TD 93/230W - Income tax and fringe benefits tax : is a camping allowance assessable under section 30 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA) or under Division 6 of the Income Tax Assessment Act 1936 (ITAA)?

This cover sheet is provided for information only. It does not form part of *TD 93/230W - Income tax and fringe benefits tax : is a camping allowance assessable under section 30 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA) or under Division 6 of the Income Tax Assessment Act 1936 (ITAA)?*

This document has changed over time. This is a consolidated version of the ruling which was published on *12 July 2017*

Generated on: 20 November 2026, 11:53:06 PM

Notice of Withdrawal

Taxation Determination

Income tax and fringe benefits tax: is a camping allowance assessable under section 30 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) or under Division 6 of the *Income Tax Assessment Act 1936* (ITAA)?

Taxation Determination TD 93/230 is withdrawn with effect from today.

1. This Determination discusses the nature of camping allowances and the circumstances in which expenses (for accommodation, meals and incidental expenses) incurred by employees who temporarily work away from home are deductible, as distinct from those expenses being private costs of living-away-from-home.

2. This Determination has been withdrawn as the view is now included in Draft Taxation Ruling TR 2017/D6 *Income tax and fringe benefits tax: when are deductions allowed for employees' travel expenses?* which issued on 28 June 2017. The draft ruling covers employees in all occupations.

Commissioner of Taxation
12 July 2017

ATO references
NO: 1-ALQV5OP
ISSN: 2205-6211

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).