

IT 268 - Education expenses - ballet dancing



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TAXATION RULING NO. IT 268

EDUCATION EXPENSES - BALLET DANCING

F.O.I. EMBARGO: May be released

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CONCESSIONAL REBATES

82J

EDUCATION EXPENSES

159T

BALLET DANCING

BALLROOM DANCING

TAP-DANCING

DEFINITIONS - FULL-

TIME EDUCATION

FACTS

In 75 ATC Case G13; 19 CTBR(NS) Case 108, Taxation Board of Review No.1, held that the taxpayer was entitled to a deduction under section 82J for fees paid to a school of ballet dancing attended by his two daughters.

2. In the particular circumstances both girls attended a government primary school where ballet was not taught. Both intended to take up dancing as a career. The school of ballet selected one in ten students each year to undertake intensive training with a view to gaining admission to the Australian Ballet School. Both were so selected in the year under review and in following years. The Australian Ballet School is a full-time tertiary institution qualified for Commonwealth Technical Scholarships. It has a standard two year course in which all subjects are compulsory. Admission is by selection from applicants throughout Australia who have completed 4th year secondary schooling and have graduated from a school of ballet. The annual intake does not normally exceed twenty.

RULING

3. In reaching its decision the Board had regard to an earlier decision of its own and to decisions of the other Boards where the cost of ballet lessons had been held not to be deductible under section 82J. However, the members of the Board felt that they could no longer follow the earlier decisions. In the Board's opinion, "full-time education at a school" did not require that the education be undertaken exclusively at one school. In view of the children's career aspirations, their primary school and ballet school instruction together constituted their full-time education.

4. It has been decided to accept the more liberal approach of Taxation Board of Review No. 1.

5. Although section 82J provides a deduction for expenses necessarily incurred in connection with full-time education at a

school, etc, it has long been the settled policy, where a child is engaged in full-time education at a school, to allow the deduction under section 82J for incidental expenses paid to a private tutor even though the child is not attending the latter full time. Payments to tutors in music and in speech training, for example, have been allowed as deductions. Having regard to the educational nature of classical ballet training described in the Board's reasons it has been decided to accept that payments to tutors in classical ballet, and this would include a ballet school, would qualify for a deduction under section 82J.

6. This decision does not extend to expenditure on purely athletic dancing activities. Consequently the cost of tuition in such pursuits as tap-dancing and ballroom dancing will not qualify for a deduction under section 82J.

COMMISSIONER OF TAXATION