



TD 93/174A1 - Addendum - Income tax: does the receipt of a travel allowance automatically entitle an employee to a deduction for travel expenses under subsection 51(1) of the Income Tax Assessment Act 1936?

 This cover sheet is provided for information only. It does not form part of *TD 93/174A1 - Addendum - Income tax: does the receipt of a travel allowance automatically entitle an employee to a deduction for travel expenses under subsection 51(1) of the Income Tax Assessment Act 1936?*

 View the [consolidated version](#) for this notice.



Addendum

Taxation Determination

Income tax: does the receipt of a travel allowance automatically entitle an employee to a deduction for travel expenses under subsection 51(1) of the *Income Tax Assessment Act 1936*?

This Addendum amends Taxation Determination TD 93/174 to reflect the changes to the law caused by the repeal of inoperative provisions.

TD 93/174 is amended as follows:

1. Title

Omit 'subsection 51(1) of the *Income Tax Assessment Act 1936*'; substitute 'section 8-1 of the *Income Tax Assessment Act 1997*'.

2. Paragraph 3

Omit the paragraph; substitute:

3. The receipt of an allowance imparts no greater degree of deductibility to an expense which is incurred in relation to that allowance (see *Case T100 86 ATC 1169* and *Case U156 87 ATC 908*). Therefore, whether a deduction is allowable for travel expenses is a separate question, unrelated to whether a taxpayer receives a travel allowance.

3. Paragraph 4

Omit the paragraph.

4. Related rulings

Omit 'IT 2199'.

5. Legislative references

Omit the references; substitute 'ITAA 1997 8-1'.

TD 93/174

Page 2 of 2

6. Case references

Insert '*Case T100* 86 ATC 1169; and *Case U156* 87 ATC 908'.

This Addendum applies on and from 14 September 2006.

Commissioner of Taxation

17 August 2011

ATO references

NO: 1-2368MYM

ISSN: 1038-8982

| ATO law topic: [Income tax ~ Deductions ~ travel expenses](#)