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?

This cover sheet is provided for information only. It does not form part of *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?*

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Taxation Determination TD 93/97 is withdrawn with effect from 25 April 2024.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 While TD 93/97 is being withdrawn with effect from 25 April 2024 due to the operation of subsection 358-20(3) of Schedule 1 to the *Taxation Administration Act 1953*, section 82A of the ITAA 1936 was repealed with effect from 1 July 2022 such that the $250 threshold no longer applied from that date when deducting self-education expenses.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
NO: 1-WK0H5MQ
ISSN: 2205-6211

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).