

# ***IT 264 - Education expenses - overseas excursions by school children***



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TAXATION RULING NO. IT 264

EDUCATION EXPENSES - OVERSEAS EXCURSIONS BY SCHOOL CHILDREN

F.O.I. EMBARGO: May be Released

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CONCESSIONAL REBATES

82J

EDUCATION EXPENSES

159T

OVERSEAS SCHOOL

EXCURSIONS

OTHER RULINGS ON TOPIC:

IT 262

FACTS

Taxation Ruling IT 262, in dealing with excursions by school children, stated that claims in respect of overseas trips should generally be disallowed.

2. The question of deductibility of the cost of an overseas trip by school children where the purpose of the trip involved language study was subsequently raised by a branch office.

RULING

3. The view is held that the dominant purpose of the tour which was undertaken by students of Japanese at the Churchlands High School, organised and supervised by a teacher and approved by the School's headmaster and by the State Education Department, was assistance in the study of the Japanese language. As such, that part of the cost of the tour, which related to the trip to Japan and the time spent there would represent expenses necessarily incurred in connection with full-time education within the meaning of section 82J. To be "necessarily incurred" within the terms of section 82J, all that is necessary is that the expenditure should be of a kind that it is reasonably appropriate for the parent to expend in connection with his child's full-time education at a school, college or university.

4. In considering cases such as this, it should be borne in mind that, so far as any language study is concerned, periods spent in the country where that language is habitually spoken are of the utmost value, particularly if the student spends considerable time with native speakers and is compelled to converse in the language for most of that time.

5. This argument applies even more strongly to a difficult language, such as Japanese and indeed the information furnished in the case under review and which would be adduced before a Taxation Board of Review, indicates that the students were

obliged to make use of the Japanese language to a considerable extent during the course of the period spent in Japan and did, in fact, spend approximately one week with Japanese families, where little but Japanese was spoken.

6. There is also the added argument that, in studying any language at any depth at all, it is necessary that more than the language itself be studied. In other words (and this is widely recognised in secondary schools) considerable attention must also be paid to the history, geography, culture, etc. of the people whose language is the subject of study and again these factors assume even greater importance where languages of a more alien type, such as Oriental languages, are concerned. In such case it is clear that there can be no adequate substitute for a stay in the country itself.

7. These points acquire even greater emphasis when one bears in mind the often repeated argument that the teaching of Japanese and other Asian languages should be more widespread in Australia. Adequate instruction in these languages cannot be dissociated from frequent contact with native speakers and this can scarcely be brought about to any great effect without spending some time, however brief, in the country concerned.

8. It is also unlikely that many of the parents of these high school students would have been prepared to incur the not inconsiderable cost of the tour, had they not been of opinion that it would be of benefit to their children in their studies. There is little doubt that they would be able to argue a very strong case before a Board and it is considered that they would have every chance of success.

9. Accordingly, claims made by parents in respect of this particular tour may be allowed, up to the extent permitted by section 82J, provided that the children were students of Japanese.

10. Claims in respect of other tours where the facts are similar may also be allowed but, where there is any marked difference and difficulties arise in dealing with the claims, the matter is to be referred to Head Office for decision.

11. It should be noted, however, that, although the wording of section 82J may not support an apportionment of expenditure, as does that of section 51, care should be taken that, where a dissection of expenditure is possible, no deduction is allowed for expenses which may not have the requisite connection "with full-time education at a school, college or university". This consideration would, for instance, apply to the South-East Asian part of the tour organised by the Churchlands High School.

COMMISSIONER OF TAXATION