# *TD 93/174W - Income tax: does the receipt of a travel allowance automatically entitle an employee to a deduction for travel expenses under section 8-1 of the Income Tax Assessment Act 1997?*

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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*

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# Notice of Withdrawal

## Taxation Determination

## Income tax: does the receipt of a travel allowance automatically entitle an employee to a deduction for travel expenses under section 8-1 of the *Income Tax Assessment Act 1997?*

Taxation Determination TD 93/174 is withdrawn with effect from today.

1. This Determination rules that the mere receipt of a travel allowance, whether or not received under an industrial award, does not entitle an employee to a deduction under section 8-1 of the *Income Tax Assessment Act 1997*.

2. This Determination has been withdrawn as the view is now included in Draft Taxation Ruling TR 2017/D6 *Income tax and fringe benefits tax: when are deductions allowed for employees' travel expenses?* which issued on 28 June 2017. The draft ruling covers employees in all occupations.

**Commissioner of Taxation**
12 July 2017

ATO references
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