

## Examples

- You travel for work purposes and take your partner and children. You can only claim travel expenses for your portion of the travel (e.g. the cost of a one bedroom apartment rather than a two bedroom apartment).
- You attend an international, 10 day work-related conference and stay for an additional two days for sightseeing purposes. This private travel component is incidental and you can claim the full cost of your airfares. However, you cannot claim accommodation or meal expenses for the two days private travel.
- You are on holiday and decide to attend a work-related seminar. As the primary purpose of travel is private, you can only claim the cost of attending the seminar and not any accommodation or other travel expenses.

## Useful ATO resources

- For more information on claiming travel expenses, please visit [ato.gov.au/travelexpenses](http://ato.gov.au/travelexpenses)
- For more information on what the Commissioner's reasonable amounts are, please visit [ato.gov.au/law](http://ato.gov.au/law)

## Contact the Curtin Tax Clinic

☎ 08 9266 2575 📠 0466 697 154  
✉ [curtintaxclinic@curtin.edu.au](mailto:curtintaxclinic@curtin.edu.au)  
🌐 [curtin.edu/tax-clinic](http://curtin.edu/tax-clinic)

# Curtin Tax Clinic Guide:

## Travel expenses



Make tomorrow better.



## When can I claim?

A deduction can be claimed for certain travel expenses incurred when travelling in the course of performing work duties and/or when required to be away from home overnight for work purposes.

You will be unable to claim a deduction for any travel expenses that you are reimbursed for.

The receipt of a travel allowance from an employer does not automatically permit a deduction.

Some common claimable travel expenses include:

- transport expenses
- accommodation, meals and incidental expenses

## How much can I claim?

Travel expenses will need to be apportioned if they are partly private in nature.

If you travel on a work trip, you may not be required to apportion your costs where there is a minor private component that is merely incidental to the work.

## What can I claim?



### Transport expenses

You can claim a deduction for transport expenses including the cost of driving your car, flying, catching a train, taxi or bus.

You cannot claim the private travel cost of normal daily trips between home and work.



### Accommodation, meals and incidentals

You can claim a deduction for accommodation, meals and incidental expenses when you are required to be away from home overnight for work purposes.

You cannot claim accommodation, meals and incidental expenses incurred in the course of relocating or living away from home.

## What records do I need to keep?

You must keep written evidence (e.g. receipts) for your travel expenses.

Where you travel away from home for six or more nights in a row, you need to keep travel records (e.g. travel diary) in addition to keeping receipts.

You may not have to keep all receipts where you received an allowance for the expense and the deduction is below the Commissioner's reasonable amount. Where you may not be required to keep receipts, you will still need produce evidence to substantiate your claim (e.g. bank statements, payment summary, travel diary).

### Travel diaries

A travel diary is a record of all travel movements and activities undertaken during the travel period. It is required for each trip away from home that is six or more nights in a row long. All travel diaries must be in English and can be maintained in paper or electronic form.

Travel movements and activities must be recorded before they end or as soon as practicable afterwards. The information recorded must outline:

- where you were
- what you were doing
- the times the activities started or ended

A travel diary may not be required where:

- the travel is within Australia and
- you received an allowance from your employer and
- the deduction is below the Commissioner's reasonable amount.