TD 93/113W - Income tax: are the costs incurred by teachers when travelling between their home and their regular school to attend Parent and Teacher meetings, sports and other school functions allowable as a deduction 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 93/113W - Income tax: are the costs incurred by teachers when travelling between their home and their regular school to attend Parent and Teacher meetings, sports and other school functions allowable as a deduction 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 *12 July 2017*

Notice of Withdrawal

Taxation Determination

Income tax: are the costs incurred by teachers when travelling between their home and their regular school to attend Parent and Teacher meetings, sports and other school functions allowable as a deduction under subsection 51(1) of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 93/113 is withdrawn with effect from today.

1. This Determination ruled that journeys made by teachers travelling to their regular school are a private expense and the costs incurred in undertaking this travel are not deductible under subsection 51(1) of *Income Tax Assessment Act 1936*.

2. This Determination has been withdrawn as the view is now included in Draft Taxation Ruling TR 2017/D6 *Income tax and fringe benefits tax: when are deductions allowed for employees' travel expenses?* which issued on 28 June 2017. The draft ruling covers employees in all occupations and refers to current law: section 8-1 of the *Income Tax Assessment Act 1997*.

Commissioner of Taxation
12 July 2017

ATO references:

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