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This Ruling has been replaced by TR 98/9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Taxation Ruling TR 92/8 is withdrawn with effect from 27 September 2023.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 TR 92/8 (partially withdrawn) consolidated our policy on the circumstances in which self-education expenses are allowable as deductions under subsections 51(1) and 54(1) of the *Income Tax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 It was partially withdrawn and replaced by Taxation Ruling TR 98/9 *Income tax: deductibility of self-education expenses incurred by an employee or a person in business* on 17 June 1998.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

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