


***TD 2024/2ER - Erratum - Fringe benefits tax:  
reasonable amounts under section 31G of the Fringe  
Benefits Tax Assessment Act 1986 for food and drink  
expenses incurred by employees receiving a  
living-away-from-home allowance fringe benefit for  
the fringe benefits tax year commencing 1 April 2024***

 This cover sheet is provided for information only. It does not form part of *TD 2024/2ER - Erratum - Fringe benefits tax: reasonable amounts under section 31G of the Fringe Benefits Tax Assessment Act 1986 for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit for the fringe benefits tax year commencing 1 April 2024*

 View the [consolidated version](#) for this notice.



---

# Erratum

---

## Taxation Determination

Fringe benefits tax: reasonable amounts under section 31G of the *Fringe Benefits Tax Assessment Act 1986* for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit for the fringe benefits tax year commencing 1 April 2024

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends a typographical error in Taxation Determination TD 2024/2.

TD 2024/2 is corrected as follows:

**1. Paragraph 5**

Omit 'auih7mounts'; substitute 'amounts'.

This Erratum applies from 27 March 2024.

---

**Commissioner of Taxation**

30 May 2024

---

---

ATO references

NO:	1-12AYK67M
ISSN:	2205-6211
BSL:	SEO

---

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).