TD 93/57W - Income tax: are compulsory school enrolment fees deductible under paragraph 78(1)(a)(xv) of the Income Tax Assessment Act 1936 if paid or transferred to a school building fund?

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This document has changed over time. This is a consolidated version of the ruling which was published on *20 July 2005*

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Notice of Withdrawal

Taxation Determination

Income tax: are compulsory school enrolment fees deductible under paragraph 78(1)(a)(xv) of the *Income Tax Assessment Act 1936* if paid or transferred to a school building fund?

Taxation Determination TD 93/57 is withdrawn with effect from today.

1. Taxation Determination TD 93/57 states that payments made for acceptance of an application or confirmation of enrolment are not deductible under paragraph 78(1)(a)(xv) of the *Income Tax Assessment Act 1936*. A fee is not a gift.

2. The arrangements dealt with in TD 93/57 are now covered by TR 2005/13, which issued today.

Commissioner of Taxation
20 July 2005

ATO references
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