

TD 93/97W - Income tax: if a taxpayer claims a deduction for self education expenses under section 8-1 of the Income Tax Assessment Act 1997 , is the amount of \$250 spent, but disallowed as a deduction under section 82A of the Income Tax Assessment Act 1936 , excluded from the substantiation provisions?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *24 April 2024*



Notice of Withdrawal

Taxation Determination

Income tax: if a taxpayer claims a deduction for self education expenses under section 8-1 of the *Income Tax Assessment Act 1997*, is the amount of \$250 spent, but disallowed as a deduction under section 82A of the *Income Tax Assessment Act 1936*, excluded from the substantiation provisions?

Taxation Determination TD 93/97 is withdrawn with effect from 25 April 2024.

1. Section 82A of the *Income Tax Assessment Act 1936* (ITAA 1936) operated to limit the amount of expenses of self-education otherwise allowable under section 8-1 of the *Income Tax Assessment Act 1997* (ITAA 1997). Where it applied, the total allowable deduction for self-education expenses under section 8-1 of the ITAA 1997 could not be greater than the amount by which the net amount of 'expenses of self-education' exceeded \$250.
2. Where a taxpayer spent the amount of \$250 on self-education expenses which was disallowed as a deduction under section 82A of the ITAA 1936, TD 93/97 provided that the amount of \$250 spent was not required to be substantiated by the taxpayer.
3. While TD 93/97 is being withdrawn with effect from 25 April 2024 due to the operation of subsection 358-20(3) of Schedule 1 to the *Taxation Administration Act 1953*, section 82A of the ITAA 1936 was repealed with effect from 1 July 2022 such that the \$250 threshold no longer applied from that date when deducting self-education expenses.
4. Taxation Ruling TR 2024/3 *Income tax: deductibility of self-education expenses incurred by an individual* sets out the circumstances in which self-education expenses are allowable as deductions to individuals under section 8-1 of the ITAA 1997. TR 2024/3 issued on 21 February 2024.

Commissioner of Taxation

24 April 2024

ATO references

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