


TD 93/230A - Income tax and fringe benefits tax: is a camping allowance assessable income under section 30 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA) or under subsection 25(1) of the Income Tax Assessment Act 1936 (ITAA)?

 This cover sheet is provided for information only. It does not form part of *TD 93/230A - Income tax and fringe benefits tax: is a camping allowance assessable income under section 30 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA) or under subsection 25(1) of the Income Tax Assessment Act 1936 (ITAA)?*

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Addendum

Taxation Determination

Income tax and fringe benefits tax: is a camping allowance assessable income under section 30 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) or under subsection 25(1) of the *Income Tax Assessment Act 1936* (ITAA)?

Taxation Determination TD93/230 is amended to clarify the circumstances a camping allowance is not a living away from home allowance under section 30 of the FBTAA.

TD 93/230 is amended as follows.

1. Title

Omit 'subsection 25(1) of the *Income Tax Assessment Act 1936* (ITAA)'; and substitute: 'Division 6 of the *Income Tax Assessment Act 1997* (ITAA97)'.

2. Paragraph 2

Omit the second sentence; and substitute:

'In such a case, that part of the allowance falls within the extended definition of 'salary or wages' in subsection 136(1). That is, it is not a payment for the purposes of section 12-1 of the Taxation Administration Act (1953) and therefore will be classified as a payment to an employee for the purposes of section 12-35 and assessable in accordance with section 6-1 of the ITAA97.'

3. Paragraph 3

After 'section 51 of the ITAA', insert:

'36 or section 8-1 of the ITAA97.'

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4. Paragraph 3

After 'non deductible under section 51.' insert:

Or Divisions 28, 32 and 900 of ITAA97 had not made them non-deductible under section 8-1 of the ITAA97'.

5. Paragraph 4

After 'section 51 of the ITAA', insert:

'36 or section 8-1 of the ITAA97'.

6. Paragraph 4

Omit 'Section 51'; substitute 'These sections'.

Example

Omit 'subsection 25(1) of the ITAA'; substitute 'Division 6 of ITAA97'.

Commissioner of Taxation

4 October 2006

ATO references

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ATOlaw topic Income Tax ~~ Assessable income ~~ allowances and benefits
Fringe Benefits Tax ~~ Living-away-from-home allowance fringe benefits