

Doctor or Other Medical Professional



Are you a part of the medical industry? You should know what you can claim, as well as what you cannot. Here are all the details you need

The four common rules in claiming a deduction are:

- ✓ You have spent your own money on a work-related item without receiving any reimbursement
- ✓ The item in question has a direct effect on your income or how you earn it
- ✓ You have a record, such as a receipt, proving that you did pay for the item
- ✓ The expense is only for work and not for personal use

Travel Expenses

You are eligible to claim a deduction for all your travel expenses provided that they meet the following requirements:

- ✓ You travelled overnight to carry out your regular work responsibilities.
- ✓ You needed to go to a remote location as required by your employer.
- ✓ You paid for your own meals, flight, and accommodation.
- ✓ You had to shell out your own money for supplemental expenses incurred without the reimbursement from your employer.

Travel allowances are not used as proof that you went to a certain location for work overnight. You should show relevant evidence that you were in that particular area, as well as receipts that you paid for your expenses. The travel should also be related to your income-earning abilities.

- ✗ Private travels cannot be claimed. For example, you were on a holiday in another city where it happened to have a work-related conference. Seminar fees may apply but not the travel expenses, which include accommodation and fare.

Self-Education Expenses

- ✓ Claimable expenses relating to self-education should be directly linked to your current job. For instance, you want to maintain your certificates or registrations as a medical professional
- ✗ If the study is not related to your existing job but will help you find a new one, you will not be eligible for a claim.

Car Expenses

Claimable car expenses include:

- ✓ Driving from one job to another on the same day, such as driving between patients' houses
- ✓ Driving from one workplace, such as a hospital, to another one on the same day
- ✗ Home to work driving costs cannot be reimbursed. However, some exceptions to the rule apply, specifically:
 - ✓ Your employer required you to drive certain pieces of equipment for work
 - ✓ The equipment will be used for work or has an effect on how you earn your income
 - ✓ The equipment cannot be stored at the office or work location
 - ✓ You needed to transport tools that weigh 20kg or more
- ✗ You also cannot make a claim if you work outside normal business hours, such as when you have to work on call.

Clothing Expenses

Claim if you needed to do any of the following for your distinctive uniform for work:

- ✓ Buy
- ✓ Hire
- ✓ Repair
- ✓ Clean

Lab coats, surgical caps, and other protective clothing expenses can also be claimed. The exception is plain clothing, such as a business suit, even if you wear it at work.

Other Expenses

You can also claim:

- ✓ Insurance, such as professional indemnity and medical equipment
- ✓ Medical professional association membership fees, such as AMA
- ✓ Subscriptions and publications to medical journals
- ✓ Phone expenses relating to work.

