



Addendum

Taxation Ruling

Income tax: when are deductions allowed for employee's 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 update the references to Taxation Ruling TR 98/9 *Income tax: deductibility of self-education expenses incurred by an employee or a person in business* (now withdrawn).

TR 2021/1 is amended as follows:

1. Paragraph 5

In the second dot point, omit 'TR 98/9 *Income tax: deductibility of self-education expenses incurred by an employee or a person in business*'; substitute: 'TR 2024/3 *Income tax: deductibility of self-education expenses incurred by an individual*'.

2. Paragraph 42

In footnote 46, omit '63 to 70 of TR 98/9'; substitute '81 to 95 of TR 2024/3'.

3. Paragraph 43

In footnote 47, omit '63 to 70 of TR 89/9'; substitute '81 to 95 of TR 2024/3'.

This Addendum applies from 21 February 2024, being the date of issue of TR 2024/3.

Commissioner of Taxation

24 April 2024

ATO references

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