

Following is a list of suggested tax deductions, which may be available to you as a Performing Artist. However everyone's situation will be different and it is recommended that you talk to us about any of expenses you wish to claim.

The Australian Taxation Office has issued a ruling (TR 95/20) relating specifically to Performing Artists, which lists the following as allowable deductions:

- Commission paid to agents
- Protective clothing or footwear, uniforms or costumes
- Laundry and maintenance of clothing, uniforms and footwear
- Cost of classes (Eg. Acting, singing, dancing)
- Depreciation of computers and software
- Cost of attending conferences, seminars and training courses
- Depreciation of equipment
- Work related travel expenses (Eg. Fares, accommodation, meals)
- Fitness expenses including chiropractic, massage and physiotherapy
- Cost of tinted contact lenses or special glasses frames if required for a role
- Cost of a particular hairstyle if required for a role
- Cost of make-up bought for stage, film or television performances
- Home office or home studio expenses
- Insurance of equipment
- Work-related motor vehicle expenses
- Toll and parking fees paid while traveling between work venues
- Cost of maintaining a photo portfolio for publicity purposes
- Work-related tapes, CDs and cassettes
- Depreciation of a work-related professional library including books, tapes, CDs, records and videos
- Research expenses
- Self education expenses (Eg. Fees, travel, books and equipment)
- Purchase of journals, periodicals and magazines related to performing artists
- Telephone expenses
- Depreciation of television, video recorders and CD players
- Cost of relevant theatre and film tickets
- Annual union or professional association fees

In addition to these specific deductions, the following general expenses are also allowable

- Taxation and accountancy fees
- Bank Charges on accounts that your pay is deposited into and on accounts that earn interest
- Donations to registered charities (only where you haven't received anything for your donation – raffle tickets, novelty items etc)
- Sun protection items (eg. Sunscreen, hats, sunglasses), however an allowance for private use of these items must be taken into account in your claim
- Income Protection Insurance

It is advisable to keep receipts for *all* purchases relating to your work even if they are not listed above. We can then advise you whether a claim can be made or not.