IT 313 - Speed Reading courses

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TAXATION RULING NO. IT 313

SPEED READING COURSES

F.O.I. EMBARGO: May be released

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FACTS Consideration has been given to the question of whether persons are entitled to a deduction for expenses incurred on a course of speed reading.

FACTS

2. Two of the main organisations conducting speed reading courses in Australia are the Evelyn Wood Reading Dynamics Institute and Staff Training Centre Pty. Ltd. (N.S.W.) which have branches established in the various States. The emphasis and contents of the courses given by these firms vary but basically their objectives are the same - to correct the bad reading habits which people have developed and to assist them in reading faster with minimal loss of comprehension.

RULING 3. Although some of the claims for a speed reading course put forward by its organisers may be extravagant, there is no doubt such a course does represent "education" in the broad sense. The premise upon which the whole general education system is based is the fact that a child can read and understand the material taught him at school. Any course which is designed to break down bad reading habits must be of benefit to the whole range of subjects studied by the child. It is considered, therefore, that, provided the child is receiving full-time education at a school, college, university, etc., the expense involved in his taking a speed reading course should be deductible under section 82J.

4. As regards expenses incurred by a person on a speed reading course for self-education purposes there would seem little doubt that the provisions of section 82JAA would apply to permit a deduction for the amount involved. This would be provided that the person concerned establishes that his purpose in undertaking the course is to use the skills gained in his present or future employment rather than for private reasons.

5. Furthermore, although it is a question to be determined in the light of the facts of each case, it would seem that, having regard to decisions of the Taxation Boards of Review in self-education cases, many taxpayers would be able to establish that the costs of speed reading courses could also be deductible pursuant to section 51.

6. It may be desirable, in view of the cost of some speed reading courses, to seek receipts in appropriate cases to substantiate claims.

COMMISSIONER OF TAXATION