## 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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Uiew the consolidated version for this notice.



# Addendum

### **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 <u>TR 2021/1</u> Income tax: when are deductions allowed for employees' transport expenses?

Taxation Ruling <u>TR 2021/4</u> 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.

#### **Commissioner of Taxation** 1 September 2021

#### 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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