IT 112W - Notice of Withdrawal - Deductibility of travelling expenses between residence and place of employment or business

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Notice of Withdrawal

Taxation Ruling

Deductibility of travelling expenses between residence and place of employment or business

Taxation Ruling IT 112 is withdrawn with effect from today.

- 1. This Ruling discusses various authorities on the issue of travelling expenses between a taxpayer's residence and their place of employment or business.
- 2. This Ruling has been withdrawn. The relevant views are now included in either
 - Taxation Ruling TR 95/34 Income tax: employees carrying out itinerant work – deductions, allowance and reimbursements for transport expenses. or
 - Draft Taxation Ruling TR 2017/D6 Income tax and fringe benefits tax: when are deductions allowed for employees' travel expenses?

Commissioner of Taxation

12 July 2017

ATO references

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