


# ***IT 323W - Notice of Withdrawal - Education expenses - swimming lessons***

 This cover sheet is provided for information only. It does not form part of *IT 323W - Notice of Withdrawal - Education expenses - swimming lessons*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 323**

### **Education expenses - swimming lessons**

## **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 323 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 That section was repealed in 1975.

The Ruling is no longer current and is therefore withdrawn.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

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