


# ***TR 2021/4A1 - Addendum - Income tax and fringe benefits tax: employees: accommodation and food and drink expenses, travel allowances, and living-away-from-home allowances***

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# Addendum

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## Taxation Ruling

### Income tax and fringe benefits tax: employees:

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

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2021/4 to update the references to Taxation Ruling TR 98/9 *Income tax: deductibility of self-education expenses incurred by an employee or a person in business* (now withdrawn).

TR 2021/4 is amended as follows:

**1. Paragraph 4**

- (a) Omit 'TR 98/9 *Income tax: deductibility of self-education expenses incurred by an employee or a person in business*'; substitute 'TR 2024/3 *Income tax: deductibility of self-education expenses incurred by an individual*'.
- (b) Omit footnote 7.

**2. Paragraph 89**

In footnote 54, omit '63 to 70 of TR 98/9'; substitute '81 to 95 of TR 2024/3'.

This Addendum applies from 21 February 2024, being the date of issue of TR 2024/3.

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**Commissioner of Taxation**  
24 April 2024

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ATO references

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