



Notice of Rulings 11 August 2021

The Commissioner of Taxation, Chris Jordan, gives notice by notifiable instrument under subsection 358-5(4) of Schedule 1 to the *Taxation Administration Act 1953* of the following public rulings, copies of which can be obtained from ato.gov.au/law

NOTICE OF RULINGS		
Ruling number	Subject	Brief description
TR 2021/4	Income tax and fringe benefits tax: employees: <ul style="list-style-type: none">• accommodation and food and drink expenses• travel allowances, and• living-away-from-home allowances	This Ruling explains when an employee can deduct travel-related accommodation and food and drink expenses, the fringe benefits tax implication and the criteria for determining whether an allowance is a travel allowance or a living-away-from-home allowance benefit. This Ruling applies both before and after its date of issue.
CR 2021/56	Aristocrat Leisure Limited – non-executive director rights plan	This Ruling sets out the income tax consequences for employees of Aristocrat Leisure Limited who participate in the Aristocrat Leisure Limited Non-Executive Director Rights Plan. This Ruling applies from 1 September 2021 to 30 September 2024.