TR 95/22W - Income tax: employee building workers - allowances, reimbursements, long service payments, redundancy trust payments and work-related deductions

This cover sheet is provided for information only. It does not form part of *TR 95/22W - Income tax: employee building workers - allowances, reimbursements, long service payments, redundancy trust payments and work-related deductions*

Unit of the ruling which was published on 18 June 2025

Page 1 of 1

Notice of Withdrawal

Taxation Ruling

Income tax: employee building workers - allowances, reimbursements, long service payments, redundancy trust payments and work-related deductions

Taxation Ruling TR 95/22 is withdrawn with effect from 19 June 2025.

- 1. This Ruling provides views on:
 - the assessibility of allowances, reimbursements, long service payments and redundancy trust payments received by employee building workers
 - deductions for work-related expenses commonly claimed by employee building workers.
- 2. The Ruling is no longer current due to developments in case law and legislation. The Ruling is therefore withdrawn.
- 3. Guidance on the subject matter contained in this Ruling is contained in various publications and other rulings that are available on our website. See, for example, Taxation Ruling TR 2020/1 Income tax: employees: deductions for work expenses under section 8-1 of the Income Tax Assessment Act 1997 and the Employees guide for work expenses.

Commissioner of Taxation

18 June 2025

ATO references

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