ATO Car Expenses Checklist

Can you claim your car for work travel?

You can claim your car for travel between your home and your workplace if:

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

Work-related car and travel expenses also include the cost of trips:

- between two separate places of employment (for example, when you have a second job)
- from your normal workplace to an alternative workplace while you are still on duty and back to your normal workplace or directly home
- from your home to an alternative workplace and then to your normal workplace or directly home (for example, if you travel to a client's premises to work there for the day).

If the travel was partly private, you can claim only the work-related part. You cannot claim normal trips between your home and your workplace, even if:

- you did minor work-related tasks at home or between home and your workplace
- you travelled between your home and workplace more than once a day
- you were on call
- there was no public transport near work
- you worked outside normal business hours
- your home was a place where you ran your own business and you traveled
- directly to a place of employment where you worked for somebody else.