


# ***TD 2020/8A1 - Addendum - Income tax and fringe benefits tax: treatment of allowances and benefits provided to Australian Government employees posted overseas***

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# Addendum

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## Taxation Determination

### Income tax and fringe benefits tax: treatment of allowances and benefits provided to Australian Government employees posted overseas

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Determination TD 2020/8 to correct a statement made in the summary table which sets out the taxation treatment for one of the allowances described within.

TD 2020/8 is amended as follows:

#### 1. Paragraph 5

Omit the wording 'Yes – as reportable fringe benefit amount' in the third column of the table in the Location allowance row; substitute:

'Yes – as salary or wages and tax withheld'.

This Addendum applies to years of income commencing both before and after its date of issue.

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**Commissioner of Taxation**  
24 February 2021

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#### ATO references

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ATOlaw topic: Fringe benefits tax ~~ Living away from home allowance benefits ~~ Other  
Income tax ~~ Assessable income ~~ Employment related ~~ Allowances and  
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Superannuation ~~ Employers ~~ Other  
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