


# ***TR 1998/9A3 - Addendum - Income tax: deductibility of self-education expenses incurred by an employee or a person in business***

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## Addendum

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### Taxation Ruling

#### Income tax: deductibility of self-education expenses incurred by an employee or a person in business

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 98/9 to account for the simplified calculation of car expenses.

#### TR 98/9 is amended as follows:

##### 1. Paragraph 142

- (a) Omit 'and '12% of original value' methods'; substitute 'method'.
- (b) Omit '28-60'; Substitute '28-35'.
- (c) In the third sentence omit 'using these methods'; substitute 'using this method'.

##### 2. Paragraph 143

In the third sentence omit 'a rate per kilometre multiplied by the number of kilometres travelled'; substitute 'the rate per kilometre multiplied by the number of business kilometres travelled'.

##### 3. Paragraph 145

- (a) Omit 'Car expenses 213 km @ 47 cents \$100'; substitute 'Car expenses 213 km @ 66 cents \$140'.
- (b) Omit 'Total expenses \$1,250'; substitute 'Total expenses \$1,290'.
- (c) In the final sentence omit 'In the year of income, he wishes to claim the following'; substitute 'Using the rate per kilometre set for the year of income commencing 1 July 2016, he wishes to claim the following'.

##### 4. Paragraph 146

- (a) Omit 'Car expenses (cents per kilometre method) \$100'; substitute 'Car expenses (cents per kilometre method) \$140'.

(b) Omit 'Net amount of self-education expenses \$1,050'; substitute 'Net amount of self-education expenses \$1,090'.

## 5. Paragraph 147

- (a) Omit '\$800'; substitute '\$840'.  
(b) Omit '\$1050'; substitute '\$1090'.

## 6. Paragraph 149

- (a) Omit 'Car expenses \$100'; substitute 'Car expenses \$140'.  
(b) Omit '\$750'; substitute '\$790'.

## 7. Paragraph 150

At the second instance omit '\$100'; substitute '\$140'.

## 8. References

Insert:

*Other references*

- Legislative Determination: Income Tax Assessment Act - cents per kilometre deduction rate for motor vehicle expenses

This Addendum applies on and from 1 July 2016.

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## Commissioner of Taxation

13 July 2016

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### ATO references

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