

Following is a list of suggested tax deductions, which may be available to you as a Police Officer. However, everyone's situation will be different and it is recommended that you talk to us about any expenses you wish to claim. The Australian Taxation Office has issued a ruling (TR95/13) relating specifically to Police Officers, which lists the following as allowable deductions:

- Cost of compulsory uniforms and protective clothing (including footwear, bullet proof jackets, vests or body armour)
- Purchase of clothing required to perform undercover work
- Costs of laundry or dry cleaning of uniforms or protective clothing
- Cost of protective equipment (eg. gloves, harnesses, goggles, breathing masks)
- Costs of attending meetings, seminars and training (including meals, accommodation and travel costs - car expenses, parking fees and tolls, public transport)
- If you have more than one job, travel from one to the other is also deductible
- Self education expenses (including course fees, books, stationery, equipment and travel) if the course is directly related to your current work
- Additional ammunition used for work-related training
- Work related postage and stationery (pens, diary, calculator, electronic organisers etc)
- Replacement, repairs and depreciation of equipment (eg. guns and related equipment – speed loader, sighting device; computers, software, briefcases)
- Purchase of books, periodicals and magazines related to your work
- Depreciation of the cost of a professional library
- Annual union or professional association fees, club membership fees (eg. NRMA)
- Cost of the premium for an endorsed driver's license if required
- Internet connection fees when used for email or research related to work
- Work-related telephone or mobile calls where they can be identified from an itemised telephone account or where a diary record is kept
- Fitness expenses if your job involves strenuous physical activities on a regular basis (eg. special emergency squads, diving squads)
- Cost of payments made by police officers to informants to obtain evidence or information (eg. cash or goods such as cigarettes and light meals)
- Police dog expenses (eg. feeding, grooming, exercising and training)

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

- Taxation and accountancy fees
- Bank Charges on your work-related or investment accounts
- Donations to registered charities (only where you haven't received anything for your donation – raffle tickets, novelty items etc)
- Income Protection Insurance

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

Accountants & Business Advisers

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