



Notice of Rulings 1 September 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 RULING		
Ruling number	Subject	Brief description
CR 2021/58	Tennis Australia Limited – payments to tennis officials	This Ruling sets out the income tax consequences of payments made by Tennis Australia Limited to tennis officials to officiate at non-professional tennis events within Australia. This Ruling applies from 1 July 2020 to 30 June 2025.

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 Ruling is being amended to omit references to draft Taxation Rulings that have now been finalised. This Addendum applies from 11 August 2021.
TR 2021/1	Income tax: when are deductions allowed for employees' transport expenses?	This Ruling is being amended to omit the reference to a draft Taxation Ruling and a draft Practical Compliance Guideline that have now been finalised. This Addendum applies from 11 August 2021.