## TR 2020/1A1 - Addendum - Income tax: employees: deductions for work expenses under section 8-1 of the Income Tax Assessment Act 1997

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Usew the consolidated version for this notice.

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### Addendum

### **Taxation Ruling**

# Income tax: employees: deductions for work expenses under section 8-1 of the *Income Tax* Assessment Act 1997

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2020/1 to omit references to the draft Taxation Rulings that have now been finalised.

TR 2020/1 is amended as follows:

#### 1. Paragraph 68

#### Omit:

Draft Taxation Ruling TR 2019/D7 Income tax: when are deductions allowed for employees' transport expenses?

Draft Taxation Ruling TR 2017/D6 *Income tax and fringe benefits tax: when are deductions allowed for employees' travel expenses?* 

#### substitute:

Taxation Ruling <u>TR 2021/1</u> Income tax: when are deductions allowed for employees' transport expenses?

Taxation Ruling TR 2021/4 Income tax and fringe benefits tax: employees:

- accommodation and food and drink expenses
- travel allowances, and
- living-away-from-home allowances

This Addendum applies from 11 August 2021.

#### **Commissioner of Taxation**

1 September 2021

#### ATO references

NO: 1-QRYAAZA ISSN: 2205-6122 BSL: IAI

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## TR 2020/1

ATOlaw topic: Income tax ~~ Deductions ~~ General deductions – section 8-1 ~~ Capital vs revenue expenditure
Income tax ~~ Deductions ~~ General deductions – section 8-1 ~~ Other
Income tax ~~ Deductions ~~ Substantiation and record keeping
Income tax ~~ Deductions ~~ Work related expenses ~~ Accommodation and meal expenses
Income tax ~~ Deductions ~~ Work related expenses ~~ Clothing, laundry and personal care expenses
Income tax ~~ Deductions ~~ Work related expenses ~~ Home office expenses
Income tax ~~ Deductions ~~ Work related expenses ~~ Motor vehicle expenses
Income tax ~~ Deductions ~~ Work related expenses ~~ Self education expenses
Income tax ~~ Deductions ~~ Work related expenses ~~ Travel expenses

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