



# ***TD 2014/19 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2014-15 income year?***

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# Taxation Determination

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## Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2014-15 income year?

**❶ This publication provides you with the following level of protection:**

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

### Ruling

1. This Determination sets out the amounts that the Commissioner considers are reasonable (reasonable amounts) for the substantiation exception in Subdivision 900-B of the *Income Tax Assessment Act 1997* (ITAA 1997) for the 2014-15 income year in relation to claims made for:

- (a) overtime meal allowance expenses – for food and drink in connection with overtime worked and where a meal allowance has been paid under an industrial instrument
- (b) domestic travel allowance expenses – accommodation, food and drink, and incidentals that are covered by the allowance
- (c) travel allowance expenses for employee truck drivers – food and drink that are covered by the allowance, and
- (d) overseas travel allowance expenses – food and drink and incidentals that are covered by the allowance.

**Taxation Ruling TR 2004/6**

2. This Determination should be read together with Taxation Ruling TR 2004/6 *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses* which explains the substantiation exception and the way in which these expenses are able to be claimed. It is important to remember that in 'setting the reasonable amount ... the Commissioner does **not** determine the amount of allowance an **employee** should receive or an employer should pay their employees. The amount of an allowance is a matter to be determined between the payer and the payee'. (Refer to paragraph 33 of TR 2004/6.)

3. Key points from TR 2004/6 about claiming travel allowance expenses and overtime meal allowance expenses are:

- Expenses claimed must have been incurred and be an allowable deduction
  - The payment of an allowance does not of itself allow a deduction to be claimed. Before a deduction can be claimed
    - the expenses claimed cannot exceed the amount actually incurred, and
    - the expenses must be incurred for work-related purposes and be deductible under the income tax law.
- Allowance must be paid – The substantiation exception only applies if the employee is paid an overtime meal allowance or a travel allowance. The allowance must have an identifiable connection with the nature of the expense covered.
- For travel allowance expenses – The employee must sleep away from home.
- Substantiation exception – Where the amount claimed is no more than the applicable reasonable amount, substantiation of the claim with written evidence is not required.
- Claims in excess of reasonable amounts – If the amount claimed is more than the reasonable amount, the whole claim must be substantiated, not just the excess.
- Verification of reasonable claims – In appropriate cases, where the substantiation exception is relied on, the employee may still be required to show:
  - how they worked out their claim
  - the expense was actually incurred
  - an entitlement to a deduction (for example that work-related travel was undertaken)
  - a bona fide travel allowance was paid, and
  - if accommodation is claimed, that commercial accommodation was used.

The nature and degree of evidence will depend on the circumstances: for example the circumstances under which the employer pays allowances, the occupation of the employee, and the total amount of allowances received and expenses claimed during the year by the employee.

- Tax return treatment – Where a travel or overtime meal allowance is not shown on the payment summary, does not exceed the reasonable amount and has been fully spent on deductible expenses, neither the allowance nor the expenses should be shown on the employee's tax return. If an amount less than the allowance has been spent, the income tax return must include the allowance and the deductible expenses claimed. Whenever a claim is made for overtime meal or travel allowance expenses the allowance must also be included in the tax return.

### **Reasonable amount for overtime meal allowance expenses**

4. For overtime meal expenses to be considered under the exception from substantiation, the meal allowance must be a bona fide meal allowance (refer to paragraph 87 of TR 2004/6) paid or payable under a law of the Commonwealth or of a State or Territory, or an award, order, determination or industrial agreement in force under such a law (section 900-60 of the ITAA 1997).

5. For the 2014-15 income year the reasonable amount for overtime meal allowance expenses is \$28.20.

### **Reasonable amounts for domestic travel allowance expenses**

#### ***Types of expenses***

6. This Determination shows reasonable amounts for travel allowance expenses. The reasonable amounts are given for:

- accommodation at daily rates (for domestic travel only)
- meals (showing breakfast, lunch and dinner), and
- expenses incidental to travel.

#### ***Travel destinations***

7. These amounts are shown for the following travel destination:

- each Australian State and Territory capital city
- certain specified high cost regional and country centres (at individual rates)
- other specified regional and country centres (at a common rate), and
- all other regional and country centres (at a common rate).

#### ***Accommodation expenses***

8. The accommodation rates shown for domestic travel apply only for stays in commercial establishments like hotels, motels and serviced apartments. If a different type of accommodation is used the rates do not apply.

**Meal expenses**

9. The reasonable amount for meals depends on the period and time of travel. That is, the rates only apply to meals (that is breakfast, lunch, dinner) that fall within the time of day from the commencement of travel to the end of travel covered by the allowance.

**Incidental expenses**

10. The reasonable amount applies in full to each day of travel covered by the allowance, without the need to apportion for any part-day travel on the first and last day.

**Reasonable amounts for 2014-15**

11. The reasonable amounts for daily travel allowance expenses, according to salary levels and destinations, for the 2014-15 income year are shown in Tables 1 to 6 as follows.

| <b>Table 1: Employee's annual salary – \$112,610 and below</b> |                       |  |                           |                        |
|--|-----------------------|--|---------------------------|------------------------|
| <b>Place</b>   | <b>Accomm.<br/>\$</b> | <b>Food and drink<br/>\$<br/>B-fast 25.35<br/>Lunch 28.55<br/>Dinner 48.65</b> | <b>Incidentals<br/>\$</b> | <b>Total<br/>\$</b>    |
| Adelaide   | 157                   | 102.55   | 18.70                     | 278.25                 |
| Brisbane   | 201                   | 102.55   | 18.70                     | 322.25                 |
| Canberra   | 168                   | 102.55   | 18.70                     | 289.25                 |
| Darwin   | 216                   | 102.55   | 18.70                     | 337.25                 |
| Hobart   | 132                   | 102.55   | 18.70                     | 253.25                 |
| Melbourne  | 173                   | 102.55   | 18.70                     | 294.25                 |
| Perth  | 233                   | 102.55   | 18.70                     | 354.25                 |
| Sydney   | 185                   | 102.55   | 18.70                     | 306.25                 |
| High cost country centres                                      | See Table 4           | 102.55   | 18.70                     | Variable – see Table 4 |
| Tier 2 country centres (see Table 5)                           | 132                   | B-fast 22.70<br>Lunch 25.95<br>Dinner 44.75                                    | 18.70                     | 244.10                 |
| Other country centres  | 110                   | B-fast 22.70<br>Lunch 25.95<br>Dinner 44.75                                    | 18.70                     | 222.10                 |

| <b>Table 2: Employee's annual salary – \$112, 611 to \$200,290</b> |                       |   |                           |                        |
|--|-----------------------|---|---------------------------|------------------------|
| <b>Place</b>   | <b>Accomm.<br/>\$</b> | <b>Food and drink<br/>\$</b><br>B-fast 27.60<br>Lunch 39.10<br>Dinner 54.75 | <b>Incidentals<br/>\$</b> | <b>Total<br/>\$</b>    |
| Adelaide   | 208                   | 121.45  | 26.75                     | 356.20                 |
| Brisbane   | 257                   | 121.45  | 26.75                     | 405.20                 |
| Canberra   | 223                   | 121.45  | 26.75                     | 371.20                 |
| Darwin   | 287                   | 121.45  | 26.75                     | 435.20                 |
| Hobart   | 176                   | 121.45  | 26.75                     | 324.20                 |
| Melbourne  | 228                   | 121.45  | 26.75                     | 376.20                 |
| Perth  | 260                   | 121.45  | 26.75                     | 408.20                 |
| Sydney   | 246                   | 121.45  | 26.75                     | 394.20                 |
| High cost country centres  | See Table 4           | 121.45  | 26.75                     | Variable – see Table 4 |
| Tier 2 country centres (see Table 5)                               | 152                   | B'fast 25.35<br>Lunch 25.95<br>Dinner 50.55                                 | 26.75                     | 280.60                 |
| Other country centres  | 127                   | B'fast 25.35<br>Lunch 25.95<br>Dinner 50.55                                 | 26.75                     | 255.60                 |

| <b>Table 3: Employee's annual salary – \$200,291 and above</b> |  |   |                           |                                      |
|--|--|---|---------------------------|--------------------------------------|
| <b>Place</b>   | <b>Accomm.<br/>\$</b>                              | <b>Food and drink<br/>\$</b><br>B'fast 32.55<br>Lunch 46.10<br>Dinner 64.60 | <b>Incidentals<br/>\$</b> | <b>Total<br/>\$</b>                  |
| Adelaide   | 209  | 143.25  | 26.75                     | 379                                  |
| Brisbane   | 257  | 143.25  | 26.75                     | 427                                  |
| Canberra   | 246  | 143.25  | 26.75                     | 416                                  |
| Darwin   | 287  | 143.25  | 26.75                     | 457                                  |
| Hobart   | 195  | 143.25  | 26.75                     | 365                                  |
| Melbourne  | 265  | 143.25  | 26.75                     | 435                                  |
| Perth  | 299  | 143.25  | 26.75                     | 469                                  |
| Sydney   | 265  | 143.25  | 26.75                     | 435                                  |
| Country centres  | \$190, or the relevant amount in Table 4 if higher | 143.25  | 26.75                     | Variable – see Table 4 if applicable |

| <b>Table 4: High cost country centres – accommodation expenses</b> |           |                       |           |
|--|-----------|-----------------------|-----------|
| <b>Country centre</b>  | <b>\$</b> | <b>Country centre</b> | <b>\$</b> |
| Albany (WA)  | 179       | Jabiru (NT)           | 192       |
| Alice Springs (NT)   | 150       | Kalgoorlie (WA)       | 159       |
| Bordertown (SA)  | 135       | Karratha (WA)         | 347       |
| Bourke (NSW)   | 165       | Katherine (NT)        | 134       |
| Bright (VIC)   | 152       | Kingaroy (QLD)        | 134       |
| Broome (WA)  | 233       | Kununurra (WA)        | 202       |
| Bunbury (WA)   | 155       | Mackay (QLD)          | 161       |
| Burnie (TAS)   | 149       | Maitland (NSW)        | 152       |
| Cairns (QLD)   | 140       | Mount Isa (QLD)       | 160       |
| Carnarvon (WA)   | 151       | Mudgee (NSW)          | 135       |
| Castlemaine (VIC)  | 133       | Newcastle (NSW)       | 152       |
| Chinchilla (QLD)   | 143       | Newman (WA)           | 195       |
| Christmas Island (WA)  | 150       | Norfolk Island (NSW)  | 329       |
| Cocos (Keeling) Islands (WA)                                       | 285       | Northam (WA)          | 163       |
| Colac (VIC)  | 138       | Orange (NSW)          | 149       |
| Dalby (QLD)  | 144       | Port Hedland (WA)     | 295       |
| Dampier (WA)   | 175       | Port Pirie (SA)       | 140       |
| Derby (WA)   | 190       | Queanbeyan (NSW)      | 133       |
| Devonport (TAS)  | 135       | Roma (QLD)            | 139       |
| Emerald (QLD)  | 156       | Thursday Island (QLD) | 200       |
| Exmouth (WA)   | 255       | Wagga Wagga (NSW)     | 141       |
| Geraldton (WA)   | 175       | Weipa (QLD)           | 138       |
| Gladstone (QLD)  | 187       | Whyalla (SA)          | 145       |
| Gold Coast (QLD)   | 149       | Wilpena-Pound (SA)    | 167       |
| Gosford (NSW)  | 140       | Wollongong (NSW)      | 136       |
| Halls Creek (WA)   | 199       | Wonthaggi (VIC)       | 138       |
| Hervey Bay (QLD)   | 157       | Yulara (NT)           | 244       |
| Horn Island (QLD)  | 180       |                       |           |

| <b>Table 5: Tier 2 country centres</b> |                       |
|--|-----------------------|
| <b>Country centre</b>                  | <b>Country centre</b> |
| Albury (NSW)                           | Kadina (SA)           |
| Ararat (VIC)                           | Launceston (TAS)      |
| Armidale (NSW)                         | Mildura (VIC)         |
| Ayr (QLD)                              | Mount Gambier (SA)    |
| Bairnsdale (VIC)                       | Muswellbrook (NSW)    |
| Ballarat (VIC)                         | Naracoorte (SA)       |
| Bathurst (NSW)                         | Nowra (NSW)           |
| Benalla (VIC)                          | Port Augusta (SA)     |
| Bendigo (VIC)                          | Portland (VIC)        |
| Broken Hill (NSW)                      | Port Lincoln (SA)     |
| Bundaberg (QLD)                        | Port Macquarie (NSW)  |
| Ceduna (SA)                            | Queenstown (TAS)      |
| Charters Towers (QLD)                  | Renmark (SA)          |
| Coffs Harbour (NSW)                    | Rockhampton (QLD)     |
| Cooma (NSW)                            | Sale (VIC)            |
| Dubbo (NSW)                            | Seymour (VIC)         |
| Echuca (VIC)                           | Shepparton (VIC)      |
| Esperance (WA)                         | Swan Hill (VIC)       |
| Geelong (VIC)                          | Tamworth (NSW)        |
| Goulburn (NSW)                         | Tennant Creek (NT)    |
| Gunnedah (NSW)                         | Toowoomba (QLD)       |
| Hamilton (VIC)                         | Townsville (QLD)      |
| Horsham (VIC)                          | Tumut (NSW)           |
| Innisfail (QLD)                        | Warrnambool (VIC)     |



**Reasonable travel allowance expense claims for employee truck drivers**

12. Amounts claimed up to the food and drink component only of the reasonable domestic daily travel allowance amounts for 'other country centres' are considered to be reasonable for meal expenses of employee truck drivers who have received a travel allowance and who are required to sleep away from home. For the 2014-15 income year, the relevant amounts are:

| <b>Salary range</b> | <b>Food and drink</b> |         |         |
|---------------------|-----------------------|---------|---------|
| \$112,610 and below | B'fast                | Lunch   | Dinner  |
|                     | \$22.70               | \$25.95 | \$44.75 |
|                     | \$93.40 per day       |         |         |
| \$112,611 and above | B'fast                | Lunch   | Dinner  |
|                     | \$25.35               | \$25.95 | \$50.55 |
|                     | \$101.85 per day      |         |         |

**Office holders covered by the Remuneration Tribunal**

13. Daily domestic travel allowance expense claims made by office holders covered by the Remuneration Tribunal are considered to be reasonable amounts if they do not exceed the rate of allowances set by the Remuneration Tribunal for that office holder.

**Federal Members of Parliament**

14. The travel allowances paid to Federal Members of Parliament and Federal Parliamentary Secretaries, under the arrangements that commenced on 14 April 1998, are considered reasonable amounts for the recipients of those allowances. This includes the Capital City and Canberra travel allowance rates for domestic travel, having regard to the circumstances under which those allowances are paid.

**Reasonable amounts for overseas travel allowance expenses**

15. The reasonable amounts for overseas travel expenses are shown in Schedule 1 to this Determination. Table 1 of Schedule 1 sets out the cost group to which a country has been allocated. Table 2 of Schedule 1 sets out the reasonable amount for meal expenses and incidental travel expenses for each cost group for specified employee salary ranges.

16. If the employee travels to a country that is not shown in Table 1 of Schedule 1 the employee can use the reasonable amount for Cost Group 1 in Table 2 for the relevant salary range.

17. Employees travelling to two or more countries in the same day may use the cost group of the country that is in the higher cost group in determining their reasonable allowances amount.

<sup>1</sup> For further information on truck drivers refer to paragraphs 72 to 75 of Taxation Ruling TR 2004/6 and to Taxation Ruling TR 95/18.

**Example – calculation of reasonable daily overseas travel expense amounts**

18. An employee travels to China on business for two weeks and is paid a travel allowance of \$350 per day (\$150 for meals and incidentals and \$200 for accommodation). The employee's annual salary is \$91,000. The reasonable daily overseas travel allowance expense claim is calculated as follows:

- Schedule 1 Table 1 lists China as Cost Group 5.
- Using Table 2, at a salary of \$91,000 per year, the reasonable overseas travel allowance amount for meals and incidental expenses for Cost Group 5 (which covers China) is \$215.

19. The employee claims a deduction for meals and incidental expenses actually incurred of \$180 per day. As the employee is claiming a deduction that is less than the reasonable amount of \$215 per day, the employee does not need to keep written evidence to substantiate expenditure on meals and incidental expenses. The employee is required, however, to maintain a travel record and to keep receipts or other documentary evidence to substantiate accommodation expenses.

**Date of effect**

20. This Determination applies to the 2014-15 income year only. However, the Determination will not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of the Determination (refer to paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

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**Commissioner of Taxation**9 July 2014

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**Appendix 1****SCHEDULE 1****Table 1: Table of Countries**

21. If a country is not listed in Table 1 use the reasonable amount in Table 2 for Cost Group 1.

For cost groups see Table 2: Reasonable amounts by cost groups.

| <b>Country</b>                        | <b>Cost Group</b> | <b>Country</b> | <b>Cost Group</b> |
|---------------------------------------|-------------------|----------------|-------------------|
| Albania                               | 2                 | Ethiopia       | 2                 |
| Algeria                               | 4                 | Fiji           | 2                 |
| Angola                                | 6                 | Finland        | 5                 |
| Antigua and Barbuda                   | 4                 | France         | 5                 |
| Argentina                             | 2                 | Gabon          | 5                 |
| Austria                               | 5                 | Gambia         | 2                 |
| Azerbaijan                            | 4                 | Georgia        | 3                 |
| Bahamas                               | 5                 | Germany        | 5                 |
| Bahrain                               | 4                 | Ghana          | 3                 |
| Bangladesh                            | 3                 | Gibraltar      | 3                 |
| Barbados                              | 5                 | Greece         | 4                 |
| Belarus                               | 3                 | Guatemala      | 3                 |
| Belgium                               | 5                 | Guyana         | 3                 |
| Bermuda                               | 5                 | Hungary        | 3                 |
| Bolivia                               | 1                 | Iceland        | 5                 |
| Bosnia                                | 2                 | India          | 3                 |
| Brazil                                | 4                 | Indonesia      | 3                 |
| Brunei                                | 2                 | Iran           | 2                 |
| Bulgaria                              | 3                 | Ireland        | 5                 |
| Burkina Faso                          | 3                 | Israel         | 5                 |
| Cambodia                              | 2                 | Italy          | 5                 |
| Cameroon                              | 4                 | Jamaica        | 3                 |
| Canada                                | 5                 | Japan          | 5                 |
| Chile                                 | 2                 | Jordan         | 5                 |
| China<br>(includes Macau & Hong Kong) | 5                 | Kazakhstan     | 3                 |
| Colombia                              | 4                 | Kenya          | 4                 |
| Congo Democratic Republic             | 4                 | Korea Republic | 5                 |
| Cook Islands                          | 4                 | Kosovo         | 2                 |
| Costa Rica                            | 2                 | Kuwait         | 4                 |
| Cote D'Ivoire                         | 4                 | Kyrgyzstan     | 2                 |
| Croatia                               | 3                 | Laos           | 2                 |
| Cuba                                  | 3                 | Latvia         | 4                 |
| Cyprus                                | 4                 | Lebanon        | 4                 |
| Czech Republic                        | 3                 | Libya          | 3                 |
| Denmark                               | 6                 | Lithuania      | 3                 |
| Dominican Republic                    | 3                 | Luxembourg     | 5                 |
| East Timor                            | 2                 | Macedonia      | 2                 |
| Ecuador                               | 3                 | Malawi         | 1                 |
| Egypt                                 | 3                 | Malaysia       | 3                 |
| El Salvador                           | 2                 | Mali           | 4                 |
| Eritrea                               | 2                 | Malta          | 3                 |
| Estonia                               | 3                 |                |                   |

Page status: **not legally binding**

| <b>Country</b>   | <b>Cost Group</b> | <b>Country</b>           | <b>Cost Group</b> |
|------------------|-------------------|--------------------------|-------------------|
| Mauritius        | 3                 | Senegal                  | 4                 |
| Mexico           | 3                 | Serbia                   | 2                 |
| Monaco           | 6                 | Sierra Leone             | 3                 |
| Morocco          | 3                 | Singapore                | 5                 |
| Mozambique       | 3                 | Slovakia                 | 4                 |
| Myanmar          | 3                 | Slovenia                 | 4                 |
| Namibia          | 2                 | Solomon Islands          | 3                 |
| Nepal            | 2                 | South Africa             | 2                 |
| Netherlands      | 5                 | Spain                    | 4                 |
| New Caledonia    | 5                 | Sri Lanka                | 2                 |
| New Zealand      | 4                 | Sudan                    | 2                 |
| Nicaragua        | 2                 | Surinam                  | 3                 |
| Nigeria          | 5                 | Sweden                   | 5                 |
| Norway           | 6                 | Switzerland              | 6                 |
| Oman             | 5                 | Taiwan                   | 3                 |
| Pakistan         | 1                 | Tanzania                 | 3                 |
| Panama           | 2                 | Thailand                 | 3                 |
| Papua New Guinea | 4                 | Tonga                    | 3                 |
| Paraguay         | 1                 | Trinidad and Tobago      | 5                 |
| Peru             | 3                 | Tunisia                  | 2                 |
| Philippines      | 3                 | Turkey                   | 4                 |
| Poland           | 3                 | Uganda                   | 2                 |
| Portugal         | 3                 | Ukraine                  | 3                 |
| Puerto Rico      | 4                 | United Arab Emirates     | 5                 |
| Qatar            | 5                 | United Kingdom           | 5                 |
| Romania          | 3                 | United States of America | 4                 |
| Russia           | 5                 | Uruguay                  | 3                 |
| Rwanda           | 3                 | Vanuatu                  | 4                 |
| Saint Lucia      | 3                 | Venezuela                | 5                 |
| Saint Vincent    | 3                 | Vietnam                  | 2                 |
| Samoa            | 4                 | Zambia                   | 3                 |
| Saudi Arabia     | 3                 |                          |                   |

**Table 2: Reasonable amounts by cost groups**

| Cost Group | Salary \$112,610 and below |             |       | Salary \$112,611 to \$200,290 |             |       | Salary \$200,291 and above |             |       |
|------------|----------------------------|-------------|-------|-------------------------------|-------------|-------|----------------------------|-------------|-------|
|            | Meals                      | Incidentals | Total | Meals                         | Incidentals | Total | Meals                      | Incidentals | Total |
| 1          | \$60                       | \$25        | \$85  | \$75                          | \$25        | \$100 | \$95                       | \$30        | \$125 |
| 2          | \$90                       | \$30        | \$120 | \$110                         | \$35        | \$145 | \$140                      | \$40        | \$180 |
| 3          | \$115                      | \$35        | \$150 | \$150                         | \$40        | \$190 | \$185                      | \$45        | \$230 |
| 4          | \$135                      | \$35        | \$170 | \$170                         | \$45        | \$215 | \$215                      | \$50        | \$265 |
| 5          | \$175                      | \$40        | \$215 | \$240                         | \$50        | \$290 | \$295                      | \$60        | \$355 |
| 6          | \$240                      | \$45        | \$285 | \$295                         | \$50        | \$345 | \$340                      | \$60        | \$400 |

**Note:** These amounts are determined by the Commissioner solely as the amounts that will be accepted for the exception from the requirement to obtain written evidence for substantiation purposes (refer to paragraph 33 of Taxation Ruling TR 2004/6).

## References

*Previous draft:*

Not previously issued as a draft

*Related Rulings/Determinations:*

TR 95/18; TR 2004/6; TR 2006/10

*Previous Rulings/Determinations:*

TD 2004/19; TD 2005/32; TD 2006/43;  
TD 2007/21; TD 2008/18; TD 2009/15;  
TD 2010/19; TD 2011/17; TD 2012/17;  
TD 2013/16

*Subject references:*

- accommodation expenses
- domestic travel expenses
- food and drink expenses
- incidental expenses
- overseas travel expenses
- overtime meal expenses
- travel expenses

*Legislative references:*

- ITAA 1997 Subdiv 900-B
- ITAA 1997 900-60
- TAA 1953

## ATO references

|               |  |
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