


# ***IT 2151 - Income tax : overseas travel expenses***

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TAXATION RULING NO. IT 2151

INCOME TAX : OVERSEAS TRAVEL EXPENSES

F.O.I. EMBARGO: May be released

REF H.O. REF: J35/194/4 DATE OF EFFECT: IMMEDIATE  
83/6009  
B.O. REF: DATE ORIG. MEMO ISSUED: 10 DECEMBER 1984

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1174848	TRAVELLING EXPENSES	51(1)

PREAMBLE By memorandum dated 10 December 1984, it was stated that no appeal would be lodged against a decision of Board of Review No. 3 reported as Case R87, 84 ATC 588; Case 140, 27 CTBR(NS) 1093 where the Board held (inter alia) that a draftsman/part-time student was entitled to a partial deduction for the cost of undertaking an eight week study tour of Europe.

FACTS 2. The taxpayer was, during the 1981 income year, an employed draftsman with a firm of architects and part-time student in the fifth year of a six year architectural design course at a tertiary institution. During that year, he undertook an eight week study tour to Europe that included attendance at a 6 day architectural design conference in Helsinki. The trip was undertaken at the suggestion of the taxpayer's lecturer and with the approval of his employers.

3. The total cost of the trip was \$2,500 of which \$938 had been allowed as a deduction on assessment.

4. The Board, by majority (Mr M.B. Hogan Chairman, dissenting) found that the trip had a number of purposes that included a holiday purpose, a study related purpose and a business purpose. In allowing a further deduction of \$412, the Board held that 60% of the expenditure claimed, excluding \$250 for the purchase of a camera, was directly related to the taxpayer's employment. In so concluding, the majority was of the view that the experience and knowledge gained on the trip directly benefited the taxpayer in the performance of his duties as an employed draftsman and would improve his career prospects. The Chairman considered that the whole amount, excluding the purchase of the camera, was directly related to the taxpayer's employment.

RULING 5. The decision involves a particular factual situation and is consistent with established authorities. No change in assessing policy is necessary.

COMMISSIONER OF TAXATION  
11 April 1985

