

## WORK RELATED CAR TRAVEL

Km's you travel for work related trips in your own vehicle ie. medical appointments, field exercises, between bases, PT, courses etc

## MOBILE PHONE AND INTERNET USAGE

A portion of mobile and internet costs can be claimed to the extent of work related usage for ADF related tasks.

## HOME OFFICE USAGE

Additional claims may be made by detailing hours worked from home for ADF related tasks.

## CONTACT

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## SOCIAL



# COMMON DEFENCE TAX DEDUCTIONS

## CLOTHING EXPENSES

Uniforms (Occupation Specific)  
Laundry  
Boots  
PT Gear (Requires ADF Logo)  
Dry Cleaning Work Related Uniforms  
Medal Mounting  
Sun Protective Items (hats, sunglasses, sunscreen)

## FIELD EQUIPMENT

Watch (must have work specific functions ie. compass)  
Pack  
Swag  
Sleeping Bag  
Webbing  
Pouches  
Bivvy Bag  
Dive Bag  
Multi Tool  
Compass  
Headlamp  
Torch  
Medkit  
Knife  
GPS  
Camping Equipment  
Hydration Packs

## OTHER EXPENSES

Tools (work specific to current employment role)  
Stationery  
Compulsory Mess Membership Fees

## SPECIAL RANKS (SF ADG CD PTI CFL) CAN CLAIM ITEMS BELOW

Fitness Equipment  
Gym Memberships  
Runners

## PRIVATE TRAVEL

Normal trips between your home and work, even if you live a long way from your usual workplace or have to work outside normal business hours. In limited circumstances you can claim the cost of trips between home and work, such as where you carry bulky tools or equipment for work with no safe storage facilities provided.

## OCCUPANCY COSTS

Deductions for occupancy expenses, including rent, mortgage interest, council rates and house insurance premiums are generally not deductible.

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# NON DEDUCTABLE EXPENSES

## CLOTHING

Items or accessories of a conventional nature ie, underwear, ordinary fashion shoes, hair accessories or T-shirts (including covert operations)  
Runners - for non special forces units  
Prescription glasses or contact lenses  
Grooming - including cosmetics, hair and skin care products, haircuts.

## OTHER EXPENSES

Supplements  
Any costs reimbursed by your employer  
Costs incurred in attending compulsory or non-compulsory mess functions.  
Passports and Driver's Licence  
Relocation Expenses  
Rifles, ammunition, cleaning and related equipment.  
Weight loss expenses  
Tools and equipment provided by your employer

## MEDICARE EXEMPTION

As a member of the Australian Defence force you are entitled to receive an exemption from the Medicare Levy. A full exemption is available if you:

- Have no dependants or if all your dependants fall under an exemption category
- Have a dependant spouse (and or children) who earn a level of income that requires them to pay the Medicare Levy
- If you have dependant children who do not pay Medicare, and a spouse who is in an exemption category, either yourself or your spouse must elect to receive half Medicare Exemption.

In cases where the above conditions are not met, you are entitled to a half Medicare Exemption for the days of the year during which you qualify.

## OVERSEAS FORCES TAX OFFSET

A special Overseas Forces Tax Offset is available to members of the Australian Defence Force if you served in a specified overseas locality as a member of the Australian Defence Force or the United Nations Armed Forces.