

# Individuals & Small Business

## Tax Deductibility of COVID-19 Test Expenses

*From 1 July 2021*

### The Facts:

- **Work-related** COVID-19 test expenses **incurred by individuals** will be made **tax deductible**.
- **FBT** will **not be payable by employers** if they provide fringe benefits **relating to COVID-19 testing** to their employees for **work-related purposes**.
- Effective from **1 July 2021**, with the **FBT changes** to apply from **1 April 2021**.

Got a question? Contact us on (08) 8224 0066 or visit [www.bassonewman.com.au](http://www.bassonewman.com.au)