

# ***TR 93/14W - Income tax: medical expenses rebate - fees paid to a hostel for aged or disabled persons***

⚠ This cover sheet is provided for information only. It does not form part of *TR 93/14W - Income tax: medical expenses rebate - fees paid to a hostel for aged or disabled persons*

⚠ TR 93/14 has been withdrawn as part of a project to review public rulings.

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *27 June 2018*



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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: medical expenses rebate – fees paid to a hostel for aged or disabled persons

Taxation Ruling TR 93/14 is withdrawn with effect from today.

1. TR 93/14 provides guidance on whether hostels for aged or disabled persons are 'hospitals' for the purpose of subsection 159P(4) of the *Income Tax Assessment Act 1936* and discusses whether fees paid to such hostels qualify for the medical expenses rebate.
2. Section 159P allows an offset for net medical expenses. Since the 2013–14 income year, the scope of this offset has been reduced to include a smaller range of expenses, such that not all payments to a 'public or private hospital' remain eligible. For the 2013–14 to 2018–19 income years, fees paid to a hostel for aged or disabled persons will only be eligible for an offset under section 159P if they relate to care provided by an 'approved provider' of an approved care recipient or continuing care recipient, within the meaning of the *Aged Care Act 1997*. A taxpayer will no longer be entitled to an offset under section 159P from the 2019–20 income year onwards.
3. TR 93/14 has limited ongoing relevance, and is therefore withdrawn without replacement.

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**Commissioner of Taxation**  
27 June 2018

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ATO references

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