



## Changes to self-education deduction labels D4 and D5

Claiming eligible self-education deductions at D4.

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From the 2023–24 income year, eligible deductions for **work-related self-education expenses** will be claimed at Label D4 – *Self-education expenses*.

Previously, formal education courses provided by professional associations, seminars, education workshops or conferences connected to work, were claimed at D5 – *Other work-related expenses*. These expenses now need to be included at Label D4 Category A.

This doesn't change the types of expenses, or the amounts of deductions a taxpayer can claim, only the label at which they can be claimed.

To claim a deduction for self-education expenses, a close connection between the expense for self-education and work activities at that time must be shown.

A deduction may be claimed if:

- the expense for self-education maintained or improved a skill or specific knowledge required for work activities at that time, or
- the expense for self-education was leading to, or was likely to lead to, increased income from work activities at that time.

Eligibility for work related self-education expenses, and an estimate for the deduction for a tax return can be checked using our **self-education expenses calculator**.

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