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WORK RELATED EXPENSES

You can claim up to \$300 without providing receipts, however you may be asked to explain how the claim was determined. If your expenses amount to more than \$300, you must keep receipts and substantiate your total expenses.

Expenses of not more than \$10 totalling not more than \$200 in the year can be diarised instead of being evidenced by receipts.

Examples of work related expenses:

- Union fees;
- Professional association subscriptions;
- Books & journals;
- Telephone & internet expenses;
- Self education expenses;
- Work related conferences;
- Tools of trade;
- Computer equipment;
- Electronic organizers;
- Car expenses;
- Asset purchases less than \$300 can be claimed in full. More expensive assets must be depreciated;
- Uniforms and protective clothing;
- Laundering of work clothes.

We have provided general information for guidance only in this newsletter. For business and personal taxation planning, or other professional advice having regard to your circumstances, please come and see either Charles or Matthew.