



Notice of Withdrawal

Taxation Ruling

Income tax and fringe benefits tax: when are deductions allowed for employees' travel expenses?

Draft Taxation Ruling TR 2017/D6 is withdrawn with effect from today.

1. TR 2017/D6 sets out the general principles for determining whether an employee can deduct travel expenses (transport expenses and accommodation, meal and incidental expenses of an employee when they travel away from home for work) under section 8-1 of the *Income Tax Assessment Act 1997*.
2. TR 2017/D6 was partially replaced by draft Taxation Ruling TR 2019/D7 *Income tax: when are deductions allowed for employees' transport expenses?* which issued on 13 December 2019. TR 2019/D7 has subsequently been finalised as Taxation Ruling TR 2021/1 *Income tax: when are deductions allowed for employees' transport expenses?* which issued on 17 February 2021.
3. The content in TR 2017/D6 that was not replaced by TR 2019/D7 has now been replaced by draft Taxation Ruling TR 2021/D1 *Income tax and fringe benefits tax: employees: accommodation and food and drink expenses, travel allowances, and living-away-from-home allowances*, which issued on 17 February 2021.
4. TR 2021/1 and the finalised version of TR 2021/D1 will apply both before and after their date of issue. However, to the extent that there is any conflict between TR 2017/D6, TR 2021/1 or the finalised version of TR 2021/D1, the Commissioner will have regard to TR 2017/D6 in deciding whether to apply compliance resources in the income years to which TR 2017/D6 applies.

Commissioner of Taxation
17 February 2021

ATO references

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