


***TD 93/97A1 - Addendum - 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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## Addendum

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### Taxation Determination

Income tax: if a taxpayer claims a deduction for self education expenses under subsection 51(1), is the amount of \$250 spent, but disallowed as a deduction under section 82A, excluded from the substantiation provisions?

This Addendum amends Taxation Determination TD 93/97 to reflect changes to the law resulting from the operation of the *Tax Law Improvement Act 1997* and the repeal of inoperative provisions by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

**TD 93/97 is amended as follows:**

**1. Title**

Omit the title; substitute:

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?

**2. Paragraph 1**

Omit 's82A', substitute 'section 82A of the *Income tax Assessment Act 1936* (ITAA 1936)'.

# TD 93/97

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### 3. Example

- (a) Omit 's82A', substitute 'section 82A of the ITAA 1936'.
- (b) Omit 'requirements'; substitute 'requirement'.

### 4. Related Rulings

omit 'TR92/8'; substitute: 'TR 98/9'.

### 5. Legislative References

Omit references; substitute 'ITAA 1936 82A; ITAA 1997 8-1; ITAA 1936 82A'.

This Addendum applies on and from 14 September 2006.

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**Commissioner of Taxation**

23 February 2011

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ATO references

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