



Claiming SCOA Membership fees as a Tax Deduction

Eligibility

The Australian Tax Office's *Class Ruling 2003/76* sets out the conditions for when a SCOA membership fee can be claimed as a deduction. You are able to claim fees in full in the following circumstances:

- ▶ where you have single (ordinary) membership; or
- ▶ where you have a contributor's widow(er) membership.

If you have joint membership and your spouse/partner is not a Commonwealth or Territory superannuant or is not a Comcare client, then you can claim on the single (ordinary) membership fee. The balance of the joint membership fee is not deductible by the relevant member or his/her spouse/partner.

Where a joint membership is held and **both members** covered by that membership are joint recipients of Commonwealth/Territory superannuation pensions and/or Comcare payments, each can claim half the joint membership fee.

Please note: If you are not in receipt of a superannuation pension and/or a compensation payment from Comcare, you cannot claim SCOA membership fees. Deductibility of these fees will need to be determined having regard to your individual circumstances. Members in this situation should therefore seek advice from their taxation adviser or the Australian Taxation Office.

How to Claim

When completing your 2010 tax return, SCOA members who satisfy the eligibility criteria outlined in *Class Ruling 2003/76* should claim their membership fees in accordance with the following advice received from the Taxation Office.

"For 2010, SCOA fees claimed as a deduction should be included at Item D16 (Other deductions) on the income tax return. This is the correct Item whether the TaxPack form is used or e-tax. The Short Tax Return does not have an equivalent Item as it only caters for a restricted range of deductions. Therefore, if you do not use a tax agent, you will have to use e-tax or TaxPack 2010 to claim your SCOA membership fees. Item D16 is in the TaxPack 2010 supplement."