physical training instructors, and police officers who work regularly with police dogs and train them may be able to claim fitness expenses.

Fitness expenses may include gymnasium membership and the cost of travelling directly from work to engage in a fitness activity. You cannot claim sports clothing of a conventional nature as fitness expenses.

For information about claiming deductions for the decline in value of sporting equipment used in fitness activities, see [Capital allowances](#).

### Gauntlets, holsters, handgrips, handcuffs, holders, pouches, utility belts and other equipment

These items are normally supplied and replaced by the police department. You can claim a deduction for the cost of additional or more sophisticated equipment used for work-related activities.

### 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. You may claim the cost of protective sunglasses if you are required to work outdoors and as a result are exposed to risk of eye damage from sunlight, see [Sunglasses, sunhats and sunscreens](#).

### Grooming including hairdressing, cosmetics, hair and skin care products

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

### Guns and related equipment

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

### Home office expenses

#### Private study

You can claim a deduction for the additional running expenses of an office or a study at home that you use for income-producing activities. Running expenses include decline in value of home office equipment, the costs of repairs to your home office furniture and fittings, and heating, cooling, lighting and cleaning expenses. You cannot claim occupancy expenses (for example, rent, rates, mortgage interest and house insurance premiums) unless you are carrying on a business. If your only income is paid to you as an employee, you are not considered to be carrying on a business.

Diary records noting the time the home office was used for work are acceptable evidence of a connection between the use of a home office and your work. You will need to keep diary records during a representative four-week period. For more information on what records you should keep and the calculation of home office expenses, see [Law Administration Practice Statement PS LA 2001/6 <<http://law.ato.gov.au/atolaw/view.htm?docid=PSR/PS20016/NAT/ATO/00001>>](#) – *Home office expenses; diaries of use and calculation of home office expenses*.

#### Place of business

You can claim a deduction for part of the running and occupancy expenses of your home if you use an area of your home as a place of business. [Taxation Ruling TR 93/30 <http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9330/NAT/ATO/00001>](http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9330/NAT/ATO/00001) – *Income tax: deductions for home office expenses* has information on whether or not an area set aside has the character of a place of business.

There may also be capital gains tax implications if you sell your home and it has been used as a place of business.



### Find out more

[Home office expenses](#)



### Work it out

[Home office expenses calculator](#)

## Informant expenses

Police informant expenses are out-of-pocket expenses you pay to another person for information they provide about specific police matters you are involved in.

You may make a payment to an informant in the form of:

- cash, or
- goods, such as cigarettes or a snack including sandwiches, orange juice or a cup of tea or coffee.

Each police service has policies and procedures about making these payments. Before making a claim, you should familiarise yourself with these policies and procedures.

## Claiming a deduction for police informant expenses

Payments you make to informants are tax deductible where:

- the payments are authorised or permitted under the policies and procedures issued by your employing police service
- you can prove you paid the expense, and
- you were not entitled to claim a reimbursement for this expense from the police service.

## Proving you paid a police informant expense

You will need to prepare your own documentation (such as a diary) that must show the:

- amount of the expense

- nature of the goods or services
- date the expense was incurred
- date the record was made.

## Reporting a police informant reimbursement

You do not need to report any informant expenses that were reimbursed to you by your employer on your tax return.

## 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.

## Licences and certificates

You can claim a deduction for the cost of renewing licences and certificates that relate to your work. You cannot claim a deduction for the cost of obtaining your initial licence or certificate.

## 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. 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](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?](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](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](http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR20046/NAT/ATO/00001).

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.

### Police academy training courses

You can claim a deduction for self-education expenses incurred in attending training courses held at the police academy.

### Police dogs

You can claim a deduction for expenses you incur in maintaining and training police dogs.

### 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. For example, members of the Tactical Response Group can claim a deduction for the costs of attending special weapons and tactical operations training.

### 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.

### Sunglasses, sunhats and sunscreens

You can claim a deduction for the cost of sunglasses, sunhats and sunscreen lotions if the nature of your work requires you to work in the sun for all or part of the day and you use these items to protect yourself from the sun while at 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 police officer, for example, police handbooks.

### 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 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.

## 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.

## Copyright notice

---

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).