# TR 95/12W - Income tax: employee factory workers - allowances, reimbursements and work-related deductions

This cover sheet is provided for information only. It does not form part of TR 95/12W - Income tax: employee factory workers - allowances, reimbursements and work-related deductions

This document has changed over time. This is a consolidated version of the ruling which was published on 18 June 2025



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## Notice of Withdrawal

## **Taxation Ruling**

Income tax: employee factory workers - allowances, reimbursements and work-related deductions

Taxation Ruling TR 95/12 is withdrawn with effect from 19 June 2025.

- 1. This Ruling provides views on:
  - the assessibility of allowances and reimbursements received by employee factory workers
  - deductions for work-related expenses commonly claimed by employee factory workers.
- 2. The Ruling is no longer current due to developments in case law and legislation. The Ruling is therefore withdrawn.
- 3. Guidance on the subject matter contained in this Ruling is contained in various publications and other rulings that are available on our website. See, for example, Taxation Ruling TR 2020/1 Income tax: employees: deductions for work expenses under section 8-1 of the Income Tax Assessment Act 1997 and the Employees guide for work expenses.

### **Commissioner of Taxation**

18 June 2025

ATO references

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