

Claiming travel expenses

What you can claim

Travel expenses you may be able to claim include meals, accommodation and incidental expenses you incurred while away overnight for work – for example, going to an interstate work conference. Generally, if your travel did not involve an overnight stay, you cannot claim meals even if you received a travel allowance.

Other travel expenses you may be able to claim include:

- air, bus, train, tram and taxi fares
- bridge and road tolls
- parking, or
- car hire fees.

What you cannot claim

You cannot claim a deduction for expenses you incurred for the direct operation of a car that your employer provided, if at any time you or your relatives used it for private purposes, even if the expenses were work related.

Examples of direct operation expenses are petrol, oil and repairs. Such expenses form part of the valuation of the car for fringe benefits tax purposes. However, you may be able to claim expenses linked to the car.

Can I claim the cost of travel from home to work?

You cannot claim the cost of normal trips between your home and your workplace as that travel is private. You cannot claim it even if:

- you did minor tasks – for example, picking up the mail on the way to work or home
- you had to travel between your home and your workplace more than once a day
- you were on call – for example, you were on standby duty and your employer contacted you at home to come into work
- there was no public transport near where you work
- you worked outside normal business hours – for example, shift work or overtime, or
- your home was a place of business and you travelled directly to a place of employment.

You can claim for the cost of trips undertaken between your home and your workplace if:

- you used your vehicle or had other travel expenses because you had to carry bulky tools or equipment that you used for your work and could not leave at your workplace – for example, an extension ladder or cello
- your home was a base of employment – you started your work at home and travelled to a workplace to continue the work, or
- you had shifting places of employment – you regularly worked at more than one site each day before returning home.

that are not related to its direct operation, such as parking fees and bridge tolls.