


TR 2020/1A2 - Addendum - Income tax: employees: deductions for work expenses under section 8-1 of the Income Tax Assessment Act 1997

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Addendum

Taxation Ruling

Income tax: employees: deductions for work expenses under section 8-1 of the *Income Tax Assessment Act 1997*

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2020/1 to update the references to Taxation Ruling TR 98/9 *Income tax: deductibility of self-education expenses incurred by an employee or a person in business* (now withdrawn).

TR 2020/1 is amended as follows:

1. Paragraph 67

In the fourth dot-point, omit 'work related'; substitute 'work-related'.

2. Paragraph 70

- (a) Omit 'TR 98/9 *Income tax: deductibility of self-education expenses incurred by an employee or a person in business*'; substitute: 'TR 2024/3 *Income tax: deductibility of self-education expenses incurred by an individual*'.

- (b) Omit the following listings:

ATO Interpretative Decision ATO ID 2005/26 *Deductions: self education – course fees paid from FEE-HELP loan fund*

ATO Interpretative Decision ATO ID 2005/27 *Deductions: self education – payments made to reduce FEE-HELP debt*

ATO Interpretative Decision ATO ID 2003/84 *Self-education expenses – personal development course*

ATO Interpretative Decision ATO ID 2003/614 *Deductions: self-education – personal development course*

ATO Interpretative Decision ATO ID 2002/517 *Self-education expenses: driver education course*

ATO Interpretative Decision ATO ID 2005/69 *Self education expenses: cancellation of enrolment of study*

3. Paragraph 80

Omit 'work- related'; substitute 'work-related'.

This Addendum applies from 21 February 2024, being the date of issue of TR 2024/3.

Commissioner of Taxation
24 April 2024

ATO references

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