



***TD 93/174W - Income tax: does the receipt of a travel allowance automatically entitle an employee to a deduction for travel expenses under section 8-1 of the Income Tax Assessment Act 1997?***

 This cover sheet is provided for information only. It does not form part of *TD 93/174W - Income tax: does the receipt of a travel allowance automatically entitle an employee to a deduction for travel expenses under section 8-1 of the Income Tax Assessment Act 1997?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *12 July 2017*



---

# Notice of Withdrawal

## Taxation Determination

Income tax: does the receipt of a travel allowance automatically entitle an employee to a deduction for travel expenses under section 8-1 of the *Income Tax Assessment Act 1997*?

Taxation Determination TD 93/174 is withdrawn with effect from today.

1. This Determination rules that the mere receipt of a travel allowance, whether or not received under an industrial award, does not entitle an employee to a deduction under section 8-1 of the *Income Tax Assessment Act 1997*.
2. This Determination has been withdrawn as the view is now included in Draft Taxation Ruling TR 2017/D6 *Income tax and fringe benefits tax: when are deductions allowed for employees' travel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.

---

**Commissioner of Taxation**  
12 July 2017

---

ATO references

NO: 1-ALQV5BV  
ISSN: 2205-6211

---

© 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).