



Dental expenses are private expenses

Your clients can't claim their dental and medical expenses. These are private expenses.

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We're seeing a number of deduction claims for dental expenses this tax time.

Dental expenses, including preventative and necessary dental treatment, medical expenses, and other costs relating to your client's personal appearance, like teeth whitening, makeup, skin care, shaving products, and haircuts are not deductible. These are private expenses.

This is the case even if an employer expects your client to maintain a certain appearance or pays them an allowance to cover grooming expenses.

Remind your clients:

- They can only claim an expense that **directly** relates to earning their income. If there's no direct connection, they should not claim a deduction.
- Private expenses can't be claimed as a deduction.

Confirm your client:

- Has written evidence of all their expenses.
- Can show a direct connection to earning their employment income.

Where the client is unable to claim a deduction for the expenses, encourage them to read:

- [Deductions you can claim](#)
- [Occupation and industry specific guides](#)

Find out more about dental deductions at [Medical and dental expenses, vaccinations and COVID-19 tests](#).

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