



TD 2021/3A1 - Addendum - Fringe benefits tax: reasonable amounts under section 31G of the Fringe Benefits Tax Assessment Act 1986 for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit for the fringe benefits tax year commencing on 1 April 2021

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Addendum

Taxation Determination

Fringe benefits tax: reasonable amounts under section 31G of the *Fringe Benefits Tax Assessment Act 1986* for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit for the fringe benefits tax year commencing on 1 April 2021

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Determination TD 2021/3 to update the list of countries contained in Table 2.

TD 2021/3 is amended as follows:

1. Paragraph 7

In Table 2 underneath 'Ecuador', insert new entry:

Egypt	3
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This Addendum applies from 1 April 2021.

Commissioner of Taxation

20 April 2022

ATO references

NO: 1-OD7F0SD
ISSN: 2205-6114
BSL: SEO
ATOlaw topic: Fringe benefits tax ~ Living away from home allowance benefits ~ Substantiation

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