

**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](http://ato.gov.au/)

| NOTICE OF RULING | | |
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| 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 | This Determination provides the tax treatment for certain payments or benefits made by Government Agencies to employees employed under the *Public Service Act 1999* who are posted overseas.  This Determinaton applies to years of income commencing both before and after its date of issue. |