

***TD 93/230A - Income tax and fringe benefits tax: is a camping allowance assessable income under section 30 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA) or under subsection 25(1) of the Income Tax Assessment Act 1936 (ITAA)?***

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## Addendum

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### Taxation Determination

Income tax and fringe benefits tax: is a camping allowance assessable income under section 30 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) or under subsection 25(1) of the *Income Tax Assessment Act 1936* (ITAA)?

Taxation Determination TD93/230 is amended to clarify the circumstances a camping allowance is not a living away from home allowance under section 30 of the FBTAA.

TD 93/230 is amended as follows.

**1. Title**

Omit 'subsection 25(1) of the *Income Tax Assessment Act 1936* (ITAA)'; and substitute: 'Division 6 of the *Income Tax Assessment Act 1997* (ITAA97).'

**2. Paragraph 2**

Omit the second sentence; and substitute:

'In such a case, that part of the allowance falls within the extended definition of 'salary or wages' in subsection 136(1). That is, it is not a payment for the purposes of section 12-1 of the Taxation Administration Act (1953) and therefore will be classified as a payment to an employee for the purposes of section 12-35 and assessable in accordance with section 6-1 of the ITAA97.'

**3. Paragraph 3**

After 'section 51 of the ITAA', insert:

'36 or section 8-1 of the ITAA97.'

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## 4. Paragraph 3

After 'non deductible under section 51.' insert:

Or Divisions 28, 32 and 900 of ITAA97 had not made them non-deductible under section 8-1 of the ITAA97'.

## 5. Paragraph 4

After 'section 51 of the ITAA', insert:

'36 or section 8-1 of the ITAA97'.

## 6. Paragraph 4

Omit 'Section 51'; substitute 'These sections'.

## Example

Omit 'subsection 25(1) of the ITAA'; substitute 'Division 6 of ITAA97'.

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**Commissioner of Taxation**

4 October 2006

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ATO references

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Fringe Benefits Tax ~~ Living-away-from-home allowance fringe benefits