



Lawyers 2013-14

Work-related expenses you can claim in your tax return if you are employed as a clerk, solicitor, paralegal or lawyer.

Last updated 1 July 2015

Introduction

This guide, *Lawyers 2013-14*, is a simple summary of Taxation Ruling TR 95/9 – *Income tax: employee lawyers – allowances, reimbursements and work-related deductions*. The Taxation Ruling provides information on tax deductions specifically for solicitors, articulated clerks, law clerks and other paralegals who are employees in the public or private sector, that is, employee lawyers.

This guide will help you work out what deductions you can claim. It:

- looks at the common expenses you might incur as an employee lawyer
- explains the claims you can and cannot make
- includes information about some changes to the tax laws that have occurred since the ruling was issued, for example, capital allowances.

Use the **Individual tax return instructions** with this guide to get your deduction claims right.

Remember, when you sign your tax return, you are declaring that:

- everything you have told us is true
- you have or can get the written evidence you need to prove your claims.

You are responsible for this proof even when you use a registered tax agent.

Publications and services

To find out how to get a publication referred to in this guide and for information about our other services, see [More information](#).

Income



Work-related deductions



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Income

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Individual tax return instructions questions **1–12** and *Individual tax return instructions supplement* questions **13–24** deal with income. This section of the guide tells you how to include on your tax return:

- allowances,
- reimbursement
- reportable fringe benefits

- reportable superannuation contributions.

Allowances

If any allowance is shown as a separate amount on your payment summary, include it as income at item **2** on your tax return.

Remember, you cannot automatically claim a deduction just because you received an allowance. See questions **D1** to **D5** in **Individual tax return instructions** to work out whether you can claim a deduction.

Reimbursements

If your employer or any other person reimburses you for expenses you have actually incurred, the payment is called a reimbursement.

Generally, you do not include a reimbursement as part of your income, so you cannot claim a deduction for the expense that was reimbursed.

However, you must show as income at item **2** on your tax return amounts that you received as:

- allowance for car expenses, or
- reimbursement for car expenses (worked out on the distance the car travelled).

You may be able to claim car expenses in these circumstances. For guidance on the rules relating to deductions for car expenses, see [Car expenses](#).

Reportable fringe benefits

Your employer must report on your payment summary the total pre-tax value of fringe benefits (the 'grossed-up amount of certain fringe benefits) which they provided to you (or your relatives). When these benefits exceed \$2,000 for you. For example, the grossed-up amount for \$2,001 worth of benefits is a pre-tax value to you of \$3,738.

You do not include this grossed-up amount in your total income or loss amount and you do not pay income tax or Medicare levy on it.

However, we use the grossed-up amount to determine:

- surcharges, if any, that apply to you

- deductions that you can claim
- tax offsets and other government benefits for which you are eligible.

See question IT1 in *Individual tax return instructions* for more information on reportable fringe benefits.

Reportable employer superannuation contributions

Your employer must report the amount of reportable employer superannuation contributions on your payment summary.

If your payment summary shows an amount at **reportable employer superannuation contributions** and you do not salary sacrifice amounts to superannuation, then you should ask your employer to confirm that the amount of reportable employer superannuation contribution on your payment summary does not include compulsory contributions such as super guarantee or award contributions.

We will not include reportable employer superannuation contributions in your income and you will not pay income tax or Medicare levy on it. However, we use reportable employer superannuation contributions to determine:

- your eligibility for some tax offsets
- the government super contribution and other government benefits
- whether the Medicare levy surcharge applies to you.

See question IT2 in *Individual tax return instructions* for more information on reportable employer superannuation contributions.

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Work-related deductions

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Individual tax return instructions questions **D1** to **D5** deal with work-related deductions.

You can claim deductions for the work-related expenses you incurred while doing your job.

See the basic rules for **claiming deductions**. Remember:

- If you are claiming a deduction for a work-related expense for which you received an allowance, then include the amount of the allowance at item **2** on your tax return.
- If you incur an expense for both work and private purposes, you can claim a deduction only for the work-related portion of your expense.
- If your work-related expense includes an amount of goods and services tax (GST), the GST is part of the total expense and is therefore part of your deduction.

The remainder of this guide covers the common work-related expenses incurred by employee lawyers and whether you can claim them as work-related deductions. It will help you to answer the work-related deduction questions in *Individual tax return instructions*.

Car expenses



Travel expenses



Clothing expenses



Self-education expenses



Car expenses

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Did you have car expenses relating to your work as an employee?

There are four ways to work out your car expenses. **Question D1** in *Individual tax return instructions* explains the methods and tells you what records you need to prove your claim.

Include the work-related cost of using taxis, short-term car hire, parking fees and tolls at item **D2** on your tax return, see [Travel expenses](#).

Show the cost of travel for self-education at item **D4** on your tax return, see [Self-education expenses](#).

If your employer reimbursed your car expenses calculated according to the distance travelled by the car, include the amount you received at item **2** on your tax return, even if you cannot claim a deduction for these expenses.

Work it out

Our Work related car expenses calculator can help you work out your work-related car expenses.

Types of travel for which you can claim car expenses

You can claim a deduction for the cost of using your car for work-related travel when:

- you travel directly between two workplaces because you have two different employers (for example, you have a second job) and you

do not live at either place

- you travel for work-related purposes from your normal workplace to an alternative workplace and back to your normal workplace or directly home, or
- you travel directly between two workplaces, or between a workplace and a place of business, for the same employer, and you do not live at either place (for example, between two of your employer's offices).

You cannot claim a deduction for the cost of travelling to another workplace for a social function.

You can claim a deduction for the cost of using your car to travel between home and work if:

- you have to carry bulky tools or equipment that you use for work and there is no secure area for storing your tools or equipment at work
- your home is considered a base of employment and you either commence work at home and travel directly to another base of employment to continue working, or travel from another base of employment to home to continue working, or
- you travel from your home to an alternative workplace for work activities and then to your normal workplace or directly home (for example, you have to go straight to court from home).

You cannot claim a deduction for the cost of using your car to travel between your home and work:

- for a normal trip between home and workplace – this is a private expense even if you do small tasks on your way to or from work such as picking up stationery supplies, or
- just because
 - the travel is outside normal employment hours
 - you are on call, or
 - there is no public transport available.

For further information on the types of travel for which you can claim car expenses, see *Taxation Ruling TR 95/9 – Income tax: employee*

lawyers – allowances, reimbursements and work-related deductions.

Motor vehicle provided by your employer or any other person

You cannot claim a deduction for car expenses if your employer or any other person provides a car for you and you do not pay for any of the running costs.

You cannot claim a deduction for expenses, even work-related expenses, that you incur to operate a car that:

- your employer provides, and
- you or your relatives use privately at any time.

Such expenses form part of the valuation of the car for fringe benefits tax purposes.

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Travel expenses

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Did you have travel expenses relating to your work as an employee?

At item **D2** you can claim the work-related cost of:

- using vehicles other than cars
- parking fees
- tolls.

You also claim work-related costs associated with taxis or short-term car hire at this item.

You cannot claim costs met by your employer or costs that are reimbursed. See [reimbursements](#).

Include the cost of travel for self-education at item **D4** on your tax return, see [Self-education expenses](#).

See question D2 in *Individual tax return instructions* for rules relating to travel expenses and what evidence you need to be able to claim these expenses. However, it is important to note the following:

- If you travel in the course of your work and take a relative with you, you can claim a deduction only for your own expenses.
- If you are claiming travel expenses and you receive a travel allowance from your employer, you must show the allowance at item **2** on your tax return. For more information, see **Taxation Determination TD 2013/16 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2013-14 income year?** We issue a new determination each income year. Read it together with **Taxation Ruling TR 2004/6 - Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses**.
- You cannot claim the cost of meals incurred during a normal working day that does not involve an overnight stay, even if you receive a travel allowance.

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Clothing expenses

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Did you have any uniform, occupation-specific clothing, protective clothing, laundry or dry-cleaning expenses that relate to your work as an employee?

Claim work-related clothing expenses at item D3 on your tax return.

You cannot claim a deduction for the cost of purchasing or cleaning plain uniform or conventional clothing, such as a suit worn at work, even if your employer tells you to wear it as it is a private expense. You cannot claim your expenditure on:

- clothing worn for medical reasons (for example, support stockings)
- conventional clothing that is damaged at work
- everyday footwear (for example, dress, casual or running shoes).

If you received an allowance from your employer for clothing, uniforms, laundry or dry-cleaning, show the amount at item **2** on your tax return. You cannot automatically claim a deduction just because you received a clothing, uniform, laundry or dry-cleaning allowance from your employer.

You cannot claim costs met by your employer or costs that are reimbursed, see [reimbursements](#).

For example, Jim is a lawyer in the public service. He provides legal advice on government policies to a wide range of people, the Australian public, government departments, businesses and ministers. He wears trousers and a shirt to work and keeps a suit handy in case he needs to advise a minister at Parliament House. Jim cannot claim a deduction for the cost of his clothing as there is not a sufficient connection between his income-earning activities and the expenditure on his clothing.

You can claim a deduction for the cost of buying, hiring, repairing and cleaning certain work-related uniforms, occupation-specific clothing or protective clothing.

Compulsory uniforms

A compulsory uniform is a set of clothing that, worn together, identifies you as an employee of an organisation having a strictly enforced policy that makes it compulsory for you to wear the uniform while at work.

You may be able to claim a deduction for shoes, socks and stockings if they are an essential part of a distinctive compulsory uniform, the characteristics of which (colour, style, type) are specified in your employer's uniform policy. Wearing of the uniform must be consistently enforced. If your employer requires you to wear a distinctive uniform but does not consistently enforce the wearing of the uniform, the design of the uniform must be registered before you can claim a deduction, see [Non-compulsory uniforms or corporate wardrobe](#).

Single items of compulsory clothing

You may be able to claim for a single item of distinctive clothing, such as a jumper or tie, if it is compulsory for you to wear it at work. Generally, clothing is distinctive if it has the employer's logo permanently attached and the clothing is not available to the general public.

Non-compulsory uniforms or corporate wardrobe

If your employer requires or encourages you to wear a distinctive uniform or corporate wardrobe but does not consistently enforce the wearing of it, you can claim a deduction for the cost of the clothing only if the design of the clothing is registered. If you wear a non-compulsory uniform or corporate wardrobe, you cannot claim for stockings, socks or shoes as these items cannot be registered as part of a non-compulsory uniform. Your employer can tell you if your non-compulsory uniform or corporate wardrobe is registered.

Occupation-specific clothing

You can claim a deduction for the cost of occupation-specific clothing. This is clothing that is specific to your occupation, is not everyday in nature and would allow the public to easily recognise your occupation, for example, robes worn by barristers.

Protective clothing

You can claim a deduction for the cost of buying, hiring, replacing or maintaining protective clothing. Protective clothing is clothing that you wear to protect yourself from the risk of illness or injury posed by your

income-earning activities or the environment in which you are required to carry them out, for example, rubber gloves. You can also claim a deduction for the cost of clothing that you use at work to protect your ordinary clothes from soiling or damage, for example, aprons. For more information, see [Taxation Ruling TR 2003/16 – Income tax: deductibility of protective items](#).

Laundry and dry-cleaning

You can claim a deduction for the cost of laundering and dry-cleaning work clothes that are eligible according to the relevant category described on this page, compulsory uniforms, single items of compulsory clothing, non-compulsory uniforms or corporate wardrobe, and protective clothing. For example, you can claim a deduction for cleaning a uniform that your employer provides and that you must wear at work.

You can claim laundry expenses for washing, drying or ironing such work clothes, including laundromat expenses. If your claim for laundry expenses is \$150 or less, you do not need written evidence, but you must use a reasonable basis on which to work out your claim.

If you claim a deduction for laundry expenses that is more than \$150 and your total claim for work-related expenses (other than car, meal allowance, award transport allowance and travel allowance expenses) exceeds \$300, you need written evidence for the total claim. You can claim the cost of dry-cleaning work clothes if you have kept written evidence to substantiate your claim. You do not need written evidence if your total claim for work-related expenses is \$300 or less.

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Self-education expenses

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Did you have self-education expenses relating to your work as an employee?

Self-education expenses are expenses related to a prescribed course of education provided by a school, college, university or other place of education. The course must be undertaken to gain a formal qualification for use in carrying on a profession, business or trade or in the course of employment. You can claim a deduction for the cost of self-education if there is a direct connection between your self-education and your work activities at the time the expense was incurred.

Claim self-education expenses at item **D4**.

Claim at item **D5** the costs you incur in attending seminars, conferences, education workshops or training courses that are sufficiently connected to your work activities, see [Other expenses](#).

Self-education expenses are not deductible if your study is designed to get you:

- a job
- a new job, or
- income from a new income-earning activity.

Self-education expenses can include:

- textbooks expenses
- stationery expenses
- student union fees
- student services and amenities fees course fees
- certain travel expenses
- the decline in value of equipment) to the extent you use it for self-education purposes (see [Capital allowances](#)).

You cannot claim costs met by your employer or costs that are reimbursed. See [reimbursements](#).

In certain circumstances you may have to reduce your deduction for self-education expenses by \$250. However, you may have other types

of expenses, some of which are not deductible, that can be offset against the \$250 before you have to reduce the amount you can claim.

Read [question D4](#) in *Individual tax return instructions* for more information on self-education expenses.

Work it out

Our [Self-education expenses calculator](#) can help you work out your self-education expenses.

Other expenses

Did you have other expenses relating to your work as an employee?

Here is a list of other expenses commonly incurred by employee lawyers.

See [question D5](#) in *Individual tax return instructions* for more information about the deductibility of these expenses.

You cannot claim costs met by your employer or costs that are reimbursed, see [reimbursements](#).

Admission fees

You cannot claim a deduction for the cost of admission fees.

Annual practising certificate fees

You can claim a deduction for the cost of renewing your annual practising certificate.

Answering machines, mobile phones, pagers and other telecommunications equipment

For information about claiming deductions for the decline in value of answering machines, mobile phones, pagers and other telecommunications equipment, see [Capital allowances](#) below.

Briefcases

For information about claiming deductions for the decline in value of a briefcase used for work, see [Capital allowances](#).

Calculators and electronic organisers

For information about claiming deductions for the decline in value of calculators and electronic organisers used for work, see [Capital allowances](#).

Capital allowances

You can claim a deduction, called a capital allowance, for the decline in value of equipment used for work. If the equipment is also used for private purposes, you cannot claim a deduction for that part of the decline in value.

You cannot claim a deduction if the equipment is supplied by your employer or any other person.

Generally, the amount of your deduction depends on the effective life of the equipment.

Equipment costing \$300 or less

If you purchased equipment costing \$300 or less and you use it mainly for work, you can claim an immediate deduction for the work-related portion of the cost.

You cannot claim an immediate deduction if:

- the equipment is part of a set that you buy in the same income year and the total cost of the set is more than \$300 (the set rule), or
- the equipment is one of a number of identical or substantially identical items you buy in an income year and the total cost of the items is more than \$300 (the multiples rule).

Low-value pool

You also have the option to pool equipment costing less than \$1,000 and equipment written down to less than \$1,000 under the diminishing value method. You work out a deduction for the decline in value of equipment in this low-value pool by a single calculation using set rates.

For more information on claiming a deduction for the low-value pool, see **question D6** of *Individual tax return instructions* and make your claim at item **D6** on your tax return.

Equipment for which you may be able to claim capital allowance includes:

- answering machines, telephones, facsimile machines, mobile phones, pagers and other telecommunications equipment

- briefcases
- calculators and electronic organisers
- computers and computer software
- a professional library
- wigs worn by lawyers for appearances in court.

For more information about claiming deductions for the decline in value of equipment, see the [Guide to depreciating assets 2014](#).

Child care

You cannot claim a deduction for child care expenses. These are private expenses even if you need to pay for child care to go to work.

Club membership fees and club sponsorship fees

You cannot claim a deduction for club membership fees, for example, your annual golf club membership fees, even if it helps you to meet clients.

Computers and software

For information about claiming deductions for the decline in value of computers and software, see [Capital allowances](#).

Driver licence

You cannot claim a deduction for the cost of getting or renewing your driver licence as it is a private expense.

Fares

You can claim a deduction for the cost of using public transport for work-related travel, for example, from your office to a client's office.

Fines

You cannot claim a deduction for fines imposed:

- under a law of the Commonwealth, a state, a territory, a foreign country, or

- by a court (for example, a fine you received for speeding when driving between jobs).

First aid courses

You can claim a deduction for the cost of first aid training courses if you, as a designated first aid person, are required to undertake first aid training to assist in emergency work situations.

Glasses and contact lenses

You cannot claim a deduction for the cost of buying prescription glasses or contact lenses as it is a private expense relating to a personal medical condition.

Greeting cards

You cannot claim a deduction for the cost of greeting cards you buy for clients. This is a private expense.

Grooming including hairdressing, cosmetics, hair and skin care products

You cannot claim a deduction for hairdressing, cosmetics, hair and skin care products as they are private expenses.

Hiring equipment

You can claim the costs of hiring equipment used for work. If the equipment is also used for private purposes, you cannot claim a deduction for that part of the hire cost.

Home office

Private study

You can claim a deduction for the additional running expenses of an office or a study at home that you use for income-producing activities. Running expenses include decline in value of home office equipment, the costs of repairs to your home office furniture and fittings, and heating, cooling, lighting and cleaning expenses. You cannot claim occupancy expenses, for example, rent, rates, mortgage interest and house insurance premiums, unless you are carrying on a business. If

your only income is paid to you as an employee, you are not considered to be carrying on a business.

Diary records noting the time the home office was used for work are acceptable evidence of a connection between the use of a home office and your work. You will need to keep diary records during a representative four-week period. For more information on what records you should keep and the calculation of home office expenses, see *Law Administration Practice Statement PS LA 2001/6 – Home office expenses: diaries of use and calculation of home office expenses*.

Place of business

You can claim a deduction for part of the running and occupancy expenses of your home if you use an area of your home as a place of business. *Taxation Ruling TR 93/30 – Income tax: deductions for home office expenses* has information on whether or not an area set aside has the character of a place of business.

There may also be capital gains tax implications if you sell your home and it has been used as a place of business.

Work it out

Our Home office expenses calculator can help you work out your home office expenses.

Insurance of tools and equipment

You can claim a deduction for the cost of insuring your tools and equipment to the extent that you use them for work.

Insurance – income continuance

You can claim a deduction for the insurance premiums you pay to cover yourself for loss of income.

Interest costs

You can claim the cost of interest on money borrowed to purchase work-related equipment. If the equipment was also used for private purposes, you cannot claim a deduction for that part of the interest.

Meals

You cannot claim a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense. For information about claiming deductions for the cost of meals eaten during overtime, see [Overtime meals](#).

Newspapers

You cannot claim a deduction for the cost of newspapers as it is a private expense.

Overtime meals

An amount for overtime meals that is part of your normal salary and wage income is taxed as part of your income. It is not an 'overtime meal allowance'.

You must include amounts you received as overtime meal allowance at item **2** on your tax return.

You can claim for overtime meal expenses only on those occasions when:

- you worked overtime **and**
- your employer paid you an overtime meal allowance under an industrial law, award or agreement.

You will need written evidence if your claim per meal is more than the rate stated in *Taxation Determination TD 2013/16 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2013-14 income year?* Read this determination together with *Taxation Ruling TR 2004/6 - Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses*.

If you received an award overtime meal allowance which is not shown on a payment summary, you may choose not to include the allowance as income at item **2** on your tax return and not claim a deduction, as long as:

- the allowance does not exceed the Commissioner's reasonable allowance amounts, and
- you have fully spent it.

Professional indemnity insurance

You can claim a deduction for the cost of professional indemnity insurance.

Professional library

For information about claiming deductions for the decline in value of professional library used for work, see [Capital allowances](#).

Removal and relocation

You cannot claim a deduction for the cost involved in taking up a transfer in an existing employment or taking up new employment with a different employer.

Seminars, conferences and training courses

You can claim a deduction for the cost of attending seminars, conferences and training courses that are sufficiently connected to your work activities.

Social functions

You cannot claim a deduction for the cost of attending staff dinners or other social functions even if clients meet you there.

Stationery

You can claim a deduction for the cost of street directories, logbooks, diaries, pens and other stationery to the extent that you use them for work.

Supreme Court library fees

You can claim a deduction for Supreme Court library fees you pay on an annual basis. You cannot claim a deduction if you pay Supreme Court library fees only once upon admission to practise.

Suspension from practice

You cannot claim a deduction for the cost of defending your right to practise.

Technical or professional publications

You can claim a deduction for the cost of journals, periodicals and magazines that have a content sufficiently connected to your employment as an employee lawyer.

Telephone calls, telephone rental and connection costs

You can claim a deduction for the cost of work-related telephone calls.

You can claim a deduction for your telephone rental if you can show that you are on call or are regularly required to telephone your employer while you are away from your workplace. If you also use your telephone for private purposes, you must apportion the cost of telephone rental between work-related and private use.

You cannot claim a deduction for the cost of connecting a telephone, mobile phone, pager or any other telecommunications equipment as it is a capital expense.

You cannot claim a deduction for the cost of an unlisted telephone number (silent number) as it is a private expense.

Tools and equipment

For information about claiming deductions for the decline in value of tools and equipment used for work, see [Capital allowances](#).

You can claim a deduction for the cost of repairing tools and equipment for work. If the tools or equipment were also used for private purposes, you cannot claim a deduction for that part of the repair cost.

Union and professional association fees

You can claim a deduction for union and professional association fees. If the amount you paid is shown on your payment summary, you can use it to prove your claim. You can claim a deduction for a levy paid in certain circumstances, for example, to protect the interests of members and their jobs.

You cannot claim a deduction for:

- joining fees
- levies or other amounts you paid to assist families of employees suffering financial difficulties as a result of employees being on

strike or having been laid off.

Wigs worn by lawyers for appearances in court

For information about claiming deductions for the decline in value of wigs worn by lawyers for appearances in court, see [Capital allowances](#).

Remember

- Make sure you write down all your income on your tax return. Include income from a second job, benefits you received from the government and interest you received from a bank, building society or credit union.
- Sign your tax return. It is your responsibility to make sure your tax return is correct even if you use a registered tax agent.
- Keep all the records you need to prove your deduction claims. **Keeping your tax records** provides information on the type of records that you should keep and how long you need to keep them.
- Ask for help if you need it, from your registered tax agent or phone us.

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Website

- For general tax information, search this site
- For comprehensive information about deductions, go to Deductions you can claim [Claiming deductions - home](#)

Publications

Publications referred to in this guide are:

- [Guide to depreciating assets 2014](#)
- [Law Administration Practice Statement PS LA 2001/6 – Home office expenses: diaries of use and calculation of home office expenses](#)
- [Taxation Determination TD 2013/16 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2013-14 income year?](#)
- [Taxation Ruling TR 93/30 – Income tax: deductions for home office expenses](#)
- [Taxation Ruling TR 95/9 – Income tax: employee lawyers – allowances, reimbursements and work-related deductions](#)
- [Taxation Ruling TR 2003/16 – Income tax: deductibility of protective items](#)
- [Taxation Ruling TR 2004/6 – Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses](#)
- [Taxpayers' charter – what you need to know](#)

To get any publication referred to in this guide:

- go to ato.gov.au/publications for publications, taxation rulings, practice statements and forms
- phone **1300 720 092**

Phone

We can offer a more personalised service if you provide your tax file number (TFN).

- **Individual 13 28 61**

Individual income tax and general personal tax enquiries, including capital gains tax


- **Business 13 28 66**

Information about business income tax, fringe benefits tax (FBT), fuel tax credits (FTC), goods and services tax (GST), pay as you go (PAYG) and activity statements, including lodgment and payment, accounts and business registration (including Australian business number and tax file number), and dividend and royalty withholding tax.

- **Superannuation 13 10 20**

Other services

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service (TIS) on **13 14 50** for help with your call.

If you are deaf or have a hearing or speech impairment, contact us through the National Relay Service (NRS). For more information, go to relayservice.gov.au 

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- Choose from two secure lodgment options to suit your circumstances – *myTax* or *e-tax*
- Most refunds within 12 business days
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- Get instant confirmation when you have lodged

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How self-assessment affects you



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How self-assessment affects you

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Self-assessment means we use the information you give on your tax return and any related schedules and forms to work out your refund or tax liability. We do not take any responsibility for checking the accuracy of the details you provide, although our system automatically checks the arithmetic.

Although we do not check the accuracy of your tax return at the time of processing, at a later date we may examine the details more thoroughly by reviewing specific parts, or by conducting an audit of your tax affairs. We also have a number of audit programs that continually check for missing, inaccurate or incomplete information.

What are your responsibilities?

It is your responsibility to lodge a tax return that is signed, complete and correct. Even if someone else, including a tax agent, helps you to prepare your tax return and any related schedules, you are still legally responsible for the accuracy of your information.

What if you lodge an incorrect tax return?

If you become aware that your tax return is incorrect, you must contact us straight away.

Initiatives to complement self-assessment

There are a number of systems and entitlements that complement self-assessment, including:

- the private ruling system (see below)
- the amendment system (if you find you have left something out of your tax return)
- your entitlement to interest on early payment or over-payment of a tax debt.

For further information, see [Self-assessment and the taxpayer](#).

Do you need to ask for a private ruling?

If you are uncertain about how a tax law applies to your personal tax affairs, you can ask for a private ruling. To do this, complete the [Private ruling application form \(not for tax professionals\) \(NAT 13742\)](#), or contact us.

Always lodge your tax return by the due date regardless, even if you:

- are waiting for a private ruling
- may need to amend your tax return once you have received the private ruling.

We publish all private rulings on ato.gov.au/rba. Before we do, we remove all information that could identify you.

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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