



Australian Government
Australian Taxation Office

SIRAGUSA
ACCOUNTANTS & ADVISERS



If you're a performing artist it pays to learn what you can claim



To claim a deduction for work-related expenses:

- you must have spent the money yourself and weren't reimbursed
- it must directly relate to earning your income
- you must have a record to prove it.*

You can only claim the work-related portion of an expense. You can't claim a deduction for any part of an expense that does not directly relate to earning your income.

* You can use the [myDeductions](#) tool in the ATO app to keep track of your expenses and receipts throughout the year.

Car expenses



- ✘ **You can't claim** the cost of normal trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – for example, weekend or early morning shifts.
- ✔ **You can claim** the cost of using a car you own when you drive:
 - directly between separate jobs on the same day – for example, from your rehearsal for a musical production to your second job as a dance teacher
 - to and from an alternate workplace for the same employer on the same day – for example, travelling from a costume fitting directly to the commercial shoot.
- ✔ In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. You can claim a deduction for the cost of these trips if all of the following apply:
 - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice

- the tools or equipment are bulky – meaning that because of the size and weight they are awkward to transport and can only be transported conveniently by the use of a motor vehicle
- there is no secure storage for the items at the workplace.

If you claim car expenses, you can use the logbook method or the cents per kilometre method to calculate your deduction.

If you use the logbook method, you need to keep a valid logbook to work out the percentage of work-related use along with written evidence of your car expenses.

If you use the cents per kilometre method, you need to be able to show how you calculated your work-related kilometres and that those kilometres were work related.

If you claim your work-related car expenses using one of the above methods, you can't claim any further deductions in the same tax return for the same car. For example, petrol, servicing, and insurance costs.

Travel expenses



- ✔ **You can claim** travel expenses if you travel away from your home overnight in the course of performing your employment duties. For example, travelling interstate to shoot a scene for an advertisement. Travel expenses can include meals, accommodation, fares and incidental expenses that you incur when travelling for work.
- ✘ **You can't claim** travel to an audition or interview to apply for a new role.
- ✘ **You can't claim** a deduction if the travel is paid for, or you are reimbursed by your employer or another person.

Clothing and laundry expenses (including footwear)



With a few exceptions, clothing can't be deducted as a work-related expense.

- ✘ **You can't claim** the cost to buy, hire, repair or clean conventional clothing you wear for work, even if your employer requires you to wear it and you only wear these items of clothing at work. 'Conventional clothing' is everyday clothing worn by people – for example, black pants and white shirts worn by members of an orchestra or general exercise clothing and sneakers for rehearsal.
- ✔ **You can claim** the cost to buy, hire, repair or clean clothing if it is:
 - a compulsory uniform – you are explicitly required to wear by a workplace agreement or policy, which is strictly and consistently enforced, and is sufficiently distinctive to your organisation
 - occupation-specific – clothing that distinctively identifies you as a person associated with a particular occupation. For example, a burlesque dancer can claim costumes and dance shoes that are distinctive to the role.
- ✘ **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.



This is a general summary only.

For more information, go to ato.gov.au/performingartist or speak to a registered tax professional.

Grooming expenses



- ✔ **You can claim** the cost of:
 - a particular hairstyle if it's required for a role
 - hairdressing to maintain a required hair length or style as part of a costume for continuity purposes
 - stage makeup, including the cost of cleansing materials for removing stage makeup.
- ✘ **You can't claim** the cost of hairdressing, cosmetics, hair and skin care products not relating to your role or costume.

Other expenses



- ✔ **You can claim** the work-related portion of other expenses that relate to your employment, including:
 - the cost of researching a role or character that you have been employed to play
 - agent's fees (but you can't claim the upfront or joining fee)
 - maintaining a photographic portfolio (you can't claim the initial cost of preparing the portfolio)
 - multimedia.
- ✘ **You can't claim** private expenses such as:
 - entertainment expenses or social functions – for example, awards nights or galas
 - pay television and streaming service
 - fitness expenses (there are very limited circumstances where fitness expenses can be claimed and only those who perform strenuous physical activities as a regular part of their role can claim, like a trapeze artist or tumbler with a circus)
 - preparing for or attending auditions, as you incur these expenses in getting work rather than doing work.
- ✘ **You can't claim** a deduction if the cost was met or reimbursed by your employer.

