



TD 2020/4W - Fringe benefits tax: reasonable amounts under section 31G of the Fringe Benefits Tax Assessment Act 1986 for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit for the fringe benefits tax year commencing on 1 April 2020

 This cover sheet is provided for information only. It does not form part of *TD 2020/4W - Fringe benefits tax: reasonable amounts under section 31G of the Fringe Benefits Tax Assessment Act 1986 for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit for the fringe benefits tax year commencing on 1 April 2020*

 This document has changed over time. This is a consolidated version of the ruling which was published on *13 May 2026*



Notice of Withdrawal

Taxation Determination

Fringe benefits tax: reasonable amounts under section 31G of the *Fringe Benefits Tax Assessment Act 1986* for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit for the fringe benefits tax year commencing on 1 April 2020

Taxation Determination TD 2020/4 is withdrawn with effect from 14 May 2026.

1. TD 2020/4 is being withdrawn as its period of effect has passed. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

Commissioner of Taxation
13 May 2026

ATO references

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