KEYPOINT
ACCOUNTANTS & ADVISORS

1. BUSINESS & OPERATING COSTS

✓ Stationery, printing, office supplies
✓ Work PPE (gloves, masks, sanitiser)
✓ Phone & internet (business % only)
✓ Business software (scheduling, client notes, accounting)
✓ Bank fees for business account
✓ NDIS Worker Screening, registrations, subscriptions
✓ Logoed or occupation-specific uniforms

2. HOME OFFICE EXPENSES (If You Do Admin at Home)

ATO Home office Rate (Most common)

- Set ATO calculation per hour at ATO rate for the use of Office Equipment & Electricity
- No records required other than a home office diary noting hours worked from home.

⚠ *Keypoint can provide a home office diary that can be used to record hours (in excel format)*

Running Expenses (2nd Most common)

- Electricity
- Internet/phone (business %)
- Computer depreciation
- Office desk/chair/equipment

⚠ *Specific requirements per ATO to be adhered to — Floorplan of home and designated room setup for office have to exist (not be used by other family members)*

Occupancy Costs (Use only with dedicated office)

- Rent/mortgage interest percentage
- Council rates
- Home insurance

⚠ *Can affect capital gains tax on your home — get advice first from us first on best method.*

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3. VEHICLE & TRAVEL (Business-Use Only)

✓ Transporting clients
✓ Travelling between multiple client locations
✓ Travel to training, admin meetings, supervision
✓ Fuel, servicing, registration, insurance, depreciation (logbook)
⚠ *Logbook required to be kept for 12 weeks outlining business & private use trips then a percentage is taken to determine business usage component.*

OR

✓ Cents-per-kilometre method

⚠ *Travel Diary to be kept determining the claim for business use kilometre's travelled*

❌ **Not allowed:** Home → first client, private trips, reimbursed travel.

4. TOOLS, EQUIPMENT & ASSETS

✓ Phone, laptop, tablet
✓ Therapy tools or sensory resources you pay for
✓ First aid kit, cleaning/disinfectant supplies
✓ Work equipment bags
✓ Instant asset write-off (items <$20,000 to 30 June 2026) / otherwise standard depreciation for larger items

5. TRAINING & PROFESSIONAL DEVELOPMENT

✓ NDIS-related training (First Aid, Hoisting, Med Admin, Manual Handling)
✓ CPD, workshops, conferences
✓ Certification renewals
✓ Books, study materials
✓ Travel to training

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6. INSURANCE & COMPLIANCE COSTS

✓ Public liability insurance
✓ Professional indemnity insurance
✓ Income protection (outside super)
✓ Professional association fees

✓ Union fees
✓ Blue Card (if required in your role)

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7. MARKETING & PROMOTION

✓ Website hosting, domain, builder
✓ Google / Meta ads
✓ Business cards, flyers, brochures
✓ Branding, photography, graphic design

8. PROFESSIONAL SERVICES
✓ Bookkeeping, accounting, tax agent fees
✓ Business/legal advice
✓ Consulting, business coaching
✓ HR/payroll services (if hiring staff)

9. SUPERANNUATION
✓ Voluntary super contributions (deductible)
✓ Super for employees

10. NDIS-SPECIFIC RULES
You *cannot* claim:
✗ Items reimbursed by a participant or NDIS plan
✗ Client gifts
✗ General food/meals for yourself
✗ Non-uniform clothing
✗ Childcare, personal medical expenses
✗ Fines

You *can* claim:
✓ Resources used in sessions that YOU pay for (not reimbursed)
✓ Safety equipment needed to deliver supports

RECORD-KEEPING REQUIREMENTS

Keep the following for **5 years**:

• Receipts, invoices, statements
• Vehicle logbook (12-week period)
• Notes of business vs private use
• Appointment + travel logs
• Insurance & membership documents

Are you a business that accepts cryptocurrency as a form of payment? Contact us for more information on 07 5585 0600.