

***TD 93/230W - Income tax and fringe benefits tax : is a camping allowance assessable under section 30 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA) or under Division 6 of the Income Tax Assessment Act 1936 (ITAA)?***

⚠ This cover sheet is provided for information only. It does not form part of *TD 93/230W - Income tax and fringe benefits tax : is a camping allowance assessable under section 30 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA) or under Division 6 of the Income Tax Assessment Act 1936 (ITAA)?*

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



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# Notice of Withdrawal

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## Taxation Determination

Income tax and fringe benefits tax: is a camping allowance assessable under section 30 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) or under Division 6 of the *Income Tax Assessment Act 1936* (ITAA)?

Taxation Determination TD 93/230 is withdrawn with effect from today.

1. This Determination discusses the nature of camping allowances and the circumstances in which expenses (for accommodation, meals and incidental expenses) incurred by employees who temporarily work away from home are deductible, as distinct from those expenses being private costs of living-away-from-home.
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 This Determination has been withdrawn as the view is now included in Draft Taxation Ruling TR 2017/D6 *Income tax and fringe benefits tax: when are deductions allowed for employees' travel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.

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**Commissioner of Taxation**  
12 July 2017

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ATO references

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