

Travel between home and work and between workplaces

Trips between home and work are **generally considered private travel**. However, you can claim deductions in some circumstances, as well as for some travel between two workplaces.

If your travel was partly private and partly for work, you can only claim what you incurred in the course of performing your work duties

What you can claim

You can claim the cost of travelling:

- directly between two separate workplaces – for example, when you have a second job (providing one of the places isn't your home)
- from your normal workplace to an alternative workplace that is not a regular workplace (for example, a client's premises) while still on duty, and back to your normal workplace or directly home
- if your home was a base of employment – you were required to start your work at home and travelled to a workplace to continue your work for the same employer
- if you had shifting places of employment – you regularly work at more than one site each day before returning home
- from your home to an alternative workplace that is not a regular workplace for work purposes, and then to your normal workplace or directly home. This does not apply where the alternative workplace has become a regular workplace
- if you needed to carry bulky tools or equipment your employer requires you use for work and couldn't leave them at your workplace – for example, an extension ladder or a cello.

What you can't claim

You can't claim the cost of driving your car between work and home just because:

- you do minor work-related tasks – for example, picking up the mail on the way to work or home
- you have to drive between your home and your workplace more than once a day
- you are on call – for example, you are on stand-by duty and your employer contacts you at home to come into work
- there is no public transport near where you work
- you work outside normal business hours – for example, shift work or overtime
- your home was a place where you ran your own business and you travelled directly to a place of work where you worked for somebody else
- you do some work at home.

Itinerant work

You cannot count your home as a workplace unless you carry out itinerant work.

If you do itinerant work (or have shifting places of work) you can claim the cost for driving between workplaces and your home. The following factors may indicate you do itinerant work:

- Travel is a fundamental part of your work, as the very nature of your work, not just because it is convenient to you or your employer.
- You have a 'web' of work places you travel to, throughout the day.
- You continually travel from one work site to another.
- Your home is a base of operations – if you start work at home and cannot complete it until you attend at your work site.
- You are often uncertain of the location of your work site.
- Your employer provides an allowance in recognition of your need to travel continually between different work sites and you use this allowance to pay for your travel.