TD 93/113 - Income tax: are the costs incurred by teachers when travelling between their home and their regular school to attend Parent and Teacher meetings, sports and other school functions allowable 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 93/113 - Income tax: are the costs incurred by teachers when travelling between their home and their regular school to attend Parent and Teacher meetings, sports and other school functions allowable as a deduction under subsection 51(1) of the Income Tax Assessment Act 1936?*

This document has changed over time. This is a consolidated version of the ruling which was published on *17 June 1993*

Generated on: 23 November 2026, 12:57:01 AM

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part . Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Taxation Determination

Income tax: are the costs incurred by teachers when travelling between their home and their regular school to attend Parent and Teacher meetings, sports and other school functions allowable 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 school in the afternoon and then returns to attend the meeting in the evening. He is not entitled to a deduction for the cost of travelling to the school to attend the meeting.

Commissioner of Taxation
17/6/93

FOI INDEX DETAIL: Reference No. I 1215285 Previously issued as Draft TD93/D112
Related Determinations:
Related Rulings: IT 112; IT 2543; MT 2027
Subject Ref: home to work travel; teachers; teachers travel expenses
Legislative Ref: ITAA 51(1)
Case Ref:
ATO Ref: PAUD/CHM

ISSN 1038 - 8982