



TD 92/136W - Income tax: can weekly income foregone by employees on the Training and Skills (TASK) program be considered an education expense and, therefore, an allowable deduction under subsection 51(1) of the Income Tax Assessment Act 1936?

 This cover sheet is provided for information only. It does not form part of *TD 92/136W - Income tax: can weekly income foregone by employees on the Training and Skills (TASK) program be considered an education expense and, therefore, an allowable deduction under subsection 51(1) of the Income Tax Assessment Act 1936?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 August 1998*

Notice of Withdrawal

Income tax: can weekly income foregone by employees on the Training and Skills (TASK) program be considered an education expense and, therefore, an allowable deduction under subsection 51(1) of the *Income Tax Assessment Act 1936*?

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings (including Taxation Determinations) about old laws are being brought into line with them.

Taxation Determination TD 92/136 is withdrawn with effect from today.

The Determination is no longer necessary. It advises that the weekly income foregone by trainees under the Training and Skills (TASK) program is not an allowable deduction. The TASK program was altered in 1994 with the result that weekly income is no longer foregone.

Commissioner of Taxation

5 August 1998

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