darren.gleeson@taxfitness.com.au
6/50 Ladner Street O'Connor WA
6163
0412 842 856

Name

Truck driver

Category

Overview

Truck drivers operate heavy vehicles to transport goods across local, regional, or interstate routes. Duties include loading/unloading, delivery documentation, vehicle checks, fatigue management, compliance reporting and long-distance travel. Deductible expenses include travel, protective clothing, equipment, operating expenses, and industry-required certifications.

Implementation and Cost

Typical Deductible Expenses

Expense	Key Rules / Notes
• Protective clothing & steel-cap boots	Must be protective or occupation-specific (non-slip, steel-cap, hi-vis).
• Hi-vis gear, gloves, safety equipment	Deductible when required for work.
• Sunglasses, hats & sunscreen	Deductible for sun protection while driving.
• Union fees & industry memberships	Deductible when directly related to employment.
• Work-related phone & data	Must apportion private use.
• Work-related travel	Delivery runs, customer site travel, depot-to-depot movements (not home-to-depot).
• Motor vehicle expenses (if using own vehicle)	Cents-per-km or logbook method.
• Overnight travel expenses	Accommodation, meals, and incidentals when required to sleep away from home (travel diary recommended).
• Tools & equipment	Tie-downs, safety gear, torches, UHF radios, logbooks (items > $300 depreciated).
• Licence, medicals, fatigue training	Deductible when required to maintain employment (e.g., HR/HC licence renewals, commercial medical).
• Work-from-home running expenses	Only for required admin, reporting or scheduling duties.
• Laundry of protective clothing	Deductible using a reasonable ATO method.

Common Non-Deductible Expenses

Expense	Reason
• Everyday clothing	Private, even if suitable for work.
• Travel: home ↔ depot or regular pick-up location	Private commute.
• Meals purchased during non-overnight shifts	Private.
• Gym or fitness costs	Private unless medically required.
• Fines, speeding tickets, parking fines	Never deductible.
• Personal grooming, toiletries	Private.
• Full cost of phone, internet, UHF, tools	Apportion required.

ATO Risk & Audit Flags

- Claiming normal clothing as protective gear
- Claiming home-to-depot travel
- Incorrect overnight meal claims without evidence
- Overstating kilometres or not keeping a logbook
- Claiming personal purchases such as snacks, drinks or toiletries
- No calculation of work-related % for phone/internet

Evidence & Record Checklist

1. Receipts/invoices for protective gear, tools, and equipment
2. Travel diary for overnight trips
3. Logbook or km record for vehicle expenses
4. Phone/internet work-use percentage calculations
5. Licensing/medical renewal invoices
6. Notes for work-related travel purposes
7. Depreciation schedule for assets over $300

Practical Examples

Scenario	Treatment
1. Buying steel-cap boots anda hi-vis shirt	Deductible
2. Driving depot → client site → customer → depot	Deductible
3. Meals purchased on a long shift but not overnight	Not deductible
4. CPD/fatigue management course required by employer	Deductible
5. HR licence renewal to maintain employment	Deductible
6. Overnight trip requiring accommodation and meals	Deductible with diary