

# Hospitality

Are you working in hospitality? This guide explains what you can and cannot claim at tax time, based on current ATO rules.

## The following points help you determine what is claimable:

- You paid for the expense yourself.
- You were not reimbursed.
- The expense directly relates to earning your income.
- You have a record to prove the purchase.

You cannot claim deductions for private or personal expenses.



## Grooming Expenses

Hospitality workers are often required to be well presented, but grooming costs are considered private expenses.

### Not Claimable

You cannot claim:

- Hairdressing or barber services.
- Skin care products, hair products or makeup.
- Any personal grooming or appearance related costs.

## Tools and Equipment Expenses

### Claimable

You can claim the cost of tools and equipment you purchase and use for work, including:

- Chef knives and knife kits.
- Bar tools such as shakers, strainers and jiggers.
- Thermometers or small kitchen tools.
- Repairs and maintenance for work tools.

### Not Claimable

Private use equipment is not deductible. If an item is used for both work and private purposes, only the work related portion can be claimed. You should keep records showing how you worked out the work use percentage.

If the item:

- Costs \$300 or less, you may be able to claim an immediate deduction.
- Costs more than \$300, the deduction must be claimed over its effective life.

## Clothing and Protective Items

### Claimable

You can claim the cost of:

- **Work uniforms** that are compulsory, employer-branded, or part of a registered uniform (where applicable).
- **Occupation-specific clothing** that is distinctive to your role and not everyday clothing, such as certain chef-specific items.
- **Protective clothing and PPE** required for your work, including aprons, gloves or protective footwear.
- Laundry, repairs and maintenance for approved uniforms, occupation-specific clothing and protective items.

### Not Claimable

You cannot claim:

- Everyday clothing such as black pants, white shirts or plain shoes, even if worn only at work.
- Clothing that is not distinctive, protective, or considered a uniform under ATO rules.

## Self Education Expenses

### Claimable

You can claim self education expenses when the course or training:

- Relates directly to your current hospitality role.
- Helps you maintain or improve the skills you use at work.

Examples of claimable expenses include course fees, textbooks, stationery, travel to training, and work related phone or internet use.

### Not Claimable

You cannot claim:

- Study that helps you get a new job or change careers.
- Expenses such as meals, childcare or personal living costs.

## Car or Travel Expenses

### Claimable

You can claim car or travel expenses when you:

- Travel between two or more separate jobs on the same day.
- Travel between different workplaces for the same employer.
- Transport bulky equipment that is essential for your work when there is no secure storage available at your workplace and the equipment is genuinely bulky or awkward to carry.

### Not Claimable

You cannot claim:

- Travel between home and your regular workplace.
- Travel that only becomes deductible because you work nights, weekends or public holidays.

## How to claim car expenses:

- **Cents per kilometre method:** Claim a single ATO rate per work kilometre, up to 5,000 km per car.
- **Logbook method:** Keep a valid logbook and claim the work related percentage of your actual running costs.

## Other Expenses

### Claimable

You can claim the cost of:

Work related phone calls and messages.

- Professional subscriptions and industry publications.
- Union or professional association fees.
- RSA, Responsible Gambling Service or food safety certificate renewals.
- Gaming or special employee licence renewals where required for your role.

### Not Claimable

If an expense is reimbursed by your employer, it cannot be claimed.

## 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.