



# ***TD 93/D140 (Withdrawn) - Income Tax: is a deduction allowable to a teacher for expenses incurred in providing meals to a student?***

 This cover sheet is provided for information only. It does not form part of *TD 93/D140 (Withdrawn) - Income Tax: is a deduction allowable to a teacher for expenses incurred in providing meals to a student?*

 This document has been Withdrawn.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

---

---

## Draft Taxation Determination

---

---

### **Income Tax: is a deduction allowable to a teacher for expenses incurred in providing meals to a student?**

1. No. Expenditure in providing meals to students is not deductible in terms of subsection 51(1) of the *Income Tax Assessment Act 1936* unless the expenditure is relevant and incidental to the employment of the particular teacher.
2. Generally, although teachers may feel morally obliged or compelled to provide meals to students, there is no sufficient link between the expenditure and the income derived. It is only in unusual and exceptional circumstances that teachers will be able to demonstrate a sufficient link between this expenditure and their employment.

**Commissioner of Taxation**  
3/6/93

---

FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

Subject Ref: allowable deductions; meals; teachers

Legislative Ref: ITAA 51(1)

Case Ref:

ATO Ref: PNR T95 Pt16

---

ISSN 1038 - 8982