



TR 98/9W - Income tax: deductibility of self-education expenses incurred by an employee or a person in business

 This cover sheet is provided for information only. It does not form part of *TR 98/9W - Income tax: deductibility of self-education expenses incurred by an employee or a person in business*

 This document has changed over time. This is a consolidated version of the ruling which was published on *26 September 2023*



Notice of Withdrawal

Taxation Ruling

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

Taxation Ruling TR 98/9 is withdrawn with effect from 27 September 2023.

1. TR 98/9 sets out the circumstances in which self-education expenses are allowable as deductions to individuals under the *Income Tax Assessment Act 1936* (ITAA 1936) and the *Income Tax Assessment Act 1997*. In doing so, TR 98/9 discusses the types of expenditure that are considered to be allowable.
2. TR 98/9 is being replaced by Draft Taxation Ruling TR 2023/D1 *Income tax: deductibility of self-education expenses incurred by an individual*, which will issue on 27 September 2023. TR 2023/D1 modernises the Commissioner's view expressed in TR 98/9, to the extent that it continues to apply, and incorporates developments in case law.
3. Part B of TR 98/9 (on section 82A of the ITAA 1936) is not incorporated in TR 2023/D1 as section 82A of the ITAA 1936 ceased to apply from 1 July 2022.

Commissioner of Taxation
26 September 2023

ATO references

NO: 1-WK0H5MQ
ISSN: 2205-6211

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).