



***TD 93/174A1 - Addendum - Income tax: does the receipt of a travel allowance automatically entitle an employee to a deduction for travel expenses under subsection 51(1) of the Income Tax Assessment Act 1936?***

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## Addendum

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### Taxation Determination

Income tax: does the receipt of a travel allowance automatically entitle an employee to a deduction for travel expenses under subsection 51(1) of the *Income Tax Assessment Act 1936*?

This Addendum amends Taxation Determination TD 93/174 to reflect the changes to the law caused by the repeal of inoperative provisions.

**TD 93/174 is amended as follows:**

**1. Title**

Omit 'subsection 51(1) of the *Income Tax Assessment Act 1936*'; substitute 'section 8-1 of the *Income Tax Assessment Act 1997*'.

**2. Paragraph 3**

Omit the paragraph; substitute:

3. The receipt of an allowance imparts no greater degree of deductibility to an expense which is incurred in relation to that allowance (see *Case T100 86 ATC 1169* and *Case U156 87 ATC 908*). Therefore, whether a deduction is allowable for travel expenses is a separate question, unrelated to whether a taxpayer receives a travel allowance.

**3. Paragraph 4**

Omit the paragraph.

**4. Related rulings**

Omit 'IT 2199'.

**5. Legislative references**

Omit the references; substitute 'ITAA 1997 8-1'.

# TD 93/174

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## 6. Case references

Insert '*Case T100* 86 ATC 1169; and *Case U156* 87 ATC 908'.

This Addendum applies on and from 14 September 2006.

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**Commissioner of Taxation**

17 August 2011

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ATO references

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| ATO law topic: [Income tax ~ Deductions ~ travel expenses](#)