


# ***IT 267 - Education expenses - Encyclopaedia Britannica and other standard reference books of a general character***

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TAXATION RULING NO. IT 267

EDUCATION EXPENSES - ENCYCLOPAEDIA BRITANNICA AND OTHER  
STANDARD REFERENCE BOOKS OF A GENERAL CHARACTER

F.O.I. EMBARGO: May be released

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CONCESSIONAL REBATES

82J

EDUCATION EXPENSES

159T

ENCYCLOPAEDIA

BRITANNICA

REFERENCE BOOKS

FACTS

In an oral decision, Taxation Board of Review No.2 upheld the disallowance of a deduction claimed by a taxpayer under section 82J for expenditure said to have been "necessarily incurred" in connection with the full-time education of his son.

FACTS

2. The taxpayer had claimed to deduct the cost of instalments paid in respect of an Encyclopaedia Britannica, purchased for the use of his son, while at a High School. The taxpayer endeavoured to distinguish his case from that of 13 TBRD Case N 29; 10 CTBR(NS) Case 104, where an Encyclopaedia Britannica had been purchased by a taxpayer for the use of his children at a primary school.

RULING

3. The Board was of the opinion that there was insufficient nexus between the expenditure on the encyclopaedia and its use in the taxpayer's son's full-time education to bring it within the terms of section 82J. The Board was unable to accept that the fact that the child in this case was attending secondary school made a material difference in the circumstances and, in fact, all members of the Board expressed views which implied that such an encyclopaedia would be of more value to a primary school student than a secondary school student in the course of his education.

4. The Board's decision therefore, confirms the ruling given in the Addendum to CITCM 698 attached to CITCM 829, which states that deductions should not be admitted under section 82J in respect of the purchase of the Encyclopaedia Britannica and other standard reference books of a general character.

COMMISSIONER OF TAXATION