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Self Education Expenses

Taxpayers self-education expenses will generally be deductible where they are directly connected to the taxpayer’s current job or income earning activities and:

- The course of education will maintain or improve the taxpayer’s knowledge and/or skills in their current job; or
- It is likely to lead to an increase in income in respect of their current income earning activities.

In TR 98/9 the ATO sets out the main criteria and issues in relation to deductibility of self-education expenses. A deduction is not allowed for education costs where the study of the course is:

- Too general or relates to non-income producing purposes, e.g. an accountant doing an arts course part-time.
- Undertaken in order for the taxpayer to get a new job or open up a new business opportunity, e.g. an accountant doing a law degree part-time.

Deductions for self-education expenses include:

- Text books, student union fees and stationery.
- Home office running costs.
- Computer depreciation.
- Course fees excluding HECS-HELP but including FEE-HELP (see ATO ID 2005/26).
- Interest on moneys borrowed where the funds are used to pay the taxpayer’s self-education expenses.
- Travel expenses to and from university or TAFE.

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