

TD 2017/19 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2017-18 income year?

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Taxation Determination

Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2017-18 income year?

1 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 determination, the Commissioner must apply the law to you in the way set out in the determination (unless the Commissioner is satisfied that the determination 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 determination 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 exception¹ in Subdivision 900-B of the *Income Tax Assessment Act 1997* (ITAA 1997)² for the 2017-18 income year in relation to claims made by employees for:

- (a) overtime meal expenses – for food and drink when working overtime
- (b) domestic travel expenses – for accommodation, food and drink, and incidentals when travelling away from home overnight for work (particular reasonable amounts are given for employee truck drivers, office holders covered by the Remuneration Tribunal and Federal Members of Parliament)
- (c) overseas travel expenses – for food and drink, and incidentals when travelling overseas for work.

2. The approach outlined can only be used where you receive an allowance to cover the particular expenses you are claiming - for example, you received an accommodation allowance and are claiming accommodation expenses. This Determination is not relevant to you where you do not receive an allowance to cover your expenses.

¹ 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.

² All legislative references in this Determination are to this Act, unless otherwise specified.

3. The reasonable amounts only provide the maximum amount you can claim without being required to substantiate your expenditure (refer to paragraph 33 of TR 2004/6). If you rely on the reasonable amounts and the ATO checks your income tax return, you will still be required to show:

- you spent the money in performing your work duties (for example, in travelling away from home overnight on a work trip)
- how you worked out your claim (for example, you kept a diary)
- you spent the money yourself (for example, using your credit card statement or other banking records) and were not reimbursed (for example, a letter from your employer), and
- you correctly declared your allowance as income in your tax return.

Reasonable amount for overtime meal expenses

4. For the 2017-18 income year the reasonable amount for overtime meal expenses is \$30.05.

Example 1

5. *Samantha works for the local government. She is asked to work overtime one night to complete an urgent task. Samantha works her 8 hour day followed by 4 hours of overtime. Samantha receives an overtime meal allowance of \$14.98 pursuant to her agreement which is shown on her payment summary. During the overtime Samantha takes a rest break to get a meal and returns to continue her overtime. Samantha spends \$20 on her meal.*

6. *Because Samantha has spent less than the reasonable amount for overtime meal expenses, she can claim a deduction for the \$20 she spends and she is not required to substantiate the expenditure (for example, get and keep the receipt for the meal).*

7. *If Samantha's tax return is checked by the ATO she may be asked to explain her claim for deduction. To do this, Samantha would show that she worked overtime, that she was paid an overtime meal allowance under an industrial instrument, that she correctly declared this allowance as income in her tax return, and that she costed her meal at \$20 based on the cost of the curry and drink she purchased from a nearby Thai restaurant.*

8. *If Samantha had spent more than the reasonable amount and wanted to claim the higher amount that she spent, she would need to get and keep the receipt for the meal.*

9. *If Samantha's overtime meal allowance was not shown on her payment summary and she fully spent the allowance, she can choose to leave it out of her tax return and not claim a deduction for the meal she purchases when working overtime.*

Reasonable amounts for domestic travel expenses

10. The following reasonable amounts do not apply to employee truck drivers³, office holders covered by the Remuneration Tribunal⁴, or Federal Members of Parliament.⁵

³ See paragraphs 23 to 30 of this Determination for the rates for truck drivers.

⁴ Paragraphs 66 to 69 of TR 2004/6 says 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.

11. Reasonable amounts are provided for 3 salary levels. Salary excludes any allowances received. Use Table 1 if your salary is \$119,650 and below. Use Table 2 if your salary is between \$119,651 and \$212,950. Use Table 3 if your salary is \$212,951 or more.
12. Reasonable amounts are given for:
- accommodation at daily rates (for domestic travel only)
 - meals (showing breakfast, lunch and dinner), and
 - expenses incidental to travel.
13. These amounts are shown for the following travel destinations:
- each Australian State and Territory capital city (see Tables 1 to 3)
 - certain specified high cost regional and country centres (see Table 4 for individual amounts)
 - other specified regional and country centres (a common amount is given for locations listed in Table 5), and
 - all other regional and country centres (a common amount is given for all locations not listed in Tables 4 or 5).
14. The reasonable amount for accommodation applies only for short stays in commercial establishments like hotels, motels and serviced apartments. If a different type of accommodation is used (for example, a hostel or caravan park), the reasonable amount cannot be used even if you receive an allowance.
15. The reasonable amount for meals depends on the period and time of travel. That is, the reasonable amounts only apply to meals (that is breakfast, lunch, dinner) that fall within the time of day from the commencement of your travel to the end of your travel that is covered by the allowance. For example, if you leave at 10am on Monday and return home at 3pm on Tuesday you can apply the reasonable amounts for lunch and dinner on Monday and breakfast and lunch on Tuesday.
16. The reasonable amount for incidentals 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.
17. The reasonable amounts for domestic travel expenses, according to salary levels and destinations, for the 2017-18 income year are shown in Tables 1 to 5 as follows:

Table 1: Employee's annual salary – \$119,650 and below				
Place	Accomm. (\$)	Food and drink (\$) breakfast 27.05 lunch 30.45 dinner 51.85 (total 109.35)	Incidentals (\$)	Daily total (\$)
Adelaide	157	as above	19.35	285.70
Brisbane	205	as above	19.35	333.70
Canberra	168	as above	19.35	296.70
Darwin	216	as above	19.35	344.70

⁵ Paragraphs 70 and 71 of TR 2004/6 says 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.

Table 1: Employee's annual salary – \$119,650 and below (continued)

Place	Accomm. (\$)	Food and drink (\$) breakfast 27.05 lunch 30.45 dinner 51.85 (total 109.35)	Incidentals (\$)	Daily total (\$)
Hobart	138	as above	19.35	266.70
Melbourne	173	as above	19.35	301.70
Perth	203	as above	19.35	331.70
Sydney	185	as above	19.35	313.70
High cost country centres	see Table 4	as above	19.35	variable
Tier 2 country centres (see Table 5)	134	breakfast 24.25 lunch 27.65 dinner 47.70	19.35	252.95
Other country centres	110	breakfast 24.25 lunch 27.65 dinner 47.70	19.35	228.95

Table 2: Employee's annual salary – \$119,651 to 212,950

Place	Accomm. (\$)	Food and drink (\$) breakfast 29.45 lunch 41.70 dinner 58.35 (total 129.50)	Incidentals (\$)	Daily total (\$)
Adelaide	208	as above	27.65	365.15
Brisbane	257	as above	27.65	414.15
Canberra	246	as above	27.65	403.15
Darwin	287	as above	27.65	444.15
Hobart	184	as above	27.65	341.15
Melbourne	228	as above	27.65	385.15
Perth	245	as above	27.65	402.15
Sydney	247	as above	27.65	404.15
High cost country centres	see Table 4	as above	27.65	variable
Tier 2 country centres (see Table 5)	152	breakfast 27.05 lunch 27.65 dinner 53.90	27.65	288.25
Other country centres	134	breakfast 27.05 lunch 27.65 dinner 53.90	27.65	270.25

Table 3: Employee's annual salary – \$212,951 and above				
Place	Accomm. (\$)	Food and drink (\$) breakfast 34.75 lunch 49.20 dinner 68.85 (total 152.80)	Incidentals (\$)	Daily total (\$)
Adelaide	209	as above	27.65	389.45
Brisbane	257	as above	27.65	437.45
Canberra	246	as above	27.65	426.45
Darwin	287	as above	27.65	467.45
Hobart	195	as above	27.65	375.45
Melbourne	265	as above	27.65	445.45
Perth	265	as above	27.65	445.45
Sydney	265	as above	27.65	445.45
All country centres	\$195, or the relevant amount in Table 4 if higher	as above	27.65	variable

Table 4: High cost country centres – accommodation expenses			
Country centre	\$	Country centre	\$
Albany (WA)	179	Horsham (VIC)	142
Alice Springs (NT)	150	Jabiru (NT)	216
Bordertown (SA)	140	Kalgoorlie (WA)	159
Bourke (NSW)	165	Karratha (WA)	250
Bright (VIC)	156	Katherine (NT)	138
Broome (WA)	260	Kununurra (WA)	195
Bunbury (WA)	155	Mackay (QLD)	161
Burnie (TAS)	160	Maitland (NSW)	152
Cairns (QLD)	153	Mount Isa (QLD)	160
Carnarvon (WA)	151	Mudgee (NSW)	135
Castlemaine (VIC)	146	Newcastle (NSW)	165
Chinchilla (QLD)	143	Newman (WA)	195
Christmas Island (WA)	180	Norfolk Island (NSW)	240
Cocos (Keeling) Islands (WA)	285	Northam (WA)	140
Colac (VIC)	138	Orange (NSW)	155
Dalby (QLD)	150	Port Hedland (WA)	200
Dampier (WA)	175	Port Lincoln (SA)	170
Derby (WA)	190	Port Macquarie (NSW)	152
Devonport (TAS)	145	Port Pirie (SA)	150
Emerald (QLD)	156	Roma (QLD)	139
Esperance (WA)	141	Thursday Island (QLD)	200
Exmouth (WA)	220	Townsville (QLD)	143
Geraldton (WA)	175	Wagga Wagga (NSW)	144

Country centre	\$	Country centre	\$
Gladstone (QLD)	155	Weipa (QLD)	138
Gold Coast (QLD)	200	Whyalla (SA)	145
Gosford (NSW)	140	Wilpena-Pound (SA)	181
Halls Creek (WA)	170	Wollongong (NSW)	149
Hervey Bay (QLD)	157	Wonthaggi (VIC)	138
Horn Island (QLD)	200	Yulara (NT)	300

Country centre	Country centre
Albury (NSW)	Kingaroy (QLD)
Ararat (VIC)	Launceston (TAS)
Armidale (NSW)	Lismore (NSW)
Ayr (QLD)	Mildura (VIC)
Bairnsdale (VIC)	Mount Gambier (SA)
Ballarat (VIC)	Muswellbrook (NSW)
Bathurst (NSW)	Naracoorte (SA)
Bega (NSW)	Nowra (NSW)
Benalla (VIC)	Port Augusta (SA)
Bendigo (VIC)	Portland (VIC)
Broken Hill (NSW)	Queanbeyan (NSW)
Bundaberg (QLD)	Queenstown (TAS)
Ceduna (SA)	Renmark (SA)
Charters Towers (QLD)	Rockhampton (QLD)
Coffs Harbour (NSW)	Sale (VIC)
Cooma (NSW)	Seymour (VIC)
Dubbo (NSW)	Shepparton (VIC)
Echuca (VIC)	Swan Hill (VIC)
Geelong (VIC)	Tamworth (NSW)
Goulburn (NSW)	Tennant Creek (NT)
Griffith (NSW)	Toowoomba (QLD)
Gunnedah (NSW)	Tumut (NSW)
Hamilton (VIC)	Wangaratta (VIC)
Innisfail (QLD)	Warrnambool (VIC)
Kadina (SA)	Wodonga (VIC)

Example 2:

18. *Michelle is an accountant earning \$120,000 a year. As part of her duties, she is required to travel to and work in Sale for 4 days/3 nights each month. Michelle's employer pays for her accommodation directly and gives her a meal and incidental allowance of \$80 per day for the 4 days of travel. This allowance is shown on her payment summary.*

Michelle's usual pattern is to eat 3 times a day, spending \$20 on breakfast, \$25 on lunch and \$40 on dinner (that is, a total of \$85 per day). Michelle calculates the daily reasonable amount for meals and incidentals as follows:

- Table 2 applies because Michelle's salary is between \$119,651 and \$212,950
- Sale is listed as a Tier 2 country in Table 5
- Table 2 provides reasonable amounts for Tier 2 country centres as \$108.60 per day for meals and \$27.65 per day for incidentals (that is a total of \$136.25 per day).

19. Because Michelle has spent less than the reasonable amount on meals and incidentals, she can claim a deduction for the \$85 per day that she spends and she is not required to substantiate the expenditure (for example, get and keep all of the receipts for the meals and incidentals). Michelle cannot claim anything for accommodation because her employer paid for it.

20. If Michelle's tax return is checked by the ATO she may be asked to explain her claim for deduction. To do this Michelle would show she travelled to and worked in Sale for 4 days each month, that she received an allowance for the meals and incidentals for each day she travelled, that she correctly declared this allowance as income in her tax return, and that she typically spent \$85 a day on meals and incidental expenses (for example, by reference to diary entries, bank records and receipts that she kept for some of the trips).

21. If Michelle had spent more than the reasonable amount on meals and incidentals and wanted to claim the higher amount that she spent, she would need to get and keep all of the receipts.

22. If Michelle's meal and incidental allowance was not shown on her payment summary and she fully spent the allowance, she can choose to leave it out of her tax return and not claim any deductions for the meals and incidentals that she purchases whilst travelling and working in Sale.

Reasonable amounts for domestic travel expenses for employee truck drivers⁶

23. Reasonable amounts are given for meals (breakfast, lunch and dinner). The amounts are for all domestic travel destinations (that is, capital cities, regional and country centres). For the 2017-18 income year, the relevant amounts are as set out in table 5a:

Breakfast	Lunch	Dinner
\$24.25	\$27.65	\$47.70

24. The amounts for each of these meal breaks are separate and cannot be aggregated into a single daily amount. This is of particular importance for the days on which travel commences and ends, when some meals may not be deductible because they are not consumed in the course of work travel. A driver's work diary (as maintained for fatigue management purposes) can be used to demonstrate when meal breaks were taken, since

⁶ For further information on truck drivers refer to paragraphs 72 to 75 of TR 2004/6 and to TR 95/18 *Income tax: employee truck drivers-allowances, reimbursements and work-related deductions*.

⁷ The ATO published an earlier version of TD 2017/19 on 3 July 2017. The ATO will ensure employee truck drivers are not disadvantaged if they follow the daily amount approach of \$55.30 published in the earlier version of TD 2017/19.

employee truck drivers may take meal breaks at different times of the day compared to other taxpayers. It should also be noted that amounts can't be moved from one meal to another (for example, if the full amount for breakfast is not expended, it cannot be carried over to lunch or dinner).

25. The deduction allowed for each meal is the amount actually spent and not simply the reasonable amount specified above. Although the formal substantiation requirements don't apply for claims up to the reasonable amount, taxpayers should still be able to demonstrate the basis for their claims. Example 3 below shows how this can be done.

26. All accommodation expenses and incidental expenses (for example, the cost of a shower) incurred by employee truck drivers as part of work-related travel must be substantiated with written evidence (for example, a receipt).

Example 3:

27. *Glenn is an employee truck driver. He is required to drive from Melbourne, Victoria to Adelaide, South Australia. Glenn leaves Melbourne at 9:00 PM, sleeps away from home overnight in his truck cab, then drives back to Melbourne the following day. Glenn is paid a travel allowance of \$40 for each day. These amounts are shown on his payment summary.*

28. *Glenn stops around midnight at a 24 hour truck stop in Horsham and spends \$25 on food and drink. He then continues to Adelaide where he snacks on a sandwich and fruit that he brought from home, before having a sleep in the truck cab. In the morning Glenn spends \$20 on food and drink at the truck stop where he parked overnight. After the truck is unloaded and reloaded Glenn heads to Bordertown, South Australia where he stops for lunch. Here he spends \$25 on food and drink. He then continues to Melbourne arriving at 5:00 PM, snacking on almonds and water that he brought from home as he drives.*

29. *Because Glenn spent less than the reasonable amount for each of dinner, breakfast and lunch, he can claim a deduction for the full amount that he spent on those meals (\$70) and is not required to obtain and keep all of the receipts for these meals. He may still need to provide a reasonable explanation of the expenses and so the receipts could be useful in demonstrating a pattern (see next paragraph).*

30. *If Glenn's tax return is checked by the ATO he may be asked to explain his claim for these amounts. Glenn would need to show that he travelled to and from Adelaide (for example, his work diary), that he received an allowance for the meals for each day that he travelled, that he correctly declared this allowance as income in his tax return, and demonstrate his typical spending pattern on meals. This could be by reference to diary entries, bank records and receipts kept for some (a representative sample) of his trips.*

Reasonable amounts for overseas travel expenses

31. If you are travelling overseas and are away from your usual residence for 6 or more nights in a row, you must still keep travel records even if you rely on the reasonable amounts and don't have to substantiate your expenses. Travel records may include ticketing information, diary entries or other information setting out the nature of your travel, the day and time it began, how long it lasted and where you travelled.

32. Reasonable amounts are provided for 3 salary levels. Salary excludes any allowances received. Use Table 6 if your salary is \$119,650 and below. Use Table 7 if your salary is between \$119,651 and \$212,950. Use Table 8 if your salary is \$212,951 or more.

33. Reasonable amounts are given for:

- meals (showing breakfast, lunch and dinner), and

- expenses incidental to travel.

Any expenditure on accommodation overseas must be fully substantiated.

34. Reasonable amounts are shown for cost groups to which a country has been allocated. Table 9 sets out the cost group to which a country has been allocated.

35. If you travel to a country that is not shown in Table 9, use the reasonable amount for Cost Group 1 in the Table relevant to your salary range.

36. If you travel to two or more countries in the same day, use the cost group of the country that is in the higher cost group in determining the reasonable amount for that day.

37. The reasonable amount for incidentals 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.

38. The reasonable amounts for overseas travel expenses per day according to salary levels and cost groups for the 2017-18 income year are shown in Tables 6 to 9 as follows:

Cost Group	Meals	Incidentals	Total
1	\$60	\$25	\$85
2	\$95	\$30	\$125
3	\$130	\$35	\$165
4	\$150	\$35	\$185
5	\$200	\$40	\$240
6	\$240	\$45	\$285

Cost Group	Meals	Incidentals	Total
1	\$75	\$25	\$100
2	\$110	\$35	\$145
3	\$150	\$40	\$190
4	\$170	\$45	\$215
5	\$240	\$50	\$290
6	\$295	\$50	\$345

Cost Group	Meals	Incidentals	Total
1	\$95	\$30	\$125
2	\$140	\$40	\$180
3	\$185	\$45	\$230
4	\$215	\$50	\$265
5	\$295	\$60	\$355
6	\$340	\$60	\$400

Table 9: Table of countries

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

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

Example 4:

39. *Toby travels to China on business for two weeks and is paid a travel allowance of \$500 per day (made up of \$250 for meals and incidentals and \$250 for accommodation). Toby's annual salary is \$191,000. Toby usually spends \$250 per day on meals and incidentals and \$300 per night on accommodation when travelling in China. Toby calculates the daily reasonable amount for his overseas travel as follows:*

- *Table 7 applies because Toby's salary is between \$119,651 and \$212,950*
- *Table 9 lists China as Cost Group 5*
- *Table 7 provides reasonable amounts for meals and incidental expenses for Cost Group 5 as \$240 per day for meals and \$50 per day for incidentals (that is a total of \$290 per day).*

40. *Because Toby has spent less than the reasonable amount on meals and incidentals, he can claim a deduction for the \$250 per day that he spends and he is not required to substantiate the expenditure (for example, get and keep all of the receipts for the meals and incidentals). Because he has spent more than 6 nights away in a row, Toby must keep travel records for the 2 weeks he is in China. Toby can claim a deduction for the \$300 per day he spends on accommodation but he must fully substantiate this expenditure (by getting and keeping a receipt or other documentary evidence of the expenditure).*

41. *If Toby's tax return is checked by the ATO he may be asked to explain his claim for deduction. To do this Toby would show he travelled to China for work, that he received an allowance for the meals and incidentals for each day he travelled, that he correctly declared this allowance as income in his tax return, and that he typically spent \$250 a day on meals and incidental expenses (for example, by reference to diary entries, bank records and some receipts that he kept).*

42. *If Toby's travel allowances were not shown on his payment summary and he fully spent the allowance, he can choose to leave them out of his tax return and not claim any deductions for the meals and incidentals he purchases when travelling and working in China.*

Date of effect

43. This Determination applies to the 2017-18 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 (see paragraphs 75 to 76 of TR 2006/10).

Commissioner of Taxation3 July 2017

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 2012/17; TD 2013/16; TD 2014/19;
TD 2015/14; TD 2016/13

Legislative references:

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

ATO references

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