TD 93/D112 - Income tax: are the costs incurred by teachers when travelling to their regular school to attend Parent and Citizens meetings, sports and other school functions able to be claimed as a deduction under subsection 51(1) of the Income Tax Assessment Act 1936 ?

This cover sheet is provided for information only. It does not form part of *TD 93/D112 - Income tax: are the costs incurred by teachers when travelling to their regular school to attend Parent and Citizens meetings, sports and other school functions able to be claimed as a deduction under subsection 51(1) of the Income Tax Assessment Act 1936 ?*

This document has been finalised by TD 93/113.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

Draft Taxation Determination

Income tax: are the costs incurred by teachers when travelling to their regular school to attend Parent and Citizens meetings, sports and other school functions able to be claimed as a deduction under subsection 51(1) of the Income Tax Assessment Act 1936 ?

1. No. The journeys made by teachers travelling to their regular school are travel from their home to their place of work and home again . This is a private expense and the costs incurred in this travel are not deductible under Subsection 51(1).

2. Even if the journey is made outside normal school hours or is a second or subsequent trip it remains home to work travel and a private expense.

Example :

A teacher is required to attend his school's annual parent-teacher night at 7 pm. He leaves the school in the afternoon and then returns to attend the meeting in the evening. He cannot claim the cost of travelling to the school to attend the meeting.

Commissioner of Taxation
6/5/93

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