

# Study and claim

If you work and study, you may be eligible for tax deductions

➤ To find out more, visit  
[www.ato.gov.au/studyandclaim](http://www.ato.gov.au/studyandclaim)




## Self-education expenses


Self-education expenses are the costs you incur to maintain a course of study at a school, college (such as TAFE), university or other recognised place of education.

## Eligibility to claim

A tax deduction for your self-education expenses is available if you work and study at the same time and can satisfy any of these conditions:

- you are upgrading your qualifications for your current employment
- you are improving your skills or knowledge for your current employment
- you are employed as a trainee and you're undertaking a course that forms part of that traineeship
- you can show that at the time you were working and studying, your study led, or was very likely to lead to an increase in employment income.

 To work out if you're eligible to claim, use our interactive self-education expenses eligibility tool at **[www.ato.gov.au/studyandclaim](http://www.ato.gov.au/studyandclaim)**

-  You're not eligible under any of the following circumstances:
- if your study is not related to your employment
  - if you're employed in a field related to your studies but the skills you're obtaining are not used or only partially used in your employment duties
  - if the course is opening up a new field of employment.

# Expenses you can claim

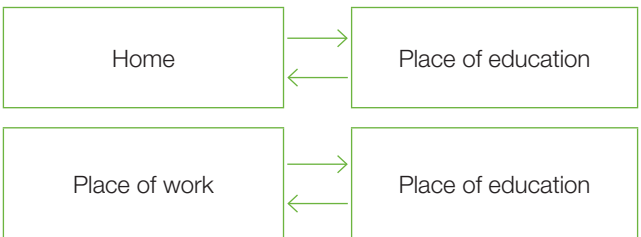
If you're eligible, you can claim the following self-education expenses as a tax deduction:

- course and tuition fees (FEE-HELP & OS-HELP)
- textbooks, professional and trade journals
- stationery and photocopying
- cost of repairing a computer you use for study purposes
- interest on borrowings to purchase a computer
- decline in value (depreciation) of a computer
- student union fees
- meal costs if participating in your course means you must be away from home for more than one night
- running cost expenses if you have a room set aside for work-related study purposes
- allowable travel (see below).

## Travel you can claim

When you use a car or public transport, you can claim the cost of travelling from your:

- home to your place of education and back
- work to your place of education and back.



# Expenses you can't claim

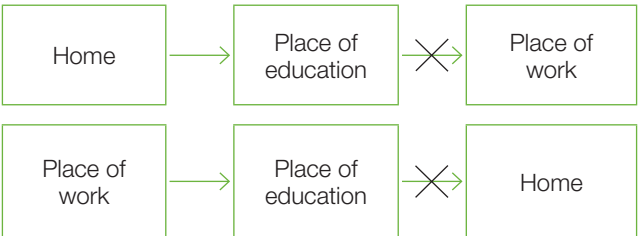
You can't claim:

- course and tuition fees (HECS-HELP)
- any self-education expenses you incurred when your only income was one or more of the following
  - Youth Allowance
  - Austudy
  - ABSTUDY
  - similar payments providing financial assistance
- repayments you made on loans from
  - the Student Financial Supplement Scheme (SFSS)
  - Higher Education Loan Programme (HECS-HELP).

## Travel you can't claim

You cannot claim the cost of the last stage of your travel from:

- home to your place of education, and then to work
- work to your place of education, and then to your home.



## How we can help

For assistance, visit our website at

**[www.ato.gov.au/studyandclaim](http://www.ato.gov.au/studyandclaim)** and refer to:


- **Self-education eligibility tool** – work out if you are eligible to claim a deduction for self-education expenses relating to your work
- ***Claiming self-education expenses – specific expenses*** – specific expenses you may be able to claim if you undertake self-education relevant to earning your income
- **Self-education expenses calculator** – calculate an estimate of how much you can claim for work-related self-education expenses
- **Decline in value calculator** – calculate an estimate of the depreciation you can claim on an asset such as a computer.

## How to make a claim

At tax time, complete item 'D4 – Work-related self-education expenses' in your tax return.

To complete your tax return, use:

- **e-tax** by downloading it from our website at [www.ato.gov.au/etax](http://www.ato.gov.au/etax) – it's free, fast and personalised, and available for the vision impaired using screen-reader software. Most refunds are paid within 14 days.
- **TaxPack** to prepare your tax return on paper. *TaxPack* is available from newsagents from July to October and from our shopfronts.

 **When preparing your claim for work-related self-education expenses remember:**

- you only claim your repair or depreciation costs that relate to your study. For example, if you use a computer 40% for study and 60% for personal purposes, you can only claim 40% of your repair or depreciation cost
- you will need to keep receipts and other records if your claim exceeds \$300
- in certain circumstances, you may have to reduce your claim by \$250.

## More information

For more information about self-education expenses:

- visit our website at **www.ato.gov.au**
- refer to *TaxPack* (NAT 0976)
- phone us on **13 28 61**
- talk with your registered tax agent.

If you do not speak English well and want to talk to a Tax Officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to appropriate TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

## Our commitment to you

Text goes her We are committed to providing you with guidance you can rely on. If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at **www.ato.gov.au** or contact us.

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