

***TD 93/D19 - Income tax: if a taxpayer claims a deduction for self education expenses under subsection 51(1) of the Income Tax Assessment Act 1936, is the first \$250 spent, but disallowed as a deduction under section 82A, excluded from the substantiation provisions?***

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This document has been finalised by [TD 93/97](#).

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

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## **Draft Taxation Determination**

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**Income tax: if a taxpayer claims a deduction for self education expenses under subsection 51(1) of the *Income Tax Assessment Act 1936*, is the first \$250 spent, but disallowed as a deduction under section 82A, excluded from the substantiation provisions?**

1. Yes. The first \$250 of self education expenses is not required to be substantiated by the taxpayer.
2. Under the substantiation provisions (section 82KZ), a taxpayer is only required to retain documentary evidence to substantiate work related expenses claimed as allowable deductions.
3. Even though the taxpayer is not required to substantiate the first \$250 of self education expenses, the onus of proof still remains on the taxpayer to show (rather than substantiate) how the first \$250 was expended.

*Example:*

*A taxpayer spends \$1500 in self education expenses. The first \$250 is disallowed as a deduction under s82A. If the taxpayer claims \$1250 as work related expenses, he/she must be able to substantiate \$1250 with the necessary documentary evidence. Whilst there is no requirements to substantiate the first \$250, the taxpayer must be able to provide a detailed explanation in regards to this expenditure.*

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**Commissioner of Taxation**  
04/02/93

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FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings: TR 92/8

Subject Ref: onus of proof, self education, substantiation

Legislative Ref: ITAA 51(1); 82A; 82KZ; 190(b)

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