

Deductions You May be Able to Claim	You Have a Study	You Don't Have a Study
Heating, Cooling and Lighting	Yes	Yes
Work-related phone costs	Yes	Yes
Decline in value (depreciation) of office plant and equipment such as desks, chairs, printers and computers	Yes	Yes
Costs of repairs to your home office furniture plant & equipment	Yes	Yes
Decline in value (depreciation) of curtains, carpets and light fittings	Yes	No
Costs of repairs to curtains, carpets and light fittings	Yes	No
Cleaning Costs	Yes	No
Occupancy Costs such as rent, mortgage interest, insurance and rates	Yes*	No

* Might need to include CGT consequences