Australian Government
Australian Taxation Office

SIRAGUSA
ACCOUNTANTS & ADVISERS

If you're a travel agent 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 (but not if one of those places is your home) – for example, from your first job as a travel agent to your second job as a yoga instructor
  - to and from an alternative workplace for the same employer on the same day – for example, from your normal workplace to a different office for a meeting
  - from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.

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

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 or 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, to attend conferences, seminars, training courses or industry promotion events. Travel expenses can include meals, accommodation, fares and incidental expenses you incur when travelling for work.
- **You can claim** a deduction for expenses if the travel directly relates to your job and either:
  - your employer provides educational or familiarisation travel to learn about new products or tour destinations
  - you use educational leave to take such travel.
- **You can't claim** a deduction for:
  - personal holidays, even if they are discounted by your employer

- travel expenses if your employer or another person has paid for these or reimbursed you
- travel insurance – as these policies cover private items such as illness, loss of baggage and theft
- passport application and renewal fees
- travel expenses related to taking a family member or friend with you on work travel.

Receiving a travel allowance from your employer does not automatically entitle you to a deduction. You still need to show that you were away overnight, you spent the money, and the travel directly relates to earning your employment income.

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, business attire.
- **You can claim** the cost of buying, hiring, repairing or cleaning clothing that is considered:
  - a compulsory uniform – clothing 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. For example, a shirt with your employer's logo embroidered on it that is compulsory for you to wear at work
  - non-compulsory uniforms that your employer has are registered on the Register of Approved Occupational Clothing (check with your employer if you're unsure).
- **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Self-education and study expenses

- **You can claim** self-education and study expenses if your course relates directly to your employment as a travel agent and it:
  - maintains or improves the skills and knowledge you need for your current duties
  - results in or is likely to result in an increase in income from your current employment. For example, taking a Certificate III in Travel to maintain or improve the specific skills and knowledge you require as a travel agent.
- **You can't claim** a deduction if your study is only related in a general way or is designed to help you get a new job. For example, you can't claim for your Bachelor of Hotel Management to get a job as a hotel manager.
- **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Other expenses

- **You can claim** the work-related portion of other expenses that relate to your employment, including:
  - phone and internet costs, with records showing your work-related use
  - union and professional association fees
  - technical or professional publications.
- **You can't claim** private expenses such as music subscriptions, childcare or fines.
- **You can't claim** a deduction if the cost was met or reimbursed by your employer.

This is a general summary only.
For more information, go to ato.gov.au/travelagents or speak to a registered tax professional.

NAT 75170-05.2025 DE-73317