

IT 317 - Education expenses - school fees paid in advance



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TAXATION RULING NO. IT 317

EDUCATION EXPENSES - SCHOOL FEES PAID IN ADVANCE

F.O.I. EMBARGO: May be released

REF

H.O. REF: 73/3071 F13

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SUBJECT REFS:

LEGISLAT. REFS:

I 1070238

CONCESSIONAL REBATES

82J

EDUCATION EXPENSES

159T

SCHOOL FEES PAID IN

ADVANCE

OTHER RULINGS ON TOPIC

IT 315

FACTS

A taxpayer indicated that he intended to send his daughters to a private school for their secondary education, the first daughter commencing there in 1976. He proposed to make advance payments to the private school, for credit against his account, in the years prior to the attendance of his daughters at the school. He asked whether the advance payments would be deductible in the year in which they were paid.

RULING

2. In deciding against the taxpayer, the view was taken that the expenses deductible in terms of section 82J are those in respect of which, at the time the payment is made, the taxpayer is faced with an ascertained liability which has arisen for or in connection with the full-time education of the student. In the case of school fees, this would not normally occur until the year in which the student commences to attend the particular school in respect of which the fees are paid.

3. This decision follows Taxation Ruling IT 315 concerning payments to a trust fund for the future education of a child.

COMMISSIONER OF TAXATION