

# ***IT 2203 - Income tax : university staff on overseas study leave: deductions for expenditure***

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TAXATION RULING NO. IT 2203

INCOME TAX : UNIVERSITY STAFF ON OVERSEAS STUDY LEAVE:  
DEDUCTIONS FOR EXPENDITURE

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/4509-5 DATE OF EFFECT: Immediate  
B.O. REF: DATE ORIG. MEMO ISSUED:  
27 February 1985

F.O.I. INDEX DETAIL

| REFERENCE NO: | SUBJECT REFS:                            | LEGISLAT. REFS: |
|---------------|--|-----------------|
| I 1199612     | UNIVERSITY STAFF<br>OVERSEAS STUDY LEAVE | 51(1)           |

OTHER RULINGS ON TOPIC IT 341

PREAMBLE Taxation Ruling No. IT 341 deals with the income tax deductions allowable for living and travelling expenses incurred by university staff on overseas study leave. Paragraphs 6 and 7 of the Ruling refer specifically to living expenses and state that claims of up to \$10 per day may be allowed without query.

RULING The statement in Ruling No. IT 341 that claims for living expenses up to \$10 per day may be accepted without query is not now generally followed. Costs have considerably increased since the issue of the Ruling. Claims of this nature should be considered in the light of the circumstances of each case.

COMMISSIONER OF TAXATION  
14 October 1985

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