


***TD 2021/3A1 - Addendum - 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 2021***

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# Addendum

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## 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 2021

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Determination TD 2021/3 to update the list of countries contained in Table 2.

TD 2021/3 is amended as follows:

**1. Paragraph 7**

In Table 2 underneath 'Ecuador', insert new entry:

Egypt	3
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This Addendum applies from 1 April 2021.

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**Commissioner of Taxation**

20 April 2022

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ATO references

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