



TD 93/102W - Income tax: does a person cease to be engaged in a course of full-time education for the purposes of the pro-rating of the tax-free (zero rate) threshold when the person joins the Australian Defence Force Academy?

 This cover sheet is provided for information only. It does not form part of *TD 93/102W - Income tax: does a person cease to be engaged in a course of full-time education for the purposes of the pro-rating of the tax-free (zero rate) threshold when the person joins the Australian Defence Force Academy?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 January 2017*



Notice of Withdrawal

Taxation Determination

Income tax: does a person cease to be engaged in a course of full-time education for the purposes of the pro-rating of the tax-free (zero rate) threshold when the person joins the Australian Defence Force Academy?

Taxation Determination TD 93/102 is withdrawn with effect from today.

1. TD 93/102 addresses the question of whether a person who joins the Australian Defence Force Academy ceases to be engaged in the course of full-time education for the purposes of the pro-rating of the tax-free threshold under section 17 of the *Income Tax Rates Act 1986* (ITRA).
2. Section 17 of the ITRA was repealed by the *Tax Laws Amendment (2006 Measures No. 5) Act 2006*, with effect from and including the 2006-07 income year.
3. Accordingly, TD 93/102 is no longer current and is withdrawn.

Commissioner of Taxation
25 January 2017

ATO references

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