


# ***TR 2020/1A1 - Addendum - Income tax: employees: deductions for work expenses under section 8-1 of the Income Tax Assessment Act 1997***

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# Addendum

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## Taxation Ruling

### Income tax: employees: deductions for work expenses under section 8-1 of the *Income Tax Assessment Act 1997*

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2020/1 to omit references to the draft Taxation Rulings that have now been finalised.

TR 2020/1 is amended as follows:

**1. Paragraph 68**

Omit:

Draft Taxation Ruling TR 2019/D7 *Income tax: when are deductions allowed for employees' transport expenses?*

Draft Taxation Ruling TR 2017/D6 *Income tax and fringe benefits tax: when are deductions allowed for employees' travel expenses?*

substitute:

Taxation Ruling [TR 2021/1](#) *Income tax: when are deductions allowed for employees' transport expenses?*

Taxation Ruling [TR 2021/4](#) *Income tax and fringe benefits tax: employees:*

- *accommodation and food and drink expenses*
- *travel allowances, and*
- *living-away-from-home allowances*

This Addendum applies from 11 August 2021.

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**Commissioner of Taxation**

1 September 2021

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ATO references

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ATOlaw topic:   Income tax ~~ Deductions ~~ General deductions – section 8-1 ~~ Capital vs revenue expenditure  
Income tax ~~ Deductions ~~ General deductions – section 8-1 ~~ Other  
Income tax ~~ Deductions ~~ Substantiation and record keeping  
Income tax ~~ Deductions ~~ Work related expenses ~~ Accommodation and meal expenses  
Income tax ~~ Deductions ~~ Work related expenses ~~ Clothing, laundry and personal care expenses  
Income tax ~~ Deductions ~~ Work related expenses ~~ Home office expenses  
Income tax ~~ Deductions ~~ Work related expenses ~~ Motor vehicle expenses  
Income tax ~~ Deductions ~~ Work related expenses ~~ Self education expenses  
Income tax ~~ Deductions ~~ Work related expenses ~~ Travel expenses

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