


***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.

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## Draft Taxation Determination

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**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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FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings: IT 112; IT 2543; MT2027

Subject Ref: home to work travel; teachers; teachers travel expenses

Legislative Ref: ITAA 51(1)

Case Ref:

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