


***TD 93/97 - Income tax: if a taxpayer claims a deduction for self education expenses under section 8-1 of the Income Tax Assessment Act 1997 , is the amount of \$250 spent, but disallowed as a deduction under section 82A of the Income Tax Assessment Act 1936 , excluded from the substantiation provisions?***

 This cover sheet is provided for information only. It does not form part of *TD 93/97 - Income tax: if a taxpayer claims a deduction for self education expenses under section 8-1 of the Income Tax Assessment Act 1997 , is the amount of \$250 spent, but disallowed as a deduction under section 82A of the Income Tax Assessment Act 1936 , excluded from the substantiation provisions?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *23 February 2011*

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

[Note: This is a consolidated version of this document. Refer to the ATO Legal Database (<http://law.ato.gov.au>) to check its currency and to view the details of all changes.]

## Taxation Determination

**Income tax: if a taxpayer claims a deduction for self education expenses under section 8-1 of the *Income Tax Assessment Act 1997*, is the amount of \$250 spent, but disallowed as a deduction under section 82A of the *Income Tax Assessment Act 1936*, excluded from the substantiation provisions?**

1. Yes. The amount of \$250 spent on self education but disallowed as a deduction under section 82A of the *Income tax Assessment Act 1936* (ITAA 1936) is not required to be substantiated by the taxpayer.
2. Under the substantiation provisions, a taxpayer is only required to retain documentary evidence to substantiate work related expenses claimed as allowable deductions.
3. Even though the taxpayer is not required to substantiate this amount, the onus of proof still remains on the taxpayer to show (rather than substantiate) how this amount was expended.

*Example:*

*A taxpayer spends \$1500 on self education. An amount of \$250 is disallowed as a deduction under section 82A of the ITAA 1936. If the taxpayer claims \$1250 as self education expenses, he/she must be able to substantiate \$1250 with the necessary documentary evidence. Whilst there is no requirement to substantiate the amount of \$250, the taxpayer must be able to provide a detailed explanation in regards to this expenditure.*

**Commissioner of Taxation**

3/6/93

FOI INDEX DETAIL: Reference No. I1215049

Previously issued as Draft TD93/D19

Related Determinations:

Related Rulings: TR 98/9

Subject Ref: onus of proof; self education; substantiation

Legislative Ref: ITAA 1936 82A; ITAA 1997 8-1; ITAA 1936 82A

Case Ref:

ATO Ref: UMG0042