



## ATO unveils 'wild' tax deduction attempts and priorities for 2025

The ATO reveals 'unbelievable' tax deduction attempts, and what their tax time priorities are for 2025.

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The Australian Taxation Office (ATO) has today revealed some of the 'wild' work related expense tax claims people have tried to put past the ATO, and spoiler alert: an air fryer generally won't make the cut.

Some of the most outrageous deduction attempts the ATO saw last year included:

- A mechanic tried to claim an air fryer, microwave, 2 vacuum cleaners, a TV, gaming console and gaming accessories as work-related. The claim was denied as these expenses are personal in nature.
- A truck driver tried to claim swimwear because it was hot where they stopped in transit and they wanted to go for a swim. The claim was denied as these expenses are personal in nature.
- A manager in the fashion industry tried to claim well over \$10,000 in luxury-branded clothing and accessories to be well presented at work, and to attend events, dinners and functions. The clothing was all conventional in nature and was not allowed.

ATO Assistant Commissioner Rob Thomson reminded taxpayers that the ATO's role is to collect the correct amount of tax that is owed, and exaggerated deduction attempts would not be tolerated.

'While some people have tried their luck with unusual work-related deduction claims, most people realise to be able to claim an expense, it needs to meet strict criteria.

'While a lunchtime dip might clear your head for work, swimwear for a truck driver is clearly not deductible.'

'We know in many instances mistakes relating to work-related expenses could be avoided with a little time and effort,' Mr Thomson said.

This tax time the ATO will be focused on areas it sees frequent errors, including work-related expenses, working from home deductions and in respect to multiple income sources.

'Work-related expenses must have a close connection to your income earning activities, and you should be prepared to back it up, with records like a receipt or invoice.'

'If your deductions don't pass the 'pub test', it's highly unlikely your claim would meet the ATO's strict criteria'.

'Don't fall into the trap of thinking you can claim expenses like travel to and from work and childcare costs. These expenses are personal in nature and cannot be claimed. When in doubt look for guidance on the ATO website or speak with your registered tax agent.'

'If you're anything like me, a paper receipt will get lost almost immediately. The myDeductions tool on the **ATO app** allows you to keep records of your work and general expenses to make lodging your tax return easier,' Mr Thomson said.

When you are ready to lodge your tax return you can easily share your saved deductions with your registered tax agent or upload them to myTax to make tax time simple.

'If you're not sure what you can or can't claim, check the ATO website for detailed guidance, or ask your registered tax professional, if you have one. Don't just claim it and hope for the best as penalties and interest may apply.'

One of the most-claimed work-related expense each year is a working from home deduction. In 2024 more than 10 million people claimed a work-related deduction, and many of those claimed a deduction related to working from home.

There are 2 ways you can calculate your deduction for additional expenses you incur by working from home - the fixed rate method or the actual cost method.

In order to claim a working from home deduction, you must be working from home to fulfil your employment duties (not carrying out minimal tasks) and you have to have records to prove you incurred additional expenses due to working from home.

Using the fixed rate method allows you to claim 70 cents for every hour you work from home and covers your additional running expenses that are often difficult to apportion, like internet, phone usage, electricity and stationery.

‘Remember that you can’t then claim these items separately elsewhere in your tax return – no double dipping!’ Mr Thomson warned.


To claim using the actual cost method, you must have records of all the expenses you claim, and the work-related use of your expenses to back up your deduction.

The ATO is also reminding Australians to declare **all sources of income**, and make sure they are included on their tax return. This includes side-hustles, for example if you are providing ride sourcing services or selling services via an app.

Each source of income you have will have different deductions available to you, depending on the nature of the income and your occupation.

More information on specific deductions for different jobs is available in the ATO’s **occupation and industry specific guides**.

## Notes to journalists

- Assistant Commissioner Rob Thomson is available for interviews on request.
- A high-resolution headshot of [ATO Assistant Commissioner Rob Thomson](#)  is available for download from our media centre.
- ATO stock footage and images are available for use in news bulletins from our media centre.

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