


TD 93/D41 - Income tax: what is the retention period for documentary evidence in relation to work-related expenses claimed by salary and wage earners?

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Draft Taxation Determination

Income tax: what is the retention period for documentary evidence in relation to work-related expenses claimed by salary and wage earners?

1. The retention period for this documentary evidence is three and a half years from the date of lodgment of the tax return in which these expenses are claimed.
2. In relation to salary and wage earners work-related expenses include car expenses, travel expenses and any other employment related expenses as defined in section 82KT of the *Income Tax Assessment Act 1936*.

Example:

John is a carpenter employed on salary and wages. He incurred work-related expenses for the year ended 30 June 1992. His return was lodged on 1 October 1992. He will be required to keep records until April 1996 i.e. three and a half years from the date the return was lodged.

Commissioner of Taxation
18/2/93

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