Australian Government
Australian Taxation Office

SIRAGUSA
ACCOUNTANTS & ADVISERS

Self-education expenses

To claim a deduction for a work-related self-education expense:

- You must have spent the money yourself and weren't reimbursed.
- The expense must directly relate to earning your income.
- You must have a record to prove it.

What are self-education expenses?

Self-education expenses are the costs you incur when you:

- undertake a course at an educational institution (whether or not the course leads to a formal qualification)
- attend a work-related conference or seminar
- do self-paced learning or a study tour (whether within Australia or overseas).

When can you claim?

You can claim a deduction for a self-education expense if it has a sufficient connection to your current work activities. It will have a sufficient connection if the study either:

- maintains or improves the specific skills or knowledge you require in your current work activities
- results in – or is likely to result in – an increase in your income from your current work activities.

When can't you claim?

You can't claim a deduction for self-education if at the time you incur the expense:

- you are not employed
- it doesn't have sufficient connection to your employment activities
- it relates only in a general way to your current employment or profession
- it enables you to get new employment – such as moving from employment as a nurse to employment as a doctor.

Course expenses you can claim

If your self-education meets the eligibility criteria, you may be able to claim a deduction for the following expenses:

- tuition, course, conference or seminar fees – the amounts you incur to enrol in a full fee paying place
- general course expenses – such as stationery, computer consumables, internet and data use
- decline in value of depreciating assets – an immediate deduction for assets costing $300 or less, or the decline in value of assets that cost more than $300
- car and other transport expenses – the cost of trips when you travel from home to your place of education and back home, or work to your place of education and back to work
- accommodation and meal expenses incurred when the self-education requires you to travel and be away from your home for one or more nights
- interest on money borrowed to pay for deductible self-education expenses.

Remember

You can only claim a deduction for the portion of these expenses that is directly related to your eligible self-education.

Expenses you can't claim

You can't claim the following self-education expenses:

- tuition fees paid by someone else or that your employer or a third-party reimburses for you
- tuition fees for a Commonwealth supported place at a university or higher education provider, which includes any fees you pay with the assistance of a HECS-HELP loan
- repayments of study and training support loans, including FEE-HELP and HECS-HELP loans
- accommodation and meals where you are living at the location you are undertaking the self-education.

Apportioning expenses

You need to apportion some expenses between private purposes and use for work-related self-education. For example, if you use a computer 50% of the time for study and 50% for private purposes, you can only claim half the decline in value of the computer as a deduction.

Calculating your expenses

Use our self-education expense calculator to estimate your self-education deductions. It also provides information on your claim eligibility.

Recording your expenses

If you're eligible to claim a work-related self-education deduction, keep records for all your self-education expenses. This may include course fees, textbooks, stationery, computers or laptops, and transport or travel expenses.

You also need to be able to show how the course directly relates to your employment at the time of study.

If you're claiming a deduction for a depreciating asset, for example, a laptop – you must keep records and details of how you work out the decline in value.

You can use our myDeductions tool in the ATO app to record your self-education expenses.

This is a general summary only
For more information go to ato.gov.au/selfeducation or speak to a registered tax professional.

NAT 75044-06.2026 DE-83001