



## Notice of Rulings and Withdrawal of Rulings 24 April 2024

The Commissioner of Taxation, Rob Heferen, gives notice by notifiable instrument under subsection 358-5(4) of Schedule 1 to the *Taxation Administration Act 1953* of the following public rulings, and under subsection 358-20(1) of Schedule 1 to the *Taxation Administration Act 1953* of the withdrawal of the following public rulings, copies of which can be obtained from [ato.gov.au/law](http://ato.gov.au/law)

NOTICE OF RULINGS		
Ruling number	Subject	Brief description
CR 2024/27	Insurance Australia Group Limited – IAG Capital Notes 3	This Ruling sets out the income tax consequences for entities who subscribed for and acquired Insurance Australia Group Limited Capital Notes 3 issued by Insurance Australia Group Limited.  This Ruling applies to investors specified in the Ruling from 1 July 2023 to 30 June 2034.

NOTICE OF ADDENDA		
Ruling number	Subject	Brief description
TR 2020/1	Income tax: employees: deductions for work expenses under section 8-1 of the <i>Income Tax Assessment Act 1997</i>	This Addendum amends Taxation Ruling TR 2020/1 to update the references to TR 98/9 which is now withdrawn.  This Addendum applies from 21 February 2024.
TR 2021/1	Income tax: when are deductions allowed for employees' transport expenses?	This Addendum amends Taxation Ruling TR 2021/1 to update the references to TR 98/9 which is now withdrawn.  This Addendum applies from 21 February 2024.
TR 2021/4	Income tax and fringe benefits tax: employees: <ul style="list-style-type: none"><li>accommodation and food and drink expenses</li><li>travel allowances, and</li><li>living-away-from-home allowances</li></ul>	This Addendum amends Taxation Ruling TR 2021/4 to update the references to TR 98/9 which is now withdrawn.  This Addendum applies from 21 February 2024.

NOTICE OF WITHDRAWALS		
Ruling number	Subject	Brief description
TD 93/97	Income tax: if a taxpayer claims a deduction for self education expenses under section 8-1 of the <i>Income Tax Assessment Act 1997</i> , is the amount of \$250 spent, but disallowed as a deduction under section 82A of the <i>Income Tax Assessment Act 1936</i> , excluded from the substantiation provisions?	Taxation Determination TD 93/97 is withdrawn with effect from 25 April 2024.

TD 2018/1	Fringe benefits tax: for the purposes of section 28 of the <i>Fringe Benefits Tax Assessment Act 1986</i> what are the indexation factors for valuing non-remote housing for the fringe benefits tax year commencing on 1 April 2018?	Taxation Determination TD 2018/1 is withdrawn with effect from 25 April 2024 as its period of effect has passed. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.
TD 2018/2	Fringe benefits tax: what is the benchmark interest rate to be used for the fringe benefits tax year commencing on 1 April 2018?	Taxation Determination TD 2018/2 is withdrawn with effect from 25 April 2024 as its period of effect has passed. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.
TD 2018/3	Fringe benefits tax: reasonable amounts under section 31G of the <i>Fringe Benefits Tax Assessment Act 1986</i> 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 2018?	Taxation Determination TD 2018/3 is withdrawn with effect from 25 April 2024 as its period of effect has passed. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.
TD 2018/4	Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax year commencing on 1 April 2018?	Taxation Determination TD 2018/4 is withdrawn with effect from 25 April 2024 as its period of effect has passed. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.
TD 2018/5	Fringe benefits tax: for the purposes of section 135C of the <i>Fringe Benefits Tax Assessment Act 1986</i> , what is the exemption threshold for the fringe benefits tax year commencing on 1 April 2018?	Taxation Determination TD 2018/5 is withdrawn with effect from 25 April 2024 as its period of effect has passed. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.
TD 2018/7	Fringe benefits tax: for the purposes of section 39A of the <i>Fringe Benefits Tax Assessment Act 1986</i> what is the car parking threshold for the fringe benefits tax year commencing on 1 April 2018?	Taxation Determination TD 2018/7 is withdrawn with effect from 25 April 2024 as its period of effect has passed. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.