TD 92/154W - Income tax: are childcare expenses paid by a person for that person's children deductible under subsection 51(1) of the Income Tax Assessment Act 1936 ?

This cover sheet is provided for information only. It does not form part of *TD 92/154W - Income tax: are childcare expenses paid by a person for that person's children deductible under subsection 51(1) of the Income Tax Assessment Act 1936 ?*

This document has changed over time. This is a consolidated version of the ruling which was published on *5 August 1998*

Generated on: 4 June 2026, 04:48:29 AM

Notice of Withdrawal

Income tax: are childcare expenses paid by a person for that person's children deductible under subsection 51(1) of the *Income Tax Assessment Act 1936*?

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings (including Taxation Determinations) about old laws are being brought into line with them.

Taxation Determination TD 92/154 is withdrawn with effect from today.

The Determination reiterates the decisions of the High Court in *Lodge v FC of T* (1972) 128 CLR 171; 72 ATC 4174; 3 ATR 254 and the Full Federal Court in *Jayatilake v. FC of T* 91 ATC 4516; 22 ATR 125. The principles are clearly expressed in the decided case law, therefore this Determination is no longer necessary.

Commissioner of Taxation

5 August 1998

ATO Ref: NAT 98/3350-1

ISSN 1038 - 8982