

Cover sheet for: TR 95/22A - Addendum

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

*This Addendum forms part of the Ruling and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Ruling is a public ruling and how it is binding on the Commissioner.*

Taxation Ruling TR 95/22 is amended as follows:

1. **Paragraph 11**

Omit the paragraph, substitute:

'11. This ruling applies to years commencing both before and after its date of issue. The only exception is our views on the tax treatment of deductions for expenses claimed in relation to award transport payments, which apply only to 1996-97 and later income years. The Ruling does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Ruling (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).'

Commissioner of Taxation

8 July 1996

ATO Ref: NAT 94/7653-0; 96/1464-8