



Australian Government
Australian Taxation Office

Notice of Ruling 4 January 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
TD 2020/8	Income tax and fringe benefits tax: treatment of allowances and benefits provided to Australian Government employees posted overseas	<p>This Determination provides the tax treatment for certain payments or benefits made by Government Agencies to employees employed under the <i>Public Service Act 1999</i> who are posted overseas.</p> <p>This Determinaton applies to years of income commencing both before and after its date of issue.</p>