


IT 265 - Education expenses - ACT German language school

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TAXATION RULING NO. IT 265

EDUCATION EXPENSES - A.C.T. GERMAN LANGUAGE SCHOOL

F.O.I. EMBARGO: May be released

REF

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I 1070075

CONCESSIONAL REBATES

82J

EDUCATION EXPENSES

159T

FOREIGN LANGUAGE SCHOOLS

A.C.T. GERMAN LANGUAGE SCHOOL

FACTS

The question has been raised whether fees paid by parents of students at the A.C.T. German Language School in Canberra would qualify for deduction under section 82J of the Income Tax Assessment Act.

2. The school holds classes on Saturday mornings for three terms a year. All students attending Saturday morning classes are full-time students under the age of 21 who intend to sit during the year of study or at a later date, for the school certificate or higher school certificate examinations in German. The school also holds evening classes for adults and others who are not full-time students, although some full-time university students under 21 attend the classes.

RULING

3. Provided a student is under 21 years of age and is otherwise in receipt of full-time education at a school, college or university or from a tutor, fees paid to the A.C.T. German Language School by a parent or a person who is otherwise entitled to a deduction for the student's maintenance will be accepted as being education expenses necessarily incurred by the taxpayer in connection with the student's full-time education. That being so, the fees will be an allowable deduction under the provisions of section 82J of the Act, subject to the maximum deduction of \$300 per annum allowable in respect of the education of any one student.

4. This ruling will apply whether or not the student intends to sit for a public examination in German.

COMMISSIONER OF TAXATION

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