IT 112W - Notice of Withdrawal - Deductibility of travelling expenses between residence and place of employment or business

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Notice of Withdrawal

Taxation Ruling

Deductibility of travelling expenses between residence and place of employment or business

Taxation Ruling IT 112 is withdrawn with effect from today.

1. This Ruling discusses various authorities on the issue of travelling expenses between a taxpayer's residence and their place of employment or business.

2. This Ruling has been withdrawn. The relevant views are now included in either

- Taxation Ruling TR 95/34 – *Income tax: employees carrying out itinerant work – deductions, allowance and reimbursements for transport expenses.* or
- Draft Taxation Ruling TR 2017/D6 *Income tax and fringe benefits tax: when are deductions allowed for employees' travel expenses?*

Commissioner of Taxation
12 July 2017

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