Taxation Administration (Withholding Variation for Payment of Certain Allowances) Amendment Legislative Instrument 2026

I, Will Day, Deputy Commissioner of Taxation, make the following instrument.

Dated 26 June 2026

Will Day
Deputy Commissioner of Taxation

Contents

1 Name

This instrument is the *Taxation Administration (Withholding Variation for Payment of Certain Allowances) Amendment Legislative Instrument 2026*.

2 Commencement

(1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	**Column 2**	**Column 3**
Provisions	**Commencement**	**Date/Details**
1. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	At the same time as Schedule 4 of the *Treasury Laws Amendment (Tax Reform No. 1) Act 2026* commences. However, the provisions do not commence at all if that Schedule does not commence.	
2. Schedule 1, items 1 to 5	At the same time as Schedule 4 of the *Treasury Laws Amendment (Tax Reform No. 1) Act 2026* commences. However, the provisions do not commence at all if that Schedule does not commence.	
2. Schedule 1, items 6 and 7	The later of: (a) 1 October 2026; and (b) the same time as Schedule 4 of the *Treasury Laws Amendment (Tax Reform No. 1) Act 2026* commences. However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

(2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under sections 15-15 in Schedule 1 to the *Taxation Administration Act 1953*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Taxation Administration (Withholding Variation for Payment of Certain Allowances) Legislative Instrument 2025

1 Section 4 (note)

Repeal the note, substitute:

Note: A number of expressions used in this instrument have the same meaning as in Schedule 1 to the Act. Expressions in Schedule 1 to the Act have the same meaning as in the ITAA 1997 (see section 3AA of the Act). The following expressions are relevantly defined in section 995-1 of the ITAA 1997:

(a) business kilometres;
(b) car expense;
(c) income tax law;
(d) meal allowance expense;
(e) travel allowance expense;
(f) work expense.

2 Section 4

Insert:

laundry expense means a work expense to do with washing, drying or ironing clothes (but not dry cleaning).

3 At the end of paragraph 6(1)(a)

Add “and”.

4 At the end of subparagraph 7(a)(i)

Add “and”.

5 Paragraph 7(b)

Omit “the amount that can be deducted without substantiation under section 900-40 of the ITAA 1997”, substitute “$150”.

6 Paragraph 7(e)

Omit “1997; and”, substitute “1997.”.

7 Paragraph 7(f)

Repeal the paragraph.