


IT 282 - Self-education expenses - Outward Bound School

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TAXATION RULING NO. IT 282

SELF-EDUCATION EXPENSES - OUTWARD BOUND SCHOOL

F.O.I. EMBARGO: May be released

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CONCESSIONAL REBATES

82JAA

SELF-EDUCATION

159U

EXPENSES

OUTWARD BOUND SCHOOL

DEFINITION-PLACE OF

EDUCATION

DEFINITION-COURSE OF

EDUCATION

PREAMBLE

Representations have been made to have the Outward Bound Course, conducted by the Australian Outward Bound Memorial Foundation, accepted as a "prescribed course of education" for the purposes of section 82JAA.

FACTS

2. Courses are conducted by the Outward Bound School (at various locations) for men between 16 1/2 and 24 years of age and women between 16 1/2 and 22 years of age. The courses are full-time and have a duration of 26 days for men and 23 days for women. The course is a residential course at which the trainees operate under trained instructors, the emphasis being on the development of personal characteristics through physical activities designed to challenge the limits of the individual. Examples of these activities are bushwalking, rockclimbing, firefighting, sailing and kayaking together with effective communication, map reading and first aid.

3. The intensive nature of the course suggests that it would not normally be construed as a recreational activity although it is possible that some persons undertaking the course treat it as such. The aim of the course is development of the individual through a planned program. Over the term of the course, members are subject to counselling and assessment by their instructors. A written report on each member is prepared at the end of the course.

4. A substantial number of persons entering the course are sponsored by their employers. Although no question arises under section 82JAA in these cases, this factor is relevant when considering the approach to be taken with course members who pay their own fees. The written report on the member is given to the sponsor in the case of sponsored students.

RULING

5. It has been accepted that the Outward Bound Course is a

course of education provided by a place of education. Whether it is a prescribed course of education as defined by sub-section 82JAA(5) will, of course, still depend upon the facts arising in each taxpayer's particular case. The taxpayer must establish that he undertook the course for the purpose of gaining qualifications for use in the carrying on of a profession, business or trade or in the course of any employment. In this regard, if the taxpayer can produce evidence that he undertook the course with the active encouragement of his employer, it should be accepted that the course is a "prescribed course of education". There may also be other circumstances in which the taxpayer could establish the necessary purpose.

6. Where, however, it is apparent that the course was undertaken for recreational or hobby purposes or for other private reasons the claim should be disallowed.

COMMISSIONER OF TAXATION