

TR 2001/4 - Income tax: reasonable allowances amounts for the 2001-2002 income year

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Taxation Ruling

Income tax: reasonable allowances amounts for the 2001-2002 income year

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Preamble

*The number, subject heading (the title), **Class of person/arrangement**, **Date of effect** and **Ruling** parts of this document are a ‘public ruling’ for the purposes of Part IVAAA of the **Taxation Administration Act 1953** and are legally binding on the Commissioner. The remainder of the document is administratively binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

What this Ruling is about

Class of person/arrangement

1. This Ruling sets out the amounts that the Commissioner of Taxation considers are reasonable (‘the reasonable amounts’) for the 2001-2002 year of income in relation to claims made for:

- (i) overtime meal allowance expenses;
- (ii) domestic travel allowance expenses;
- (iii) travel allowance expenses for **employee** truck drivers; and
- (iv) overseas travel allowance expenses;

that are work-related losses or outgoings incurred and are covered by award overtime meal allowances, domestic travel allowances and overseas travel allowances.

2. Subdivision 900-B of the *Income Tax Assessment Act 1997* (‘ITAA 1997’) provides that the substantiation requirement to obtain **written evidence** does not apply to claims by **employee** taxpayers for expenses covered by:

- (i) an overtime meal allowance paid under an industrial instrument; or
- (ii) a domestic travel allowance or overseas travel allowance, whether or not the allowance is paid under an industrial instrument;

if the amount of the claim for losses or outgoings incurred does not exceed the amount the Commissioner considers reasonable (see paragraphs 19 to 38). This Ruling discusses the exceptions from

substantiation that are available for travel allowance and award overtime meal allowance expenses.

Factors taken into account

3. The Commissioner takes a number of factors into account in determining what is a reasonable amount for purposes of the exceptions from substantiation. These factors include but are not limited to, historical average increases in costs, surveys conducted by certain organisations, salary levels, occupational considerations and the circumstances under which the various allowances are paid. Information provided by the Department of Immigration on the most common overseas destinations visited by Australian business travellers is also used.

4. The domestic accommodation rates used in paragraphs 26 to 28 are based on the results of surveys conducted by Department of Employment Workplace Relations and Small Business (DEWRSB) which take into account the costs that are likely to be incurred at a range of commercial establishments at rates generally available to most business travellers.

Object of this ruling

5. The object of this Ruling is to provide sufficient information for *employees* to decide between relying on the exception from substantiation or keep written evidence. They will need to consider the type of allowance they receive and what the allowance is expected to cover. If they are eligible to use the exception from substantiation they can decide between maintaining fewer records and claiming up to the reasonable amount, for those deductible expenses actually incurred that are covered by the allowance, or keeping written evidence to prove their claim.

6. In setting the reasonable amount for purposes of this Ruling 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. The Commissioner determines the reasonable amount only for the purposes of the tax law, i.e., the amount that will be accepted for exception from the requirement to obtain and keep written evidence for substantiation purposes. It is not provided for the purpose of being used for employment or industrial relations purposes in setting the amount of allowances paid. The Commissioner is not entitled under the tax law to have any specific regard to the fairness or reasonableness of the allowance paid as part of any remuneration arrangement. The deductibility of losses and outgoings incurred is not discussed in detail in this Ruling. However, it remains a requirement

of the law that, before the exception from substantiation can apply in respect to claims for the losses or outgoings incurred, the losses or outgoings must be deductible under some provision of the Act.

7. The exceptions from substantiation for claims for expenses covered by award overtime meal allowances and travel allowances apply to employees and other individuals covered by section 900-12 of the Act.

8. This Ruling also has application to employers for determining whether or not amounts required to be withheld from payments of award overtime meal allowances or travel allowances, can be varied where special circumstances exist. That is, where it is reasonable to expect that:

- expenses up to at least the amount of the allowance will be incurred by the *employee*;
- the expenses will be incurred for the purpose for which the allowance is paid;
- the expenses will be tax deductible to the *employee*; **and**
- the amount and nature of the allowance is shown separately in the accounting records of the employer

(see Pay As You Go (PAYG) Bulletin No.1)

9. Some of the key terms used in this Ruling (and indicated by the use of ***bold*** italic text) are defined in paragraph 39 to 43.

Ruling

Substantiation

10. The exceptions from substantiation for claims for expenses covered by award overtime meal allowances and travel allowances apply to *employees* and other individuals to whom section 900-12 of the ITAA 1997 (as amended during the 1999-2000 year) applies. This includes company directors and office holders.

11. Before considering the application of the substantiation provisions to a travel allowance expense or an award overtime meal allowance expense, it is a pre-requisite that the expense is deductible under another provision of the ITAA 1997 (subsection 900-15(1)).

12. An expense must actually be incurred before a claim can be made. A taxpayer cannot automatically claim a deduction just because they receive an allowance. If an expense is incurred partly for work purposes and partly for private purposes, only the work-related portion is an allowable deduction.

13. Under Subdivision 900-B of the ITAA 1997, a deduction is not allowable for a work expense, including a meal allowance expense or travel allowance expense, **unless** the expense qualifies as a deduction under a provision of this Act and **written evidence** of the expense has been obtained and retained by the **employee** taxpayer.

14. If a deduction is claimed for an expense covered by an allowance, the total allowance received must be shown as assessable income in the **employee's** tax return. If the amount incurred is less than the amount of the allowance received, the allowance must still be shown as assessable income and a deduction can be claimed for deductible expenses incurred.

Substantiation exception

15. The objective of the substantiation exception provisions in Subdivision 900-B of the ITAA 1997 is to relieve taxpayers covered by the exception from the requirement to substantiate claims for deductible expenses by using detailed calculations, records or receipts. If a claim for expenses that are covered by a travel allowance or award overtime meal allowance qualifies for exception from substantiation, it is not necessary to keep **written evidence** as required under Subdivision 900-E of the ITAA 1997.

16. A taxpayer can choose not to use the exception from substantiation. Each taxpayer can decide between maintaining fewer records and limiting a claim to the reasonable amount, which in some circumstances may be lower than the amount actually incurred, or keeping **written evidence** and claiming the full amount of deductible expenses incurred, which may be higher than the reasonable amount.

17. If a taxpayer relies on the exception from substantiation, they may still be required to show the basis for determining the amount of their claim and that the expense was actually incurred for work-related purposes. What is a reasonable basis for determining the amount of a claim that is subject to an exception from substantiation varies according to individual circumstances and the nature of the expense.

Award overtime meal allowance expense exception

18. For overtime meal expenses to be considered under the exception from substantiation, the award overtime meal allowance must be paid to cover the cost of food or drink in connection with overtime worked. The overtime meal allowance must be 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).

Reasonable overtime meal allowance expense claims

19. Overtime meal allowance expense claims up to an amount of \$18.50 per meal are considered to be reasonable for the 2001-2002 income year where the overtime meal allowance is paid under an industrial instrument. If a deduction claimed is more than the reasonable amount, the whole claim must be substantiated with **written evidence**, not just the excess over the reasonable amount.

Travel allowance expense exception

20. For domestic or overseas travel allowance expenses to be considered for exception from substantiation, the **employee** must be paid a *bona fide* travel allowance to cover specific travel (see paragraphs 73 to 75). The allowance must be paid to cover work-related travel expenses incurred for travel away from the **employee's** ordinary residence, undertaken in the course of performing duties as an **employee** (subsection 900-30(3) of the ITAA 1997).

21. Further, the travel allowance must be paid or payable to cover expenses for accommodation or food or drink or expenses incidental to the travel. A travel allowance that is not paid or payable to cover specific work-related travel is not considered a travel allowance for the purposes of the exception from substantiation. The exception does not apply to accommodation expenses for overseas travel. Paragraphs 68 to 75 in the **Explanations** part of this Ruling have further information.

Reasonable domestic and overseas travel allowance expense claims

22. A domestic or overseas travel allowance expense claim is considered to be reasonable if the amount of the claim covered by the allowance received by an **employee**, does not exceed the relevant reasonable amount shown in this Ruling. Reasonable amounts are given for relevant salary levels, office holders covered by the Remuneration Tribunal including Federal Members of Parliament (see paragraphs 30 and 31) and for **employee** truck drivers (see paragraph 34).

23. The amounts set for domestic accommodation expenses shown in this Ruling, represent amounts that could reasonably be expected to be incurred at commercial establishments such as hotels, motels and serviced apartments. The relevant amounts for accommodation are only considered reasonable amounts to claim if the expense is incurred for accommodation at these types of establishments, generally at daily rates, subject to paragraph 31 (see also paragraphs 92 and 93).

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Reasonable domestic travel allowance amounts

Daily travel allowance expense claims

24. Subject to paragraphs 22 and 23, a claim for travel expenses by an **employee** in receipt of a daily travel allowance (i.e., where an **employee** sleeps away from home) is considered reasonable if it does not exceed the relevant amounts for the 2001-2002 income year shown in this Ruling. If a deduction is claimed for more than the reasonable amount, the whole claim must be substantiated with **written evidence**, not just the excess over the reasonable amount.

25. Subsection 900-50(2) of the ITAA 1997 requires that, in determining what is reasonable, the Commissioner must consider what it would be reasonable for the **employee** to incur for the travel. In determining the reasonable amount to claim for meals, reference should be made to the period of the travel. That is, what meals (e.g., for breakfast, lunch and dinner) would it be reasonable for that **employee** to incur during the period from the commencement to the end of the travel that are covered by the allowance, given the individual employment circumstances of the **employee**.

Reasonable daily travel allowance amounts

26. The reasonable daily travel allowance amounts, according to salary levels and destinations, for the 2001-2002 income year are as follows:

(i) Employee's annual salary is \$70,230 or below

Place	Accomm \$	Food and drink \$	Incidentals \$	Total \$
		B'fast Lunch Dinner 16.65 18.55 31.95		
Adelaide	107	67.15	13.05	187.20
Brisbane	114	67.15	13.05	194.20
Canberra	90	67.15	13.05	170.20
Darwin	112	67.15	13.05	192.20
Hobart	83	67.15	13.05	163.20
Melbourne	163	67.15	13.05	243.20
Perth	115	67.15	13.05	195.20
Sydney	146	67.15	13.05	226.20
High cost country centres	See note (a) below	67.15	13.05	see note (a) below
Tier 2 country centres (see note (b) below)	73	Bfast Lunch Dinner 14.80 16.95 29.25 61	13.05	147.05
Other country centres	61	61	13.05	135.05

TR 2001/4**(ii) Employee's annual salary range of \$70,231 to \$125,720**

Place	Accomm \$	Food and drink \$			Incidentals \$	Total \$
		Bfast	Lunch	Dinner		
		18.05	25.50	35.80		
Adelaide	128	79.35			18.55	225.90
Brisbane	140	79.35			18.55	237.90
Canberra	114	79.35			18.55	211.90
Darwin	124	79.35			18.55	221.90
Hobart	104	79.35			18.55	201.90
Melbourne	174	79.35			18.55	271.90
Perth	131	79.35			18.55	228.90
Sydney	164	79.35			18.55	261.90
High cost country centres	See note (a) below	79.35			18.55	See note (a) below
Tier 2 country centres (see note (b) below)	87	66.65			18.55	172.20
Other country centres	73	66.65			18.55	158.20

Notes:

- (a) Accommodation expenses for high cost country centres are listed in paragraph 27 of this Ruling.
- (b) Tier 2 country centres are listed in paragraph 28 of this Ruling.

27. High cost country centres - accommodation expenses:

Country centre	\$	Country centre	\$
Broken Hill (NSW)	79.50	Kununurra (WA)	101.00
Broome (WA)	127.50	Launceston (Tas)	84.00
Christmas Island	90.00	Maria (SA)	80.00
Cocos (Keeling) Islands	100.00	Newcastle (NSW)	84.50
Dampier (WA)	79.00	Newman (WA)	107.50
Derby (WA)	84.50	Nhulunbuy (SA)	115.50
Devonport (Tas)	78.00	Norfolk Island	120.00
Exmouth (WA)	104.00	Paraburdoo (WA)	105.50
Gold Coast (Qld)	96.00	Pt Hedland (WA)	93.00
Halls Creek (WA)	86.00	Thursday Island	130.00
Horn Island	98.00	Tom Price (WA)	83.00
Jabiru (NT)	170.00	Weipa (Qld)	82.50
Katherine (NT)	81.50	Wilpena (SA)	92.00
Kalgoorlie (WA)	84.50	Wollongong (NSW)	94.00
Karratha (WA)	132.50	Yulara (NT)	321.00

28. Tier 2 country centres:

Country centre	Country centre
Albany (WA)	Griffith (NSW)
Alice Springs (NT)	Leeton (NSW)
Ballarat (Vic)	Maitland (NSW)
Bendigo (Vic)	Northam (WA)
Burnie (Tas)	Orange (NSW)
Cairns (Qld)	Port Lincoln (SA)
Carnarvon (WA)	Roeburne (WA)
Geelong (VIC)	Wagga Wagga (NSW)
Gosford (NSW)	Wyndham (WA)

Employees with annual salaries above \$125,720

29. For employees with annual salaries above \$125,720 the following amounts are considered reasonable for the relevant components covered by a daily domestic travel allowance for the 2000-2001 income year:

TR 2001/4**Salaries above \$125,720**

Place	Accomm	Food and drink			Incidentals	Total
Sydney Melbourne Brisbane Perth	\$265	\$79.35 Bfast \$18.05	Lunch \$25.50	Dinner \$35.80	\$18.55	\$362.90
Adelaide Darwin Hobart Canberra	\$195	\$79.35 Bfast \$18.05	Lunch \$25.50	Dinner \$35.80	\$18.55	\$292.90
Other than Capital City	\$105 or the relevant amount at paragraph 28 if higher	\$66.65 Bfast \$16.65	Lunch \$16.95	Dinner \$33.05	\$18.55	\$190.20

Office holders covered by the Remuneration Tribunal

30. Daily domestic travel allowance expense claims made by office holders covered by the Remuneration Tribunal are considered to be reasonable if they do not exceed the rate of allowances set by the Remuneration Tribunal for that office holder (see also paragraphs 88 to 91).

31. 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 to claim for the purposes of the exception from substantiation in section 900-50 of the ITAA 1997. This includes the Capital City and Canberra travel allowances rates for domestic travel, having regard to the circumstances under which those allowances are paid (see paragraphs 92 and 93).

Part-day travel allowance amounts

32. Australian Public Service (APS) **employees** receive an allowance for travel that necessitates their being absent from their normal workplace and away from their region, on official business, for not less than 10 hours, but which does not require an overnight absence ('Part-day travel allowance').

33. The APS Part-day travel allowance is not paid for travel away from the taxpayer's ordinary residence, i.e., the travel does not involve **sleeping away from home**. This allowance is, therefore, not a travel allowance for the purposes of the exception from substantiation in section 900-50 of the ITAA 1997. Part-day travel allowances received by members of the APS, and similar allowances received by other taxpayers, should be shown as assessable income in the **employees'** tax returns. Any claim for work-related expenses incurred

for travel that does not involve *sleeping away from home* is subject to the normal substantiation requirements.

Reasonable travel allowance expense claims for employee truck drivers who receive a travel allowance

34. 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 2001-2002 income year, the relevant amounts are:

Salary range	Food and drink		
\$70,230 and below	Bfast \$14.80	Lunch \$16.95	Dinner \$29.25
	\$61.00 per day		
\$70,231 and above	Bfast \$16.65	Lunch \$16.95	Dinner \$33.05
	\$66.65 per day		

(for further information on truck drivers see the **Explanations** part at paragraphs 94 to 102 and Taxation Ruling TR 95/18).

Reasonable overseas travel allowance expense claims

35. The exception from substantiation, in relation to claims for work-related expenses covered by an overseas travel allowance, applies only to expenses for food or drink or incidentals, not for accommodation. Where an overseas travel allowance is received, the amount claimed for work-related expenses incurred is considered reasonable if it does not exceed the relevant food or drink or incidentals component that is covered by an overseas travel allowance as shown in this Ruling (see paragraphs 103 to 109 below). If a deduction is claimed for more than the reasonable amount, the whole claim must be substantiated, not just the excess over the reasonable amount.

36. The overseas amounts shown in this Ruling identify the meals component and the incidentals component separately. An employee is required to consider the circumstances for payment of the allowance and what expenses the overseas travel allowance is expected to cover. For example, the overseas travel allowance may cover just meals or just incidentals or both meals and incidentals.

37. The relevant cost group for meals and incidentals that are covered by an overseas travel allowance for each country is shown at

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Table 1 in Schedule 1 of this Ruling. Table 2 shows the reasonable amount for each cost group for three separate salary ranges.

38. If the *employee* travels to a country that is not shown in Table 1 in Schedule 1 the employee can use the reasonable amount for Cost Group 1 in Table 2 for the relevant salary range. Examples of calculating the reasonable daily overseas meals and incidentals component are in the **Examples** part at paragraphs 107 and 108.

Definitions

Employee

39. The term '*employee*' as it is used in this Ruling, applies to individuals who are employees as commonly understood and to whom section 900-12 of the ITAA 1997 applies. These individuals include a common law *employee*, a director of a company and an office holder, but do not include labour hire workers as described in section 12-60 of Schedule 1 of the *Tax Administration Act 1953*.

Sleep away from home

40. We consider the term 'travel away from the *employee's* ordinary residence' means, for most *employees*, that the travel involves an overnight stay; that is, the acquisition of accommodation or the occasion of an outgoing on accommodation, e.g., sleeps in a motel/hotel or, for a truck driver, sleeps in their truck. Some *employees* may work at night and sleep during the day; therefore, the plain English term '*sleep away from home*' is used in this Ruling.

Travel record

41. A *travel record* is a record of activities undertaken during the travel (Subdivision 900-F of the ITAA 1997). It is not a record of expenses incurred during the travel. A *travel record* can be a diary or similar document, which specifies the activities as required in section 900-150 of the ITAA 1997. The purpose of *travel records* is to show which activities were undertaken in the course of producing assessable income, so that expenses or portions of those expenses can be attributed to those income-earning activities.

The Act or this Act

42. Any reference in this Ruling to the Act or this Act refers to the ITAA 1936 and/or the ITAA 1997, as appropriate.

Written evidence

43. The term *written evidence* when used in this ruling refers to documentation and records described in Subdivision 900-E of the ITAA 1997.

Date of effect

44. This ruling applies to deductions claimed for work-related losses and outgoings incurred during the 2001-2002 income year, which are covered by a travel allowance or award overtime meal allowance.

Previous Rulings

45. This Ruling updates the Reasonable Allowances Amounts previously advised in Taxation Rulings TR 2000/13, TR 1999/7, TR 98/10, TR 97/14 and TR 96/21.

What has changed?

46. Taxation Ruling TR 2000/13 advised that the methodology for determining the annual reasonable allowance amounts would be reviewed. The methodology for determining this year's reasonable allowance amount for domestic travel has not changed.

47. A review of the methodology for determining the overseas reasonable amount has resulted in this year's Ruling showing 6 cost groups for three salary levels. These cost groups were determined having regard to surveyed actual costs, amounts in last year's Ruling and the most common destinations visited by Australians for work or business.

48. The reasonable overseas travel allowance amount is now published in Australian dollars based on the exchange rate applicable at the time the various surveys were undertaken.

49. Salary ranges have also increased using typical salary increases for the Federal Public Sector and the percentage difference in salary ranges used in past Rulings. The methodology used ensures that the reasonable amount for this year will not be significantly less than it was in earlier Rulings for the more common overseas destinations visited by Australians for work or business.

50. The methodology used in this annual Ruling will continue to be reviewed on an ongoing basis with a view to matching the reasonable amount with actual costs based on various surveys. This

may result in a lower reasonable amount for some destinations in future years than the reasonable amount shown in this ruling.

Explanations

Claiming a deduction

51. Where there is an exception from substantiation, it remains a requirement of the law that the relevant expenditure covered by the award overtime meal allowance or travel allowance qualifies as a deduction under another provision of this Act (subsection 900-15(1) of the ITAA 1997). That is, an award overtime meal allowance or travel allowance expense must satisfy the requirements of Division 8 of the ITAA 1997 before a claim for a deduction can be made.

52. In the case of a domestic or overseas travel allowance, this can generally be satisfied by reference to the employer's arrangements for payment of allowances. The circumstances under which the employer pays the allowance should be considered, e.g., is the allowance paid only in circumstances involving deductible travel? If the allowance is paid in circumstances involving deductible and non-deductible travel, appropriate adjustments should be made.

53. The receipt of a travel allowance or an award overtime meal allowance does not automatically entitle an *employee* to a deduction, nor does the amount of an allowance received determine if the claim is reasonable. Only the actual amount incurred on work-related travel expenses or award overtime meal allowance expenses can be claimed as a deduction.

54. Award overtime meal allowances or travel allowances paid in deductible circumstances that are equal to or less than the reasonable allowances amount, are not always shown on an *employee's* payment summary. This can occur if the employer is reasonably satisfied that the *employee* will incur deductible expenses at least equal to the amount of the allowance paid, and that the expenses will be incurred for the purpose for which the allowance was paid (see paragraph 8).

55. If, in the circumstances described above in paragraph 54, the *employee* has incurred deductible expenses at least equal to the amount of the allowance received, the *employee* does not need to claim a deduction for the expenses. If a deduction is not claimed, the allowance does not need to be shown as assessable income in the *employee's* tax return.

56. If a deduction is claimed for a travel allowance expense or award overtime meal allowance expense, the total allowance received must be shown as assessable income in the *employee's* tax return.

This is required even if the amount of the allowance has not been shown on the *employee's* group certificate.

57. If an *employee* does not incur deductible expenses at least equal to the amount of award overtime meal allowance or travel allowance received, the whole amount of the allowance should be shown as assessable income in their tax return. This is required even if the allowance is not shown on the *employee's* payment summary. The *employee* can then claim a deduction for the amount of deductible expenses actually incurred, subject to the substantiation provisions. The exception from substantiation may apply, depending on the amount of the claim.

The requirement to substantiate expenses

58. Under Subdivision 900-B of the ITAA 1997, a deduction is not allowable for a work expense, including a meal allowance expense or travel allowance expense, **unless** the expense qualifies as a deduction under a provision of this Act and **written evidence** of the expense has been obtained and retained by the *employee* taxpayer.

59. Broadly speaking, **written evidence** is a receipt, invoice or similar document that sets out the particulars outlined in Subdivision 900-E of the ITAA 1997. Where overseas or domestic travel involves being away for 6 or more nights in a row, a **travel record** must also be kept in accordance with Subdivision 900-F of the ITAA 1997. The Commissioner considers that a travel diary is an appropriate **travel record** for this purpose.

Substantiation exception

60. There are exceptions where **written evidence** or a **travel record** is not required. These exceptions apply to claims for expenses covered by a travel allowance or by an award overtime meal allowance and which are considered by the Commissioner to be reasonable.

61. **Example:** Joe works for a national telecommunications company and often travels overnight to various capital cities within Australia as part of his work. On some occasions Joe's employer provides him company accommodation; on other occasions he must arrange his own accommodation. On the occasions when Joe arranges his own accommodation his employer requires him to obtain receipts for his accommodation costs and reimburses him for these costs based on the receipts he has retained. The accommodation in either case includes Joe's evening meal and breakfast. Joe's employer also pays him a travel allowance to cover the cost of the lunches and incidental costs he would be expected to incur in the course of his travel. Joe

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may rely upon the exception from substantiation only in respect of the cost of the lunches and incidental costs for which he has received an allowance. Joe's salary is below \$70,230 and so he may claim up to \$31.60, the amount listed for lunch (the lunch amount) and incidental costs (the incidentals amount) in paragraph 26(i), without the need to substantiate his expenditure.

62. A travel allowance or award overtime meal allowance must satisfy the definitions in the substantiation provisions. An amount for travel expenses or overtime meal expenses that has been folded-in as part of normal salary/wages, e.g., under a workplace agreement, is not considered to be an allowance. If an allowance has been folded-in as part of normal salary/wages the exception from substantiation contained in this Ruling does not apply. The necessary *written evidence* must be kept to support claims for deductible expenses incurred.

63. These exceptions do not apply to accommodation expenses for overseas travel. The exception also does not apply to *travel records* for overseas travel where the travel involves being away for 6 or more nights in a row, even if an overseas travel allowance is paid (see paragraphs 103 and 106; also see paragraph 105 re members of international flight crews).

64. If the travel allowance expense or award overtime meal allowance expense claimed qualifies for exception from substantiation, it is not necessary to keep *written evidence* as required under Subdivision 900-E of the ITAA 1997. The objective is to relieve taxpayers, who are covered by the exception from substantiation, of the requirement to determine claims from detailed calculations based on records or receipts.

65. However, a taxpayer may still be required to show the basis for determining the amount of their claim and that the expense was actually incurred for work-related purposes. What is a reasonable basis for determining the amount of a claim that is subject to an exception from substantiation, varies according to individual circumstances and the nature of the expense. If necessary, it is acceptable for a reasonable estimate to be the basis for claims having regard to the taxpayer's occupation and the types of expenses that would be expected to be incurred. This is a significantly lesser requirement than the need to keep *written evidence*.

66. A taxpayer can choose not to use the exception from substantiation. Each taxpayer can decide between maintaining fewer records and claiming the reasonable amount, which in some circumstances may be lower than the amount actually incurred, or keeping *written evidence* and claiming the full amount of deductible expenses incurred, which may be higher than the reasonable amount.

67. The following table is a summary of the substantiation requirements for claims for those work-related travel allowance expenses covered by the allowance where the taxpayer is required to *sleep away from home* when travelling on work.

Travel allowance received and:	Domestic Travel		Overseas Travel	
	Written Evidence	Travel Diary	Written Evidence	Travel Diary
the amount claimed does not exceed the reasonable allowance amount				
- travel less than 6 nights in a row	No	No	No*	No
- travel 6 or more nights in a row	No	No	No*	Yes**
the amount claimed exceeds the reasonable allowance amount				
- travel less than 6 nights in a row	Yes - for the whole claim	No	Yes	No
- travel 6 or more nights in a row	Yes - for the whole claim	Yes	Yes	Yes**

* Regardless of the length of the trip, *written evidence* is required for overseas accommodation expenses - but not for food, drink and incidentals (see paragraph 103).

** Members of international air crews do not need to keep a travel diary (*travel record*) if they limit their claim to the amount of the allowance received (see paragraph 105).

Exception for travel allowance expenses

Must sleep away from home

68. For domestic or overseas travel allowance expenses to be considered for exception from substantiation, the relevant allowance must qualify as a travel allowance. The allowance must be paid to cover work-related travel expenses incurred or to be incurred for travel away from the *employee's* ordinary residence, undertaken in the course of performing duties as an *employee* (subsection 900-30(3) of the ITAA 1997). The Commissioner takes the view that the term

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‘travel away from the *employee’s* ordinary residence’ means that the *employee* must sleep away from their home.

Must cover cost of accommodation, food or drink, or incidentals

69. The travel allowance must be paid to cover the cost of accommodation (domestic travel only) or food or drink or expenses incidental to the travel (paragraph 900-30(3)(b) of the ITAA 1997).

Must cover specific journeys

70. The travel allowance must also be paid for specific journeys undertaken or to be undertaken for work-related travel. A travel allowance that is not paid to cover relevant expenses for specific journeys undertaken or to be undertaken for work-related travel, is not a travel allowance for the purposes of the exception from substantiation.

71. Examples of expenses relating to allowances that would not qualify for the exception from substantiation because they are not travel allowances paid to cover deductible expenses for specific journeys are:

- (a) where a fixed annual travel allowance amount of, say, \$2,000 a year is paid, regardless of how often or even whether travel is actually undertaken; or
- (b) where a travel allowance is paid at a certain rate per hour for hours worked, even if deductible work-related travel is not undertaken.

72. However, a fixed annual entitlement for travel expenses may be a travel allowance where the allowance is based on a specified number of overnight stays and there is a requirement for recipients to repay that part of the entitlement referable to trips not undertaken.

Must be a bona fide amount

73. For the substantiation exception to apply, the allowance must be a *bona fide* travel allowance. That is, the amount paid must be an amount that could reasonably be expected to cover accommodation, or meals or expenses incidental to the travel.

74. A token amount of allowance, e.g., \$5 a day to cover meals for travel that involves *sleeping away from home*, would not be considered a payment that is expected to cover the purchase of three meals when travelling for work. The payment would not be considered a travel allowance for the purposes of the exception from substantiation.

75. What is a *bona fide* amount to cover accommodation or meals or expenses incidental to the travel depends on the facts of each case, including the arrangements for payment of the allowance.

Reasonable amount for meals

76. Subsection 900-50(2) of the ITAA 1997 requires that, in determining what is reasonable, the Commissioner must take into account the total losses or outgoings that it would be reasonable to incur for accommodation, food or drink, or expenses incidental to the travel. In determining the reasonable amount of a claim for meals, reference should be made to the period of the travel. That is, what expenses on meals (e.g., breakfast, lunch, dinner) it is reasonable to incur from the time the travel commences to the end of the travel period that are covered by the allowance, given the individual employment circumstances of that taxpayer.

77. **Example:** Janet travels from her normal work place in Sydney to attend a meeting in Canberra. She leaves Sydney at 5.00 pm on Monday and stays 1 night in Canberra, returning to Sydney at 4.30 pm on the Tuesday. It is reasonable to expect Janet to incur the following meal expenses while travelling for work: Monday - dinner; Tuesday - breakfast and lunch. The amount of Janet's allowance covers these meals.

78. **Example:** Phil is a truck driver who is based in Brisbane. He regularly drives his truck from Brisbane to Maryborough. After unloading the truck he sleeps in the cabin for 5 or 6 hours before returning home. If Phil leaves Brisbane at 3.00 pm and returns home at 9.00 am the next day, it is reasonable for Phil to incur expenses on 2 meals - dinner and breakfast. The amount of Phil's allowances is intended to cover at least those meals.

Exception for award overtime meal allowance expenses

79. For overtime meal expenses to be considered under the exception from substantiation, the award overtime meal allowance must be paid to cover the cost of food or drink in connection with a specific occasion when overtime is worked. The overtime meal allowance must be 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). An amount for overtime meals that has been folded-in as part of normal salary or wages, e.g., under a workplace agreement, is not considered to be an overtime meal allowance.

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80. The following table is a summary of the substantiation requirements for claims for award overtime meal allowance expenses:

	Deduction allowable	Written evidence
An award overtime meal allowance is paid and the claim for expenses incurred does not exceed \$18.50 per meal	Yes *	No
An award overtime meal allowance is paid and the claim for expenses incurred exceeds \$18.50 per meal	Yes *	Yes, for whole claim
Non award allowance or no allowance paid	No deduction allowed	Not applicable

- * Deduction allowable provided the amount of expense claimed was actually incurred to buy food or drink in connection with overtime worked. A deduction is not automatically allowable up to the reasonable amount of \$18.50 per meal.

Reasonable allowance amount

81. In setting the reasonable allowance amounts, the Commissioner takes into account the costs of food, drink and accommodation (domestic travel only) in a range of regions and establishments, based on surveys of actual costs produced by a number of organisations including DEWRSB and the Remuneration Tribunal. The Commissioner also considers salary levels, the circumstances for payment of the relevant allowance, the more common destinations travelled to and occupational aspects. The Commissioner also sets amounts for special occupational groups. That is, the reasonable amounts are set to reflect the average cost of a meal or accommodation or expenses incidental to the travel, that might actually be incurred by an *employee* for those expenses that are covered by the travel allowance.

82. Against that background, where a work-related travel allowance is received and the claim for work-related travel expenses that are covered by the allowance does not exceed the relevant amounts shown in this Ruling, the travel expenses claimed are treated as reasonable (see paragraphs 22 to 31 and 34 to 38).

83. In determining if travel allowance expense claims are reasonable, consideration is given to the circumstances for payment of the travel allowance. That is, whether the travel allowance is only paid to cover deductible work-related travel undertaken or to be undertaken. These conditions for payment of the allowance satisfy the

requirements of the definitions of ‘travel allowance expense’ and ‘travel allowance’ in subsections 900-30(2) and (3) of the ITAA 1997.

84. In determining the overtime meal allowance amount, consideration is given to surveys conducted in a range of areas and establishments to ascertain the costs of food and drink. These surveys take into account a variety of food and drink from different establishments and regions where it would be reasonable to purchase food and drink during a meal break while working overtime.

85. Any variation to a reasonable amount shown in this Ruling would be considered only in unique or unusual circumstances where there are strong grounds for departure from that reasonable amount. Some unique circumstances may be when a taxpayer travels for work to an area where there has been a natural disaster or where, at the time of the travel, a significant event such as the Olympic Games or World Expo is being held. In these circumstances, there may be grounds for departure from the Commissioner’s published reasonable amounts for those journeys

86. The fact that a travel allowance or award overtime meal allowance amount has been approved by an Industrial Relations Commission or indexed in accordance with the CPI movement is not, on its own, considered sufficient basis for an application to vary the reasonable amounts shown in this Ruling.

Employees with annual salaries above \$125,720

87. Daily domestic travel allowance expense claims made by ***employees*** with salaries above \$125,720 are considered reasonable if they do not exceed the amounts set at paragraph 29 for the relevant expenses covered by the allowance. These amounts reflect accommodation expenses incurred in commercial accommodation for short term daily travel and the relevant food and drink expenses incurred during the period of that travel. The reasonable amount for incidentals applies to deductible incidental travel expenses incurred for each day the ***employee*** travels if those expenses are covered by the travel allowance.

Office holders covered by the Remuneration Tribunal

88. Daily domestic travel allowance expense claims made by office holders covered by the Remuneration Tribunal are considered reasonable if they do not exceed the rate of allowances set by the Remuneration Tribunal for that office holder (see paragraph 30 and 31).

89. The Tribunal inquires into the allowances to be paid to Ministers, other Members of Parliament, officers of the Parliament,

holders of office of Justice, judges of a Federal Court and certain public office holders such as Secretaries of Departments. The Inquiry receives submissions from interested parties, examines relevant salary movements and takes account of price movements relevant to the kinds of expenditures for which the allowances are paid.

90. The Tribunal rate covers accommodation, meals and incidental expenses incurred when travelling within Australia. With the exception of the special Canberra travel allowance for Federal Members of Parliament, the rate set by the Tribunal for the cost of accommodation covers accommodation at commercial establishments such as hotels, motels and serviced apartments.

91. Where accommodation is provided, the Commissioner accepts as reasonable, the amount for meals and incidentals for relevant office holders as determined by the Tribunal. If the amount for meals and incidentals is not specified by the Tribunal, the Commissioner accepts the amount for meals and incidentals for the relevant salary range shown at paragraphs 26(i), 26(ii) and 29 of this Ruling. Overseas travel is covered at Schedule 1 of this Ruling.

Travel allowances for Federal MPs

92. The Canberra travel allowance recognises that most Federal Members make 'more settled accommodation arrangements in Canberra'. This travel allowance is paid at a rate below that for full commercial accommodation, meals and incidentals. The Capital City travel allowance for commercial accommodation reflects the costs associated with taking up accommodation in commercial establishments such as hotels, motels and serviced apartments in capital cities other than Canberra.

93. The Capital City travel allowance for non-commercial accommodation is paid if accommodation is not taken up in a commercial establishment. The rate for this travel allowance is one-third of the commercial rate to cover the cost of meals and incidental travel expenses. Having regard to the circumstances under which Canberra and Capital City travel allowances are paid to Federal Members, the Commissioner accepts as reasonable, claims for expenses incurred up to the amount of allowance received (see paragraphs 51 to 57).

Employee truck drivers who receive a travel allowance

94. An *employee* truck driver who, in the course of earning his or her income, is required to *sleep away from home*, is considered to be travelling for work and may incur meal expenses as part of a work-related travel expense. Truck drivers generally do not incur

accommodation expenses when travelling for work, as they sleep in their truck. Accommodation expenses incurred as part of work-related travel must be substantiated with *written evidence* as described in Subdivision 900-E of the ITAA 1997. Paragraph 34 sets out the reasonable amounts for food and drink expenses incurred by *employee* truck drivers as part of a travel allowance expense.

95. Subsection 900-50(2) of the ITAA 1997 requires that, in determining what is reasonable, the Commissioner must take into account the total losses or outgoings it would be reasonable to incur for accommodation, food or drink, or expenses incidental to the travel. In determining the reasonable amount to claim for meals, reference should be made to the period of the travel. That is, what meals (e.g., breakfast, lunch, dinner) would it be reasonable to incur from the time the travel commences to the end of the travel period, given the individual employment circumstances of the taxpayer.

96. If an *employee* truck driver, who receives a travel allowance and incurs work-related meal expenses, claims as a deduction an amount greater than the amount considered to be reasonable, the whole claim, not just the excess over the reasonable amount, must be substantiated by *written evidence*. *Travel records* also need to be kept for work-related travel of 6 or more nights in a row. Taxation Ruling TR 95/18 provides detailed information on the *written evidence* and *travel records* required to substantiate travel expenses, including meal expenses, for *employee* truck drivers.

97. The receipt of a travel allowance does not automatically entitle the *employee* truck driver to a deduction for travel expenses, nor does the amount of a travel allowance received determine if the claim is reasonable. Only the actual amount incurred on work-related travel expenses can be claimed as a deduction.

Employee truck drivers who do not receive a travel allowance

98. Claims for work-related travel expenses by *employee* truck drivers who are required to *sleep away from home* and who do not receive a travel allowance, must be substantiated. *Written evidence* is required to substantiate accommodation, meal and other work-related travel expenses. *Travel records* must be kept for work-related travel of 6 or more nights in a row. Taxation Ruling TR 95/18 provides detailed information on the *written evidence* and *travel records* required to substantiate travel expenses for *employee* truck drivers.

Truck drivers who are owner-drivers

99. Subdivision 900-D of the ITAA 1997 refers to the substantiation of business travel expenses and requires that *travel*

records and *written evidence* be kept in accordance with Subdivision 900-E and Subdivision 900-F of the ITAA 1997. *Travel records* (e.g., a travel diary or similar record of activities undertaken during the travel) must be kept for travel of 6 or more nights in a row.

100. An owner-driver who, in the course of earning his or her income, is required to *sleep away from home*, is considered to be travelling on business and may incur meal expenses as part of a travel expense. As owner-drivers do not receive a travel allowance, *travel records* and *written evidence* are required to substantiate accommodation, meal and other travel expenses.

101. In most cases a receipt can be obtained for the cost of a meal, for example, where it is purchased from a roadhouse with dining or takeaway facilities. It is considered reasonable for a truck driver to obtain receipts for meal expenses incurred in roadhouses or similar food outlets (e.g., fast food chains or diners).

102. It may not be reasonable for a truck driver to obtain receipts for some food and drink purchases from vending machines or outlets, such as roadside caravans, that do not normally provide receipts. These expenses are considered 'otherwise too hard to substantiate' (section 900-130) and must be supported by a diary or similar record providing details in accordance with subsection 900-125(3) of the ITAA 1997.

Reasonable overseas travel allowance expense claims

103. For overseas travel covered by an allowance, reasonable amounts are determined for food or drink or incidental expenses only. Under section 900-55 of the ITAA 1997, taxpayers must still obtain *written evidence* for accommodation expenses. A *travel record* must also be kept if the overseas travel involves being away from the taxpayer's ordinary residence for 6 or more nights in a row.

104. A *travel record* is a record of activities undertaken during the travel (Subdivision 900-F of the ITAA 1997). It is not a record of expenses incurred during the travel. The purpose of a *travel record* is to show what activities were undertaken in the course of producing assessable income, so that expenses or portions of those expenses can be attributed to those income-earning activities.

105. Under section 900-65 of the ITAA 1997 crew members of international flights need not keep *travel records* (i.e., a record of activities undertaken during the travel). The exception is from keeping *travel records* only. It is not an exception from keeping *written evidence* for travel expenses if required. The exception from keeping *travel records* applies if:

- (i) the allowance covers travel by the taxpayer as a crew member of an aircraft; and
- (ii) the travel is principally outside Australia; and
- (ii) the total of the losses or outgoings claimed for the travel that are covered by the allowance, does not exceed the allowance received.

106. If an *employee*, who receives an overseas travel allowance and incurs work-related travel expenses, claims a deduction in excess of the reasonable meal and incidentals amount that are covered by the allowance, the whole claim must be substantiated, not just the excess over the reasonable amount. *Written evidence* must be obtained for overseas accommodation expenses regardless of whether an overseas travel allowance is received.

Examples

Calculation of reasonable daily overseas travel allowance amounts

Allowance includes a meals and incidentals component

107. An *employee* travels to Canada on business for two weeks and is paid a travel allowance of \$300 per day (\$100 for meals and incidentals and \$200 for accommodation). The *employee's* annual salary is \$82,000. The reasonable daily overseas travel allowance expense claim is calculated as follows:

- (1) Schedule 1 Table 1 on page 28 lists Canada as cost group 2. Using table 2, at a salary of \$82,000 per annum, the reasonable overseas travel allowance amount for three meals and incidental expenses for Cost Group 2 (i.e. Canada) is AUD\$140 (\$105 for three meals and \$35 for incidentals).

The *employee* claims a deduction for meals and incidentals expenses actually incurred of \$120 per day. As the *employee* is claiming a deduction that is less than the reasonable amount of AUD \$140 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.

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Allowance without an identified component for meals and incidentals

108. An **employee** travels overseas on business for four days and is paid a travel allowance of \$300 per day for meals, incidentals and accommodation. The **employee's** annual salary is \$33,000. The **employee** travels to a country in Europe that is not listed in Table 1 of Schedule 1. Cost group 1 is used for the reasonable overseas travel allowance amount for a country not listed in Tables 1 and the reasonable amount is as follows:

- (1) At a salary of \$33,000 per annum the reasonable overseas travel allowance amount for Cost Group 1 is \$70 for three meals and \$20 for incidental expenses (See table 2).

109. The travel allowance paid to the **employee** does not specify an amount for each of the components of the allowance, but covers meals and incidental expenses. The **employee** is entitled to claim up to \$A90 per day for expenses incurred on three meals (i.e., food and drink) and incidentals without substantiation provided he has incurred deductible meals and incidental expenses at least equal to \$90. **Written evidence** is required to substantiate any accommodation costs claimed.

Schedule 1

REASONABLE OVERSEAS TRAVEL ALLOWANCE AMOUNTS

Meal and incidental allowances

A comprehensive alphabetical list of countries and cities is shown in Table 1 along with a Cost Group for that country or city. The amount for meals and incidentals for each of the six cost groups for three different salary levels is shown at table 2. If a country does not appear in Table 1 of this schedule then Cost Group 1 should be used.

TR 2001/4**Table 1: Table of Countries**

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

Country	Cost Group	Country	Cost Group	Country	Cost Group	Country	Cost Group
Albania	1	British Virgin Islands	5	Croatia	1	French Polynesia	5
Algeria	2	Brunei	2	Cuba	4	Gabon	5
Andorra	1	Bulgaria	1	Cyprus	2	Gambia	2
Angola	6	Burkina Faso	2	Czech Republic	1	Germany	2
Antigua/Barbuda	5	Cambodia	2	Denmark	4	Ghana	1
Argentina	4	Cameroon	1	Dominican Rep.	2	Gibraltar	3
Armenia	1	Canada	2	Dubai	4	Greece	2
Austria	3	Cayman Islands	5	East Timor	2	Guadeloupe	2
Azerbaijan	2	Chile	2	Ecuador	1	Guam	5
Bahamas	5	China Beijing	4	Egypt	3	Guatemala	2
Bahrain	2	China elsewhere	3	El Salvador	2	Guyana	2
Bangladesh	2	China Hong Kong	5	Equatorial Guinea	2	Haiti	5
Barbados	5	China Shanghai	3	Estonia	1	Honduras	2
Belgium	3	Colombia	2	Ethiopia	1	Hungary	1
Belize	2	Congo	2	Falkland Islands	3	Iceland	6
Bolivia	1	Congo Dem Rep	6	Fiji	1	India	1
Bosnia	1	Cook Islands	2	Finland	3	Indonesia	1
Botswana	1	Costa Rica	2	France	3	Iran	1
Brazil	2	Cote D'ivoire	2	French Guiana	4	Ireland	3

For an explanation of Cost Groups see Table 2 below

Table 1 (*Continued*)

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Country	Cost Group	Country	Cost Group	Country	Cost Group	Country	Cost Group
Israel	5	Malawi	1	Nigeria	3	Rwanda	3
Italy	2	Malaysia	1	Niue	1	Samoa	6
Jamaica	5	Mali	2	Norway	4	Saudi Arabia	2
Japan	6	Malta	2	New Zealand	1	Senegal	3
Jordan	3	Mauritania	2	Oman	4	Serbia	6
Kazakhstan	4	Mauritius	2	Pakistan	1	Seychelles	4
Kenya	1	Mexico	3	Palau	5	Singapore	3
Kiribati	1	Micronesia	2	Panama	2	Slovakia	1
Korea	5	Monaco	2	Paraguay	2	Slovenia	1
Kuwait	4	Mongolia	1	Peru	3	Solomon Is	2
Laos	1	Morocco	3	Philippines	2	South Africa	1
Latvia	3	Mozambique	2	PNG	2	Spain	2
Lebanon	4	Myanmar	2	Poland	2	Sri Lanka	1
Libya	3	Namibia	1	Portugal	1	St Lucia	4
Lithuania	2	Nepal	1	Puerto Rico	1	Sudan	5
Luxembourg	3	Neth. Antilles	4	Qatar	3	Surinam	1
Macau	2	Netherlands	3	Reunion	3	Swaziland	1
Macedonia	1	New Caledonia	3	Romania	2	Sweden	2
Madagascar	1	Nicaragua	2	Russia	5	Switzerland	4

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Table 1 (Continued)

Country	Cost Group	Country	Cost Group	Country	Cost Group	Country	Cost Group
Syria	3	Uganda	1	Zimbabwe	1		
Taiwan	4	Ukraine	3				
Tanzania	1	United Kingdom	4				
Thailand	1	Uruguay	3				
Togo	1	USA Elsewhere	4				
Tonga	2	USA New York	5				
Trinidad/Tobago	2	Vanuatu	4				
Tunisia	2	Venezuela	4				
Turkey	3	Vietnam	1				
Turkmenistan	4	Yemen	2				
Tuvalu	2	Zambia	1				

Table 2: Reasonable amounts by cost groups

Cost groups for three salary levels

Cost Group	Salary \$70230 and below			Salary \$70231 to \$125,720			Salary above \$125,720		
	Meals	Incidentals	Total	Meals	Incidentals	Total	Meals	Incidentals	Total
1	\$70	\$20	\$90	\$80	\$30	\$110	\$110	\$40	\$150
2	\$90	\$25	\$115	\$105	\$35	\$140	\$140	\$45	\$180
3	\$110	\$30	\$140	\$120	\$35	\$155	\$160	\$45	\$205
4	\$130	\$35	\$165	\$140	\$40	\$180	\$190	\$55	\$245
5	\$170	\$40	\$210	\$185	\$45	\$230	\$250	\$60	\$310
6	\$195	\$50	\$245	\$210	\$60	\$270	\$280	\$80	\$360

Detailed contents list

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Previously released:

Not previously released in draft form

Related Rulings/Determinations:

TR 93/22; TR 94/23; TR 95/26;
TR 95/18; TR 96/21; TR 97/14;
TR 98/10; TR 1999/7; TR 2000/13

Subject references:

- accommodation allowances
- allowances
- award overtime and allowances
- domestic travel allowance
- exception from substantiation
- judges
- meal allowance
- meals
- members of parliament
- overseas travel allowance
- overseas travel expenses
- overtime meal allowances
- owner drivers
- parliamentarians
- reasonable allowances
- reasonable claim
- substantiation
- travel
- travel allowances
- travel diary

- travel expenses
- travel record
- truck drivers
- work-related expense
- written evidence

Legislative references:

- ITAA 1997 Div 8
 - ITAA 1997 8-1
 - ITAA 1997 Div 900
 - ITAA 1997 900-12
 - ITAA 1997 900-15(1)
 - ITAA 1997 900-B
 - ITAA 1997 900-30(2)
 - ITAA 1997 900-30(3)
 - ITAA 1997 900-30(3)(b)
 - ITAA 1997 900-50
 - ITAA 1997 900-50(2)
 - ITAA 1997 900-55
 - ITAA 1997 900-60
 - ITAA 1997 900-65
 - ITAA 1997 900-D
 - ITAA 1997 900-E
 - ITAA 1997 900-125(3)
 - ITAA 1997 900-130
 - ITAA 1997 900-150
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 - TAA 1953 Schedule 1 12-60
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