Defence Force Personnel

If you serve in the Australian Defence Force (ADF), you may be entitled to claim a range of tax deductions for work-related expenses. Here's what you need to know to maximise your return while staying compliant with ATO rules.

What You Can Claim

You can claim a deduction for work-related expenses if all the following apply:

- You spent the money yourself and weren't reimbursed
- The expense directly relates to earning your ADF income
- You have a record (such as a receipt, diary, or logbook) to prove it

If these conditions are met, you can include the deduction when lodging your tax return.

Fitness Expenses

Claimable

Fitness expenses are **only deductible in limited cases**. You **can claim** fitness costs if:

- You are a physical training instructor, or
- Your specific duties require you to maintain a fitness level well above the general ADF standard and strenuous physical activity is an integral part of your role.

Not Claimable

- General gym memberships, sports club fees, or personal fitness activities undertaken for general health, appearance, or wellbeing.

Car and Travel Expenses

Claimable

You can claim vehicle expenses when travelling between:

- Two separate workplaces on the same day (e.g., between bases or duty locations)
- Your regular base and an **alternative workplace** (such as a temporary posting)
- Bases when transporting **bulky equipment** that cannot be stored on site

Not Claimable

- Ordinary home-to-work travel (even if you live far away)
- Travel where your employer reimburses you or provides a vehicle

If claiming car expenses, keep a logbook or use the cents-per-kilometre method. The ATO requires records showing dates, distances, and purposes of travel.

Home Office Expenses

Claimable

If you perform ADF duties from home (for example, completing reports or training planning), you can claim:

- Electricity and gas for heating, cooling, and lighting
- Work-related phone and internet use (apportioned for private use)
- Depreciation of work equipment, such as computers and printers

*If an item costs **$300 or less**, you can claim the full amount immediately.*
*If it costs **over $300**, you can only claim depreciation over its useful life.*

Uniforms and Protective Gear

Claimable

You can claim the cost of:

- **Compulsory uniforms** that identify you as an ADF member
- **Protective items** such as safety boots, gloves, or goggles
- **Laundry and dry-cleaning** for these items

Not Claimable

- You **cannot claim** the cost of non-compulsory, conventional clothing (e.g., camouflage-style items purchased for personal wear, casual clothes, or shoes).

If you receive a uniform allowance, it must be included in your taxable income before claiming related deductions.

Self-Education Expenses

Claimable

If you complete study or attend courses that **directly improve your current ADF skills,** these costs may be deductible.

- Specialist training relevant to your current posting
- Education improving your efficiency or promotion prospects within the ADF

Not Claimable

- You **cannot claim** study that only helps you get a new job or transfer to a different field.

Other Deductible Expenses

Other work-related costs may include:

- Memberships or union fees for professional associations
- Subscriptions to military or professional journals relevant to your duties
- Stationery, tools, or equipment used solely for work
- Travel expenses when you're temporarily posted away from your normal base (including meals and accommodation
  if not reimbursed)

Expenses You Can't Claim

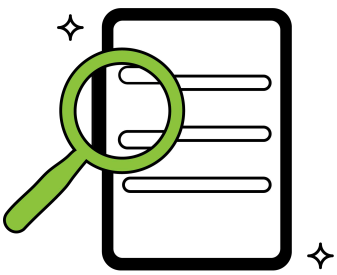
The ATO specifically disallows:

- Home-to-work travel (unless carrying bulky gear)
- Regular gym memberships or personal fitness costs
- Meals and drinks not covered by a travel or overtime meal allowance
- Fines, penalties, or parking tickets
- Grooming expenses (haircuts, cosmetics, shaving kits)
- Social events, mess functions, or entertainment costs

Record-Keeping Tips

- Keep all receipts and invoices for five years
- Record car trips in a logbook if claiming vehicle expenses
- Keep diary notes for work-related phone, internet, and home office use
- Include any allowances in your income before claiming matching deductions

At Tax Time — Remember



- Keep records of every expense, no matter how small.
- Use ATO-approved methods (logbooks, cents-per-km, or fixed rate) to substantiate claims.
- Review your deductions each year to ensure compliance with ATO rules.