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

This cover sheet is provided for information only. It does not form part of TR 2020/1A1 - Addendum - Income tax: employees: deductions for work expenses under section 8-1 of the Income Tax Assessment Act 1997

Usew the consolidated version for this notice.



### 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

TR 2020/1 - Addendum

## 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

#### © 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).

TR 2020/1 – Addendum Page 2 of 2