


# ***TR 2021/1A2 - Addendum - Income tax: when are deductions allowed for employee's transport expenses?***

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# Addendum

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## 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TR 98/9 *Income tax: deductibility of self-education expenses incurred by an employee or a person in business* (now withdrawn).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.

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**Commissioner of Taxation**

24 April 2024

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ATO references

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