


IT 317W - Notice of Withdrawal - Education expenses - school fees paid in advance

 This cover sheet is provided for information only. It does not form part of *IT 317W - Notice of Withdrawal - Education expenses - school fees paid in advance*



**Australian
Taxation
Office**

TAXATION RULING IT 317

Education expenses - school fees paid in advance

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 317 is about the concessional deduction that existed for the education expenses of a student under section 82J of the *Income Tax Assessment Act 1936*. That section was repealed in 1975.

The Ruling is no longer current and is therefore withdrawn.

Commissioner of Taxation

8 October 1997

[ATO Ref:](#) NAT 97/7725-3

ISSN 0813 - 3662