


IT 2083 - Overseas study tour expenses

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TAXATION RULING NO. IT 2083

OVERSEAS STUDY TOUR EXPENSES

F.O.I. EMBARGO: May be released

REF H.O. REF: J35/194/4 DATE OF EFFECT: Immediate

B.O. REF: AP/321 529 093 DATE ORIG. MEMO ISSUED: 04.05.84
(Melb.)

F.O.I. INDEX DETAIL

REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:

I 1078680 TRAVELLING EXPENSES 51(1)
- OVERSEAS STUDY TOUR
- TEACHERS STUDY TOUR

PREAMBLE By memorandum of 4 May 1984 it was stated that no appeal would be lodged against a recent decision of Taxation Board of Review No. 2, reported as Case R20, 84 ATC 201, and Case 74 27 CTBR (NS) 586 allowing a deduction for certain overseas travel expenses and the cost of some teaching aids.

FACTS 2. The taxpayer, a teacher at a private school, claimed a deduction for expenses incurred in the course of a three week overseas study tour of China, undertaken in 1979 during the May school holidays with an additional week of leave without pay granted by the principal. At the time of the tour the taxpayer taught history at middle school level. The taxpayer contended there was an agreement with the principal to the effect that, provided the taxpayer undertook the tour, the principal would introduce Asian history at HSC level following another teacher's retirement and that the subject would be taught by the taxpayer. Teaching at HSC level would have meant an increase in income and status as a senior school teacher. The tour was organized by the Australia - China society and the itinerary planned prior to leaving Australia to cover the specific interests of the participants, most of whom were history teachers.

3. The anticipated retirement of the senior school history teacher did not eventuate at the end of 1979. Subsequently in early 1980 the taxpayer successfully applied for a position at another private school. The duties of this position would involve teaching Asian history at middle school level, with a substantial increase in salary. The taxpayer stated that his additional knowledge and classroom materials acquired through the study tour was a critical factor in his appointment to that position.

4. On reviewing the evidence and authorities, the Board found that the increased knowledge sought and obtained by the taxpayer made his advancement more certain, and that such an advancement in grade and salary formed a real and substantial element in the motive which led to the taxpayer visiting China.

The view was also taken that in undertaking the tour the taxpayer was effectively complying with the condition of the agreement reached with the principal on the promised appointment to senior status. The Board further considered that the resultant expansion of the taxpayer's knowledge and experience was primarily responsible for the later appointment and the resultant increase in salary. Accordingly, the Board allowed deductions for the costs of travel including the costs of a tape recorder, tapes and teaching aids purchased on the tour.

RULING 5. It is accepted that the decision reached was open to the Board on the particular facts of the case. The decision applies existing law to the facts established before the Board and no change in assessing policy is necessary.

COMMISSIONER OF TAXATION
12 June 1984<

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