TD 93/113W - Income tax: are the costs incurred by teachers when travelling between their home and their regular school to attend Parent and Teacher meetings, sports and other school functions allowable as a 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 93/113W - Income tax: are the costs incurred by teachers when travelling between their home and their regular school to attend Parent and Teacher meetings, sports and other school functions allowable as a 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 *12 July 2017*

Generated on: 26 November 2022, 07:35:55 PM

Notice of Withdrawal

Taxation Determination

Income tax: are the costs incurred by teachers when travelling between their home and their regular school to attend Parent and Teacher meetings, sports and other school functions allowable as a deduction under subsection 51(1) of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 93/113 is withdrawn with effect from today.

1. This Determination ruled that journeys made by teachers travelling to their regular school are a private expense and the costs incurred in undertaking this travel are not deductible under subsection 51(1) of *Income Tax Assessment Act 1936*.

2. This Determination has been withdrawn as the view is now included in Draft Taxation Ruling TR 2017/D6 *Income tax and fringe benefits tax: when are deductions allowed for employees' travel expenses?* which issued on 28 June 2017. The draft ruling covers employees in all occupations and refers to current law: section 8-1 of the *Income Tax Assessment Act 1997*.

Commissioner of Taxation
12 July 2017

ATO references:
NO: 1-ALQMR7P
ISSN: 2205-6211

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).