

Work Related Self Education

Please complete and send in with your 2023 Individual Tax Return checklist

CLIENT NAME:		CLIENT SIGNATURE:	X
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EXPENSES INCURRED – 1 July 2022 to 30 June 2023			
Tuition Fees (not HECS):	\$	Overnight Accommodation in connection with study:	\$
Student Union:	\$	Overnight Meal expenses in connection with study:	\$
Text Books:	\$	Computer Requisites:	\$
Stationery / Photocopying:	\$	Home Office Expenses – where room dedicated to studying:	\$
Other: _____	\$	Other: _____	\$
Other: _____	\$	Other: _____	\$

DEPRECIABLE ITEMS – 1 July 2022 to 30 June 2023		
ITEM	DATE PURCHASED	COST
		\$
		\$
		\$
		\$

Self education expenses are expenses related to a course of education provided by a school, college, university or other place of education.

You can only claim self education expenses that relate to your work as an employee at the time you were studying. If your self education was to help you get a new job or commence a new income earning activity, you **cannot claim** your expenses.

Generally, it is necessary to meet one of the following tests to be entitled to claim a tax deduction:

- the expense must have a relevant connection to your current income earning activities;
- the course undertaken enables you to maintain or improve the knowledge and/or skills that you exercise in your current income earning activities; or
- the course is likely to lead to an increase in income from your current income earning activities in the future.

You **cannot** claim a deduction for self education expenses where the activity is:

- designed to result in a new job or to open up a new business or income earning activity;
- too general in nature (e.g. life coaching / success seminars); or
- related to receiving Government income support payments.

IMPORTANT: This is not advice. Clients should not act solely on the information contained within. Items herein are general comments only and do not constitute or convey advice per se. Also changes in legislation may occur quickly. We therefore recommend that our formal advice be sought before acting. This information is issued as a helpful guide to clients and for their private information. Therefore it should be regarded as confidential and not be made available to any person without our prior approval. © AVANCE, Chartered Accountants, photocopying of this document is only at the approval of its Directors. Issue Date: 12/07/2023

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You **cannot** claim deductions for the following expenses:

- self education expenses that you incurred if the only income you received was from youth allowance/Austudy;
- HECS payments, repayments made to SFSS or HELP; or
- occupancy expenses such as mortgage interest, house insurance, rates or repairs.

What travel expenses can be claimed?

You can claim expenses for travel between:

- home and your place of education;
- your place of education and home;
- work and your place of education; and
- your place of education and work.

However, in some circumstances only the first leg of each trip is deductible.

IF DURING 1 July 2022 to 30 June 2023 YOU TRAVELLED FROM YOUR ...	
home to your place of education and then to work	then you can claim for travel between your home and your place of education.
work to your place of education and then to home	then you can claim for travel between your work and your place of education.

Substantiation

If your total claim for all work expenses is more than \$300, you must keep written evidence to prove your claim. Examples of written evidence include receipts of purchase and log books.

Written evidence must be kept for 5 years from the date you lodge your return.

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