


# ***TR 2021/1A1 - Addendum - Income tax: when are deductions allowed for employees' transport expenses?***

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# Addendum

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## Taxation Ruling

### Income tax: when are deductions allowed for employees' transport expenses?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2021/1 to omit the references to a draft Taxation Ruling and a draft Practical Compliance Guideline that have now been finalised.

TR 2021/1 is amended as follows:

**1. Paragraph 4**

- (a) Omit the words 'draft Taxation Ruling TR 2021/D1'; substitute 'Taxation Ruling TR 2021/4'.
- (b) Omit the words 'draft Practical Compliance Guideline PCG 2021/D1'; substitute 'Practical Compliance Guideline PCG 2021/3'.

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 ~~ Work related expenses ~~ Home to work travel  
Income tax ~~ Deductions ~~ General deductions - section 8-1 ~~ Other  
Income tax ~~ Deductions ~~ Employment expenses ~~ Salary and wages  
Income tax ~~ Deductions ~~ Employment expenses ~~ Expenses incurred by employer for employees  
Fringe benefits tax ~~ Expense payment benefits ~~ Taxable value ~~  
Otherwise deductible rule

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