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## Self-education expenses

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You may be able to claim a deduction for self-education expenses if your study is work-related or if you receive a taxable bonded scholarship. In some circumstances you have to reduce the amount of your claim by \$250.

Follow the links below for more information about:

- [Eligible courses](#)
- [Expenses you can claim](#)
- [Expenses you can't claim](#)
- [\\$250 reduction](#)

### Eligible courses

Self-education expenses are deductible when the course you undertake leads to a formal qualification and meets the following conditions.

The course must have a sufficient connection to your current employment and:

- maintain or improve the specific skills or knowledge you require in your current employment, or
- result in, or is likely to result in, an increase in your income from your current employment.

You cannot claim a deduction for self-education expenses for a course that does not have a sufficient connection to your current employment even though it:

- might be generally related to it, or
- enables you to get new employment.

### Taxable bonded scholarship recipients

You can claim a deduction for self-education expenses if, in doing the course, you are satisfying study requirements to maintain your right to a taxable bonded scholarship. If you are employed by the scholarship provider, normal work-related self-education rules apply.

### Expenses you can claim

You can claim the following expenses in relation to your self-education:

- accommodation and meals (if away from home overnight)
- computer consumables
- course fees
- decline in value for depreciating assets (cost exceeds \$300)
- purchase of equipment or technical instruments costing \$300 or less
- equipment repairs
- fares

- home office running costs
- interest
- internet usage (excluding connection fees)
- parking fees (only for work-related claims)
- phone calls
- postage
- stationery
- student union fees
- student services and amenities fees
- textbooks
- trade, professional, or academic journals
- travel to-and-from place of education (only for work-related claims).

Some travel for journeys cannot be claimed, but you may be able to offset the cost of these journeys against the [\\$250 reduction](#).

If an expense is partly for your self-education and partly for other purposes, you can only claim the amount that relates to your self-education as a deduction.

**See also:**

- [Self-education expenses calculator \(/Calculators-and-tools/Self-education-expenses/\)](#)
- [Claiming self-education expenses - specific expenses \(/Individuals/Income-and-deductions/In-detail/Education-and-study/\)](#)
- [myDeductions \(/general/online-services/in-detail/mydeductions/mydeductions/\)](#) – record keeping tool in the ATO app

## Expenses you can't claim

You cannot claim the following expenses in relation to your self-education:

- repayments of Higher Education Loan Program (HELP) loans (although the fees paid by some HELP loans are)
- Student Financial Supplement Scheme (SFSS) repayments
- home office occupancy expenses
- meals (unless sleeping away from home).

**See also:**

- [Claiming self-education expenses – specific expenses \(/Individuals/Income-and-deductions/In-detail/Education-and-study/?\)](#)

## \$250 reduction

Self-education expenses are broken into [five categories \(/Individuals/Income-and-deductions/In-detail/Education-and-study/?page=1#Calculating\\_your\\_claim\)](#). If all of your self-education expenses are 'category A' items then you have to reduce your deduction by \$250.

However 'category E' expenses' can be used to offset the \$250.

### Expenses you can offset against the \$250 reduction

While you can't claim a deduction for the following expenses, they can be taken into account in determining whether you have to reduce your overall claim.

- childcare

- computer purchase
- fares, travel or car expenses for these journeys
  - for **work-related** self-education, the second leg of a trip if you went from home to your place of education and then to work, or the other way around
  - if you receive a **taxable bonded scholarship** and are not employed by the scholarship provider, travel from home to your normal place of education and back.

**See also:**

- [Self-education expenses calculator \(/Calculators-and-tools/Self-education-expenses/\)](#)
- [myDeductions \(/general/online-services/in-detail/mydeductions/mydeductions/\)](#) - record keeping tool in the ATO app
- [Claiming self-education expenses – specific expenses \(/Individuals/Income-and-deductions/In-detail/Education-and-study/?\)](#)

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