



TD 93/157W - Income tax: has a person stopped full-time education for the first time during the year of income if that person completed secondary education at the end of the school year and could not obtain enrolment in a further course of full-time education until after 30 June?

 This cover sheet is provided for information only. It does not form part of *TD 93/157W - Income tax: has a person stopped full-time education for the first time during the year of income if that person completed secondary education at the end of the school year and could not obtain enrolment in a further course of full-time education until after 30 June?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 20 December 2016



Notice of Withdrawal

Taxation Determination

Income tax: has a person stopped full-time education for the first time during the year of income if that person completed secondary education at the end of the school year and could not obtain enrolment in a further course of full-time education until after 30 June?

Taxation Determination TD 93/157 is withdrawn with effect from today.

1. TD 93/157 deals with the pro-rating of the tax-free threshold, where a taxpayer has stopped full-time education at some time during the year, and could not obtain enrolment in a further course of full-time education until after 30 June. In these circumstances, the taxpayer is deemed to have stopped full-time education for the first time and the tax-free threshold available to the taxpayer may need to be reduced in working out the tax payable.
2. The provision that required pro-rating in these circumstances (section 17 of the *Income Tax Rates Act 1986*) was repealed in 2006.
3. TD 93/157 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation

20 December 2016

ATO references

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