MT 2030W - Fringe benefits tax : living-away-from-home allowance benefits

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This document has changed over time. This is a consolidated version of the ruling which was published on *12 July 2017*

Generated on: 20 November 2026, 11:37:17 PM

Notice of Withdrawal

Miscellaneous Taxation Ruling

Fringe benefits tax: living-away-from-home allowance benefits

Miscellaneous Taxation Ruling MT 2030 is withdrawn with effect from 28 June 2017.

1. MT 2030 discusses living-away-from-home allowances (LAFHAs) which are paid to cover the costs of non-deductible expenditure employees may incur when they are required to live away from home in order to perform their work duties.

2. The usefulness of the ruling has been brought into question over the years, especially following reforms to the LAFHA provisions in the FBTAA in 2012. Issues have also been raised about the so-called '21 day' rule which some taxpayers have misinterpreted as ruling that employees who work away from home for 22 days or more are/were living-away-from-home.

3. The ruling has been withdrawn and has been replaced by a new draft ruling which discusses the deductibility of work-related travel expenses, including the distinction between deductible expenses of working away from home and the non-deductible expenses of living-away-from-home.

4. It is replaced by Taxation Ruling TR 2017/D6 issued on 28 June 2017.

Commissioner of Taxation
12 July 2017

ATO references
NO: 1-ALQMQVT
ISSN: 2205-6130

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