


TR 2021/1A1 - Addendum - Income tax: when are deductions allowed for employees' transport expenses?

 This cover sheet is provided for information only. It does not form part of *TR 2021/1A1 - Addendum - Income tax: when are deductions allowed for employees' transport expenses?*

 View the [consolidated version](#) for this notice.



Addendum

Taxation Ruling

Income tax: when are deductions allowed for employees' transport expenses?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2021/1 to omit the references to a draft Taxation Ruling and a draft Practical Compliance Guideline that have now been finalised.

TR 2021/1 is amended as follows:

1. Paragraph 4

- (a) Omit the words 'draft Taxation Ruling TR 2021/D1'; substitute 'Taxation Ruling TR 2021/4'.
- (b) Omit the words 'draft Practical Compliance Guideline PCG 2021/D1'; substitute 'Practical Compliance Guideline PCG 2021/3'.

This Addendum applies from 11 August 2021.

Commissioner of Taxation
1 September 2021

ATO references

NO: 1-QS5M0MY
ISSN: 2205-6122
BSL: IAI
ATOlaw topic: Income tax ~~ Deductions ~~ Work related expenses ~~ Home to work travel
Income tax ~~ Deductions ~~ General deductions - section 8-1 ~~ Other
Income tax ~~ Deductions ~~ Employment expenses ~~ Salary and wages
Income tax ~~ Deductions ~~ Employment expenses ~~ Expenses incurred by employer for employees
Fringe benefits tax ~~ Expense payment benefits ~~ Taxable value ~~
Otherwise deductible rule

© 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).