

# Media Release

## Welcome clarity on the tax treatment of Rapid Antigen Tests

"All business, both large and small, welcome today's [Assistant Treasurer's media release](#) that employers and employees will be entitled to a tax deduction for purchasing Rapid Antigen Tests (RATs) for work purposes. We also welcome the decision to make the provision of such tests by employers to employees exempt from FBT," Corporate Tax Association's (CTA) Executive Director Michelle de Niese said today.

"RATs are a key part of employers providing a COVID-safe work environment for employees attending the workplace or working remotely. Making RATs tax deductible to employers and employees and also exempt from FBT as a permanent feature of our tax rules from 1 July 2021 is a sensible outcome.

"Whilst the likelihood of further direct financial assistance may be constrained by budget pressures, the Government should continue to be receptive to tweaking the tax rules as a means to help deal with the challenges the pandemic may present.

"Sensible adjustments to the tax law that remove obstacles will help the economy to get back on track post-pandemic."

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