

# ***TR 92/8W - Income tax: deductibility of self education expenses***

! This cover sheet is provided for information only. It does not form part of *TR 92/8W - Income tax: deductibility of self education expenses*

! This Ruling has been replaced by TR 98/9

! This document has changed over time. This is a consolidated version of the ruling which was published on *17 June 1998*



---

# Notice of Withdrawal

---

## Taxation Ruling

### Income tax: deductibility of self-education expenses

Taxation Ruling TR 92/8 is withdrawn with effect from 27 September 2023.

1. TR 92/8 (partially withdrawn) consolidated our policy on the circumstances in which self-education expenses are allowable as deductions under subsections 51(1) and 54(1) of the *Income Tax Assessment Act 1936* to those who derive employment, business and AUSTUDY income. It was partially withdrawn and replaced by Taxation Ruling TR 98/9 *Income tax: deductibility of self-education expenses incurred by an employee or a person in business* on 17 June 1998. Paragraphs 11(d), 13(c), 43 and 44 of TR 92/8 remained current following the partial withdrawal.
2. Paragraphs 11(d), 13(c), 43 and 44 of TR 92/8, regarding why certain legs of travel are or are not deductible were noted at paragraph 160 of TR 98/9 for convenience.
3. These paragraphs are modernised and are incorporated into Draft Taxation Ruling TR 2023/D1 *Income tax: deductibility of self-education expenses incurred by an individual*, which will issue on 27 September 2023.

---

**Commissioner of Taxation**  
26 September 2023

---

ATO references

NO: 1-WK0H5MQ  
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).