IT 113W - Notice of Withdrawal - Computer consultant - travelling expenses between home and place of employment

This cover sheet is provided for information only. It does not form part of *IT 113W - Notice of Withdrawal - Computer consultant - travelling expenses between home and place of employment*

Notice of Withdrawal

Taxation Ruling

Computer consultant - travelling expenses between home and place of employment

Taxation Ruling IT 113 is withdrawn with effect from today.

1. This ruling considered the decision of the Federal Court in *FCT v. Collings* 6 ATR 476; 76 ATC 4254, where the Court allowed a deduction for travel expenses between the taxpayer's home and their regular workplace. The case involved a taxpayer who was on-call, provided professional advice from home after being called and then continued on to their regular workplace.

2. The Ruling agreed with the decision of the Court that, in the circumstances, the taxpayer was on duty for the period from when they received the work call until they reached their workplace. The ruling indicated that the Commissioner did not consider the court decision changed the general proposition that the cost of travel between home and a place of employment is not deductible.

3. This Ruling has been withdrawn as the view is now included in Draft Taxation Ruling TR 2017/D6 *Income tax and fringe benefits tax: when are deductions allowed for employees' travel expenses?* which issued on 28 June 2017. The draft ruling covers employees in all occupations and refers to current law: section 8-1 of the *Income Tax Assessment Act 1997*.

Commissioner of Taxation
12 July 2017

ATO references
NO: 1-ALQMQVT
ISSN: 2205-6122

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).