


# ***IT 2459 - Income tax : home study expenses in relation to self-education claim***

 This cover sheet is provided for information only. It does not form part of *IT 2459 - Income tax : home study expenses in relation to self-education claim*

This document has been Withdrawn.

There is a Withdrawal notice for this document.

TAXATION RULING NO. IT 2459

INCOME TAX : HOME STUDY EXPENSES IN RELATION TO  
SELF-EDUCATION CLAIM

F.O.I. EMBARGO: May be released

REF N.O. REF: 87/5796-8 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1010337	SELF EDUCATION HOME STUDY	51(1)

OTHER RULINGS ON TOPIC

IT 140, IT 191, IT 192, IT 193, IT 194, IT 2061, IT 2135

PREAMBLE This ruling concerns a decision of the Administrative Appeals Tribunal (Deputy President Mr R.K. Todd) concerning a claim made under s.51(1) for a deduction for self education expenses. The decision is reported as Case U113 87 ATC 676.

FACTS

2. The taxpayer, a training officer, was granted paid leave by her employer to undertake a postgraduate course of study during the years of income in question. The taxpayer's husband was also engaged in part-time studies during this period. As a result they moved from their two-bedroom home unit to a three-bedroom town house, the object being to keep the extra room for exclusive use as a study.

3. In the taxpayer's returns for the relevant years, claims were made under s.51(1) for deductions for self-education expenses. These included claims, calculated on a floor area basis, for rent which was purported to be applicable to the home study.

4. The Tribunal upheld the Commissioner's decision to disallow the claim for rent. The Tribunal held that the expenditure was of a private or domestic nature and was not incurred in gaining or producing the taxpayer's assessable income under sub-section 51(1). The Tribunal referred to the decisions of the High Court in FC of T v Forsyth (1981) 11 ATR 657; 81 ATC 4157 and Handley v FC of T (1981) 11 ATR 644 4165, where claims for 'home office' expenses made by barristers were disallowed.

RULING 5. The decision of the Tribunal is in accordance with decided law and should be applied in similar cases.

COMMISSIONER OF TAXATION  
14 January 1988