



Australian Government
Australian Taxation Office

Australian Defence Force members - claiming work-related expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/>
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Australian Defence Force members - claiming work-related expenses

About this guide

This guide will help you work out what common work-related expenses you can claim a tax deduction for and the conditions you must meet before you can claim your expenses.

This guide looks at:

- travel expenses, including motor vehicle expenses
- uniform, occupation-specific or protective clothing, including laundry and dry-cleaning expenses
- mess fees and related expenses
- other expenses, such as phones, computers and laptops.

There may be other deductions you can claim that are not included in this guide. For a list of helpful resources, see [More information](#).



For comprehensive information about tax deductions specifically for members of the Australian Defence Force, refer to [TR 95/17 - Income tax: employee work-related deductions of employees of the Australian Defence Force](#) <<http://law.ato.gov.au/atolaw/view.htm?Docid=TXR/TR9517/NAT/ATO/00001>>.



When you sign the declaration your tax return, you are declaring that:

- everything you have told us is true
- you can support your claims with written evidence.

You are responsible for providing proof of your expenses, even if you use a registered tax professional to prepare your tax return.

When you can make a claim

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=2>
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In most situations, you can claim deductions for work-related expenses if your claim meets the following conditions:

- you incurred the expense in doing your job
- the expense is not private (personal)
- you can show you incurred the expense by providing receipts or other written evidence.

If you are a member of the Australian Defence Force who served overseas, your pay and allowances may be exempt from tax.

You cannot claim a deduction for work-related expenses you incur when earning tax-exempt income, and you are not entitled to a zone or overseas forces tax offset for those periods of service.

You should check with your employer to find out if your service is exempt from income tax.



If you are claiming a deduction for an expense you incurred partly for work and partly for personal purposes (such as mobile phone costs) you can only claim that portion of the expense that relates to your work use.

Supporting your claims

If your total claims for work-related expenses add up to **more** than \$300 - excluding claims for car, meal allowance, award transport payment allowance and travel allowance expenses - you must keep written evidence, such as receipts. You must keep written evidence for the full amount of your claim, not just the amount over the first \$300.

If the total amount you are claiming for work-related expenses is \$300 or **less**, you do not need to keep receipts, but you must be able to show how you worked out your claims.



You need to keep written evidence of your work-related expenses for five years from the due date for lodging your tax return. If you lodge your tax return after the due date, the five years start from the date you lodged your tax return.

For depreciating assets, you must keep records for five years from the date of your last claim for decline in value (depreciation).

Allowances

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=3>
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The following allowances are commonly received by Defence Force members to recognise expenses that you may incur in doing your job. Income tax applies to these allowances and, depending on your individual circumstances, you may be able to claim a deduction for expenses, for:

- flying allowance
- language proficiency allowance
- special action forces allowance
- uniform maintenance allowance
- vehicle allowance.

The following allowances are commonly received by Defence Force members for work that may be considered special or dangerous, in recognition of holding special skills, or to compensate for working conditions. Income tax applies to these allowances but you **cannot** claim a deduction for:

- arduous conditions allowance
- clearance diving allowance
- common duties allowance
- district allowance
- diving allowance
- field allowance
- flight duties allowance
- hard-lying allowance
- isolated establishment allowance
- parachutist allowance
- post allowance
- seagoing allowance
- service allowance
- special Royal Navy allowance
- submarine escape training facility allowance
- submarine service allowance
- trainee's dependant allowance
- trainee leaders allowance
- unpredictable explosives allowance.

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



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

Daily travel expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=4>
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Any travel expenses you claim must directly relate to your work as an employee. These expenses may include:

- work-related car expenses
- expenses for motorcycles and vehicles with a carrying capacity of one tonne or more, or nine or more passengers
- actual expenses (such as petrol, oil and repair costs) if you travel in a car that is owned or leased by someone else
- public transport, including taxi fares
- bridge and road tolls
- parking fees
- short-term car hire expenses.

Generally, the cost of normal trips between home and work is a private expense that you cannot claim a tax deduction for. However, as an employee, there are certain situations where you may be able to claim deductions for travel between your home and workplace.

Transporting bulky tools and equipment

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=5>
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You can claim the cost of using your car or vehicle to travel between home and work if all of the following apply:

- you have to carry bulky tools and equipment you need to use for work
- it is essential to transport them to and from work and it is not done as a matter of convenience or personal choice
- there is no secure area for storing them at your workplace.



If the equipment is transported to and from work as a matter of convenience, the transport costs are private and you cannot claim a deduction.

Example 1: Eligible to claim a deduction

Aaron is notified of an overseas deployment. He needs to prepare his field equipment pack and calibrate ammunition and equipment for the deployment. Because of this, he is required to take home his equipment pack and return with it to the base.

The distance from the base to his home is 15 kilometres. Therefore Aaron is able to claim motor vehicle expenses for 30 kilometres because the equipment is bulky and transporting it is an essential requirement of his income-earning activities.

Example 2: Not eligible to claim a deduction

Denise is a Private in the Army. Although there is a secure area to store her pack on base, she keeps her knapsack and sleeping bag in her car in preparation for field exercises. While the field exercises are not regularly scheduled, she chooses to transport her pack to and from work every day.

Because Denise chooses not to use the secure storage area at her work, she cannot claim a deduction for the expenses she incurs to transport her pack between her home and work.

Travelling between workplaces

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=6>
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You may be able to claim a deduction for work-related car and travel expenses, including the cost of travel:

- directly between two separate workplaces - for example, when you have a second job
- from your normal workplace to an alternative workplace while you are still on duty, and back to your normal workplace or directly home
- from your home to an alternative workplace, and then to your normal workplace or directly home.

Example 3: Eligible to claim a deduction

Amelia travels from her normal Army base to corps headquarters to attend her annual medical check-up and fitness assessment. She then travels directly home. She uses her own transport and is not reimbursed for this travel.

As this travel is undertaken in the course of performing her duties, Amelia can claim a deduction for the cost of each journey.

Example 4: Partly eligible to claim a deduction

Mackenzie is a Petty Officer in the Navy. She is required to travel from home to present a verbal report to her commanding officer at RAN fleet base, and then return to her normal base at HMAS Penguin.


Mackenzie can claim a deduction for the cost of travelling from home to the fleet base and from the fleet base to HMAS Penguin. However, she cannot claim a deduction for the cost of travelling home from HMAS Penguin.

Extra regimental duties

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=7>
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You may be directed to perform extra duties - for example, as a member of the mess committee, coaching a sporting team, or organising a social function. If you want to claim a deduction for an expense there must be a link between the activity and deriving assessable income.

If the duties undertaken involve travelling to or from your normal workplace, including travelling after hours, then you cannot claim a deduction.

 For more information about what trips you can claim, refer to [Car and travel expenses](#).


Claiming car expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=8>
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If the motor vehicle you drive is a car, and you can claim a deduction for your work-related car expenses, there are four methods you can use to work out the amount you can claim.

The four methods are:

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

 For more information about the four methods of claiming car expenses, refer to [D1 - Work-related car expenses](#).

Cents per kilometre method

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=9>
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The cents per kilometre method is the method most commonly used by Defence Force members. If you are claiming a deduction under the cents per kilometre method, your claim is based on a set rate for each work kilometre depending on your car's engine type and capacity.

You can only claim 5,000 work kilometres per car, per year using this method, even if you travelled more - for example, if you have travelled 5,085 work kilometres, you cannot claim the extra 85 kilometres.

When working out your deduction using the cents per kilometre method, you do not need receipts or other written evidence but you must be able to show how you worked out your estimate of work kilometres. For example, by:

- keeping a diary of work-related travel
- basing your costs on a regular pattern of travel.

Example 5: Estimating your work kilometres

Raoul works at Army base A but is attached to Army base B. He travels from base A to base B, usually twice a week, for a meeting with his commanding officer. From his diary notes of appointments during the 2012 income year, Raoul calculates that he has travelled 4,825 kilometres for work-related activities.

Although he does not have an established pattern of travel, his diary notes form a reasonable basis for his calculation.



To help you work out your work-related car expenses, use our [Work related car expenses calculator](#).

Clothing, laundry and dry-cleaning expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=10>
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You may be able to claim a deduction for the costs you incur when you buy, repair or clean your work clothing. Work clothing you can claim a deduction for includes:

- compulsory uniforms
- a non-compulsory corporate uniform that your employer has registered with AusIndustry
- a single item of distinctive clothing (such as a jumper, shirt or tie with the employer's logo) if it is compulsory for you to wear the item
- protective clothing and footwear - for example, steel-capped boots.

Compulsory uniforms

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=11>
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Military service uniforms are compulsory uniforms, so you can claim a deduction for items such as:

- military white, blue or khaki shirts with rank or other embellishments
- standard matching trousers
- regulation jumpers and jackets
- official mess uniform
- hats or caps with rank or other embellishments
- service dress shoes
- service handbags and clutch bags
- socks and stockings
- camouflage shirts and trousers.

This does not include items or accessories of a conventional nature - for example, underwear, ordinary fashion shoes, hair accessories, or t-shirts.

You may be able to claim shoes, socks and stockings where these items are an integral part of a compulsory and distinctive uniform. However, these items must be included in the Defence Force uniform policy or guidelines. The policy or guidelines must stipulate the characteristics of the shoes, socks and stockings that qualify them as being distinctive and part of the compulsory uniform.

The wearing of the uniform must also be consistently enforced, with breaches of the uniform policy giving rise to disciplinary action.

You can claim a deduction for some special items that are worn with or as part of a uniform that are unconventional in nature - for example:

- the cost of a ceremonial sword used during parades
- costs for medal mounting, such as swing and court mounting.

Non-compulsory uniform

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=12>
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A work uniform is non-compulsory if your employer does not strictly enforce the wearing of this clothing at work. This usually means that you (not your employer) decide whether or not to wear the particular type of clothing.

You cannot claim a deduction for expenses for a non-compulsory work uniform unless your employer has registered the design with the AusIndustry. You will need to ask your employer if they have registered the clothing design.

If you are provided with uniforms that bear your insignia logo or unit number, but it is not compulsory to wear the uniform (such as physical training clothing), you can only claim a deduction for maintenance costs if the uniform design has been registered.

You cannot claim a deduction for the costs of shoes, short socks or stockings worn as part of a non-compulsory uniform, because items cannot be registered.

Protective clothing

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=13>
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Protective clothing and footwear protects you from the risk of illness or injury, or prevents damage to your conventional (everyday) clothes, caused by your work or work environment.

Examples of protective clothing include:

- fire-resistant clothing
- sun-protection clothing
- safety coloured vests
- rubber boots
- steel-capped boots, safety hats, safety goggles, gloves, overalls, heavy-duty shirts and trousers that are designed to protect you from risk of injury at work.

You cannot claim a deduction for the cost of items that provide you with protection from the natural environment - for example, wet-weather gear and thermal underwear. However, you can claim a deduction for items if the nature of the work creates the environmental conditions that make it necessary for you to protect your person or clothing - for example, wet-weather gear worn when using chemicals or high-pressure water hoses.

Sunglasses, sunhats and sunscreens are not considered to be items of protective clothing, but you can claim a deduction for these items if both the following apply:

- you have to work in the sun for all or part of the day
- you use these items to protect yourself from the sun while at work.

You cannot claim a deduction for the cost of protective clothing your employer provides but you can claim a deduction for the cost of additional items you purchase, such as a Navy diver's additional wetsuit not issued under a uniform code.

Conventional clothing

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=14>
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You cannot claim a deduction for the cost of conventional footwear, such as running, sports and casual shoes. The cost of this footwear is a private expense.

The only exception is for protective sports footwear worn by members who:

- must maintain a very high level of fitness, well above the Australian Defence Force general standard
- derive their income by performing a range of regular strenuous physical activity.

This could include physical training instructors and those in special combat squads.

You cannot claim a deduction for the cost of purchasing, cleaning or repairing conventional clothing you wear to work, even if your employer tells you to wear it.

This includes:

- everyday footwear, such as dress, casual or running shoes
- conventional hair accessories and earrings
- clothing you wear for medical reasons, such as support stockings
- conventional clothing that is damaged at work.

Example 6: Not eligible to claim a deduction

Austen is part of an internal protective operation that requires a certain amount of anonymity. For security reasons, Austen is required to wear his everyday (conventional) clothing when gathering intelligence for anti-terrorism activities.

Austen cannot claim a deduction for his clothing expenses as there is no direct nexus between the clothing expenditure and the activities by which he earns his income

Physical training clothing

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=15>
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The cost of sports attire (such as tracksuits, shorts, t-shirts and sports shoes) worn when participating in physical training is considered to be conventional clothing; therefore, you cannot claim a deduction for it.

If the clothing forms part of a compulsory uniform with an official monogram (such as a regimental crest), and easily identifies you as a member of the Australian Defence Force, you may be able to claim a deduction.

If the clothing is not part of the traditional compulsory uniform, it is considered to be conventional clothing and deductions will not be allowed (even though it may display your unit's logo or emblem and you are required to wear it).

Example 7: Not eligible to claim a deduction

Corey is an infantryman and is required to undertake fitness training for two hours per day, three times per week, while on duty. He buys shorts and t-shirts which display his unit's logo and conventional sports shoes. Corey's shorts and t-shirts are not part of the traditional Defence Force compulsory uniform and the design is not registered with AusIndustry.

Corey cannot claim a deduction for his shorts, t-shirts and sports shoes.



An exception applies to members of the Special Air Services Regiment. Members of this regiment are paid to maintain a very high level of fitness, which involves physical training activities both on and off the base. For security reasons, they must wear conventional clothing while undertaking physical activities off base; therefore, they can claim a deduction for the work-related portion of this expense.



To help you work out your clothing, laundry and dry-cleaning expenses, refer to our [Work related uniform expenses calculator](#).

Laundry and maintenance

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=16>
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You can claim a deduction for the cost of cleaning and maintaining clothing that meets the requirements of [deductible clothing listed](#). This applies whether the clothing is purchased by you or supplied by your employer; and includes costs such as:

- laundromat expenses
- home laundry expenses
- actual dry-cleaning costs
- shoe maintenance expenses (shoe polish).

If you did washing, drying or ironing yourself, you can use a reasonable basis to work out the amount it cost you, such as \$1 per load for work-related clothing, or 50 cents per load if other laundry items were included.

Records you must keep

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=17>
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If your claim for laundry expenses is more than \$150 and your total claim for work-related expenses is more than \$300 - not including car, meal allowance, award transport payment allowance and travel allowances expenses - the records you must keep include:

- receipts, or other written evidence of your expenses
- diary entries you make to record

- your small expenses (\$10 or less) totalling no more than \$200 that you do not have a receipt for
- expenses that you cannot get any kind of evidence for regardless of the amount - for example, a diary record of your laundromat costs.

If you are paid a uniform maintenance allowance to purchase, repair and maintain your uniform, you must include this on your tax return as income. You can claim a deduction for your expenses but you must be able to provide evidence of your claim.

Example 8: How to record your uniform maintenance allowance

Louis receives a uniform maintenance allowance of \$500. He purchases compulsory military uniform items costing \$230. The annual cost of dry-cleaning his uniform is \$195.

Louis must include \$500 as income in his tax return. He can claim a deduction of \$425 if he kept records of the purchases and dry-cleaning costs.

Computers and laptops

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=18>
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You can claim a deduction for the cost of purchasing computers or laptops that you use for work. If you use your computer or laptop for private purposes, you can only claim the portion of the costs that related to your work use.

If the computer or laptop cost **more** than \$300, you must depreciate the asset via the decline in value process. As a general rule, desktop computers are depreciated over a period of four years, and laptops can be depreciated over three years. You can claim an immediate deduction for the full cost of the item if it is \$300 or **less**.

If software is purchased as part of a computer system, the total cost of the system is depreciable.

You can claim the work-related proportion of the following:

- the decline in value (depreciation) of a computer
- any repair costs
- the interest on money borrowed to buy the computer
- internet access or internet caf expenses.

You cannot claim any deduction for decline in value (depreciation) of items used in your employment if they were provided to you by your employer.

Example 9: Claiming computer expenses

Brendan uses his computer and personal internet account at home to prepare submissions and reports.

Brendan uses his computer and the internet:

- 40% for work purposes
- 60% for private purposes.

This means Brendan can claim 40% of the depreciation of his computer and 40% of his internet costs.

Example 10: Claiming internet expenses

Emmie's internet use diary showed 40% of her internet time was for work-related activities and 60% was for private use. As her internet security provider (ISP) charge for the year was \$1,200, she can claim:

$\$1,200 \times 40\% = \480 as work-related internet use.



Keep a diary to record the amount of time you use your computer and internet for work purposes. The diary must show a representative period of at least four weeks to establish a pattern of use for the whole year.



To help you work out the deduction for these expenses, use our [Decline in value calculator](#).

Phone and other telecommunications equipment

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=19>
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You can claim a deduction for the cost of work-related phone calls you make, including calls from mobile or home phones.

You can also claim a deduction for your phone rental if you can show you were on call or you had to call your employer or clients regularly while you were away from your workplace.

If you also used your phone for private purposes, you can only claim the portion of your phone rental costs and calls that relate to your work-related use of the phone.

You may be able to identify your work-related calls individually on your itemised phone account. If you do not receive itemised accounts, you can make a reasonable estimate of your call costs based on diary records you have kept for a minimum four-week period, together with your relevant phone accounts.

Example 11: Calculating your phone expenses

Sebastian uses his mobile phone for work purposes. He is on a set plan of \$49 a month and rarely exceeds the plan cap.

Sebastian receives an itemised account from his phone provider each month by email that includes details of the individual calls he has made.

At least once a year, Sebastian prints out his account and highlights the work-related calls he made. He makes notes on his account for the first month about who he is calling for work.

Out of the 300 calls he has made in a four-week period, Sebastian works out that 240 (80%) of the calls are for work and applies that percentage to his cap amount of \$49 a month. The other two months that Sebastian reviews are consistent with this.

As Sebastian was only at work for 46 weeks of the year (10.6 months), he calculates his work-related mobile phone expense deduction as follows:

$$10.6 \text{ months} \times \$49 \times 80\% = \$415.52$$



If you complete your own income tax return, you claim your work-related phone expenses at **D5 - Other work-related expenses**.

Mess fees and related expenses

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=20>
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Compulsory mess subscriptions

You can claim a deduction for the part of your compulsory mess subscriptions that is related to work activities. You can obtain details of the amount paid for mess subscriptions from mess accounts provided by your mess committee.

You cannot claim a deduction for amounts paid for food, drink or entertainment.

Attendance at mess functions

You cannot claim a deduction for costs incurred in attending compulsory or non- compulsory mess functions. This includes functions such as dinners, dances and cocktail parties.

It is recognised that:

- many of these functions are compulsory
- behaviour at such functions may be taken into account for promotion
- members learn mess function etiquette by attending functions.

Expenses you may incur include food and drink in the mess and entertaining guests in an official or informal capacity. These expenses are considered to be private and not sufficiently related to the production of income. The cost of travelling to and from the mess is also not deductible.



If you complete your own tax return, you claim your compulsory mess subscriptions at **D5- Other work-related expenses**.

Physical training fees

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=21>
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It is recognised that Defence Force members must maintain a high standard of general physical fitness. Expenses you incur in maintaining this standard of fitness are generally private in nature so you cannot claim a deduction for these. Similarly, expenses for fitness courses or gymnasium memberships and other health-related items (such as protein shakes and supplements) are also considered to be private in nature.

However, some Defence Force members are required to maintain a very high level of fitness well above the general Australian Defence Force standard, and derive their income by performing a range of duties designed to keep them physically and mentally prepared. This could include physical training instructors and those in special combat squads.

If you can demonstrate that your job requires the maintenance of a very high level of fitness you may be able to claim a deduction. The strenuous physical activity must be an essential and regular element of your duties.

Example 12: Eligible to claim a deduction

Alex is a member of the Special Air Services Regiment. He is paid to maintain the very highest level of fitness. To maintain his fitness level, Alex's fitness regime includes weight training three times a week at a city gymnasium.

As Alex's weight training is regular and essential to his fitness program, he can claim a deduction for his gymnasium fees, transport costs and protective sport shoes.

Example 13: Not eligible to claim a deduction

Jason, an infantryman, is required to undertake fitness training for two hours per day, three times per week while on duty. He also attends his local gymnasium once a week in his own time.

However, as Jason is not required to maintain a level of fitness above the general Army standard, he cannot claim a deduction for any costs incurred in attending the gymnasium.

You can claim a deduction for expenses if you are participating in a sporting activity while you are on duty and:

- you are participating as an official Defence Force representative at inter-service or combined service competition
- you are required to participate in the activity as part of your normal duties.

Example 14: Eligible to claim a deduction

Chris is required to participate in football on his weekly sports afternoon. On those occasions he is considered to be on duty. He also plays with the same team in the local civilian competition on weekends.

Chris can claim a deduction for transport expenses for his sports afternoon, but not for his weekend sport.



If you complete your own income tax return, you claim your work-related physical training fees at **D5 - Other work-related expenses**.

Watches and timepieces

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=22>
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You cannot claim a deduction for the cost of purchasing and repairing an ordinary wristwatch, including waterproof watches. However, if your watch has special characteristics which you use for work, you can claim a deduction for a decline in value (depreciation).

Special watches include a dedicated stopwatch used by fitness instructors, which can be directly related to income-producing activities. You can claim deductions for the cost of repairs, batteries and watchbands for special watches but your claim must be apportioned between private and work-related use.

More information

- <http://www.ato.gov.au/Individuals/Income-and-deductions/In-detail/Deductions-for-specific-industries-and-occupations/Australian-Defence-Force-members---claiming-work-related-expenses/?page=23>
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For more information about claiming work-related expenses, refer to the following tools and publications:

- [Car and travel expenses](#)
- [Work-related car expenses calculator](#)
- [D1 - Work-related car expenses](#)
- [D3 - Work-related clothing, laundry and dry-cleaning expenses](#)
- [Work related uniform expenses calculator](#)
- [Self-education expense calculator](#)
- [D4 - Work-related self-education expenses](#)
- [D5 - Other work-related expenses](#)
- [Decline in value calculator](#)
- [TR 95/17 - Income tax: employee work-related deductions of employees' in the Australian Defence Force](#)
<<http://law.ato.gov.au/atolaw/view.htm?Docid=TXR/TR9517/NAT/ATO/00001>> .

To obtain copies of our publications:

- use our [online ordering service](#)
- phone our publications and distribution service on **1300 720 092**.

For more information about work-related expenses, phone us on **13 28 61** from Monday to Friday, between 8.00am and 6.00pm. We can offer you a more personal service if you provide your tax file number.

Other services

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on www.relayservice.com.au <<http://www.relayservice.com.au/>> and ask for the ATO number you need.

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.

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