TR 98/9W - Income tax: deductibility of self-education expenses incurred by an employee or a person in business

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Notice of Withdrawal

Taxation Ruling

Income tax: deductibility of self-education expenses incurred by an employee or a person in business

Taxation Ruling TR 98/9 is withdrawn with effect from 27 September 2023.

1. TR 98/9 sets out the circumstances in which self-education expenses are allowable as deductions to individuals under the *Income Tax Assessment Act 1936* (ITAA 1936) and the *Income Tax Assessment Act 1997*. In doing so, TR 98/9 discusses the types of expenditure that are considered to be allowable.

2. TR 98/9 is being replaced by Draft Taxation Ruling TR 2023/D1 *Income tax: deductibility of self-education expenses incurred by an individual*, which will issue on 27 September 2023. TR 2023/D1 modernises the Commissioner's view expressed in TR 98/9, to the extent that it continues to apply, and incorporates developments in case law.

3. Part B of TR 98/9 (on section 82A of the ITAA 1936) is not incorporated in TR 2023/D1 as section 82A of the ITAA 1936 ceased to apply from 1 July 2022.

Commissioner of Taxation
26 September 2023

ATO references
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