

# ***IT 2409 - Income Tax : deductions allowable to civil marriage celebrants***

 This cover sheet is provided for information only. It does not form part of *IT 2409 - Income Tax : deductions allowable to civil marriage celebrants*

There is an Addendum notice for this document.

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8. While it is not practicable to provide an exhaustive list of all expenses which may be allowable as income tax deductions the following list illustrates the sorts of deduction which may be allowed.

- (a) Advertising in newspapers and magazines, business listing in a telephone directory, business cards, etc.
- (b) Telephone costs, including answering service, for business purposes. Where the equipment is owned by a celebrant an appropriate portion of depreciation may be allowed as a deduction.
- (c) Sickness and accident insurance premiums where the policy provides for the payment of periodic benefits which are of an income nature.
- (d) The costs of a brief or attache case up to \$100. Where the cost exceeds \$100 deduction will be by way of depreciation.
- (e) Bank charges on any account operated for business purposes.
- (f) Where a camera is used for business purposes a deduction for depreciation of the camera and for repairs, film and processing and albums may be allowed to the extent of business use.
- (g) Where part of a celebrant's home is used solely as an office for civil marriage purposes, a deduction may be allowed for the portion of mortgage interest, rent, electricity, gas, cleaning and insurance which relates to the home office. Depreciation of any furniture or carpet which is in the home office may also be allowed as a deduction.
- (h) Where a celebrant uses a computer for business purposes a deduction will be allowed, limited to the extent of business use of the computer, for depreciation (or where applicable lease payments), software, repairs and insurance.
- (i) Expenses incurred in attending conferences or seminars directly related to the celebrant's business.
- (j) Small gifts to the marrying couple.
- (k) Hire of microphone, amplifier and furniture necessary to perform the marriage ceremony and also the cost of instructions in the use of a microphone.
- (l) Public liability insurance premiums.
- (m) Where a professional library is maintained a deduction will be allowed for depreciation of the library.
- (n) Magazines and journals purchased for use in a waiting room.

- (o) Membership fees of the Association of Civil Marriage Celebrants of Australia (Inc.).
  - (p) Parking fees incurred while travelling for business purposes.
  - (q) Printing, stationery, photocopying, secretarial services.
  - (r) Motor vehicle expenses incurred while travelling for business purposes including travel to and from the celebrant's home. Where the travel involved is less than 5000 kilometres in an income year a deduction may be claimed using a set rate per kilometre. Otherwise full details of the claim are required. Details of the set rate per kilometre for various types of motor vehicles are available from local branches of the Australian Taxation Office.
  - (s) Where a celebrant uses a typewriter for business purposes a deduction will be allowed for depreciation limited to the extent of business use (or where applicable lease payments) and for ribbons and repairs.
9. Rates of depreciation are available from local branches of the Australian Taxation Office.
10. Civil marriage celebrants are not considered to be entitled to income tax deductions for the following items:-
- (a) Expenditure incurred on clothing, footwear, dry cleaning, hairdressing, grooming and make-up. Expenditure on these items is considered to be of a private or domestic nature. It is a long established principle of income tax law that income tax deductions are not allowable for expenditure on conventional clothing or footwear or for cleaning and maintenance of such clothing unless there are peculiar or unavoidable conditions directly attributable to the activities which produce the assessable income that require an abnormal number or variety of garments. It is considered that the performance of the duties of office of a civil marriage celebrant does not require an abnormal number or variety of garments - essentially it is a matter of personal choice. For the same reasons expenditure on hairdressing is considered to be a personal matter.
  - (b) Expenditure on gardening maintenance at a celebrant's home is not regarded as an allowable deduction because there is insufficient connection between the incurring of the expense and the derivation of assessable income.

COMMISSIONER OF TAXATION  
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