Australian Government
Australian Taxation Office

SIRAGUSA
ACCOUNTANTS & ADVISERS

If you're a truck driver 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 the places is your home) – for example, you drive from your first job as a truck driver to your second job as a driving instructor
  - to and from an alternative workplace for the same employer on the same day – for example, travelling between depots
  - from home directly to an alternative workplace – for example, travelling from home to a training venue to attend a work-related training course.
- In limited circumstances, **you can claim** the cost of trips between home and work, where you carry bulky tools or equipment for work. All of the following must 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 using 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 claim 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 home overnight in the course of performing your employment duties. For example, driving interstate, having your mandatory rest break and then returning to your home depot. 'Overnight' includes a mandatory rest break after being on duty and before recommencing duty, that is of sufficient length for you to sleep (around 7 hours or more) and may involve you taking up accommodation for that purpose.
- **You can't claim** a deduction if the travel is paid for, or you are reimbursed by your employer or another person.
- **You can't claim** accommodation expenses if you sleep in your truck or your employer provides you with accommodation.

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, standard jeans, plain shirts and plain pants.
- **You can claim** the cost to buy, hire, repair or clean clothing if it is:
  - 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
  - protective – clothing with protective features or functions that you wear to protect you from specific risks of injury or illness at work.
- **You can't claim** a deduction if your employer pays for or reimburses you for these expenses.

Driver's licence

- **You can't claim** the cost of getting or renewing your driver's licence, even if it is a condition of your employment. This is a private expense.
- **You can't claim** the initial cost of getting a special licence or condition on your licence to get a job as a truck driver.
- **You can claim** the additional costs to renew a special licence or condition on your licence in order to perform your employment duties. For example, a heavy vehicle permit.

Other expenses

- **You can claim** the work-related portion of other expenses that relate to your employment, including:
  - sunglasses and sunscreen where you are exposed to the sun for prolonged periods while you're performing your employment duties
  - sleeping bag and pillows when you use these on your mandatory long rest break and sleep away from home for work.
- **You can't claim** private expenses such as music subscriptions, childcare, fines or the cost of food, drink or snacks you consume during your normal working hours.
- **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/truck or speak to a registered tax professional.

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