

## 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 annual tax return, SCOA members who satisfy the eligibility criteria outlined in Class Ruling 2003/76 should claim their membership fees in accordance with the advice received from the Taxation Office each year. It is intended to publish this advice in the May 2012 SuperTime. The section usually relevant to this claim is to be found in the Tax Pack (Supplementary Section) covering "Other Deductions" (D15 for 2010/11 tax return).