


TD 2020/8A1 - Addendum - Income tax and fringe benefits tax: treatment of allowances and benefits provided to Australian Government employees posted overseas

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Addendum

Taxation Determination

Income tax and fringe benefits tax: treatment of allowances and benefits provided to Australian Government employees posted overseas

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Determination TD 2020/8 to correct a statement made in the summary table which sets out the taxation treatment for one of the allowances described within.

TD 2020/8 is amended as follows:

1. Paragraph 5

Omit the wording 'Yes – as reportable fringe benefit amount' in the third column of the table in the Location allowance row; substitute:

'Yes – as salary or wages and tax withheld'.

This Addendum applies to years of income commencing both before and after its date of issue.

Commissioner of Taxation
24 February 2021

ATO references

NO: 1-E6W82B0
ISSN: 2205-6211
BSL: IAI
ATOlaw topic: Fringe benefits tax ~~ Living away from home allowance benefits ~~ Other
Income tax ~~ Assessable income ~~ Employment related ~~ Allowances and
benefits
Superannuation ~~ Employers ~~ Other
Withholding tax ~~ Other

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