

# ***TR 98/10 - Income tax: reasonable allowances amounts for the 1998-99 income year***

 This cover sheet is provided for information only. It does not form part of *TR 98/10 - Income tax: reasonable allowances amounts for the 1998-99 income year*

 This document has changed over time. This is a consolidated version of the ruling which was published on *24 June 1998*



## Taxation Ruling

### Income tax: reasonable allowances amounts for the 1998-99 income year

#### other Rulings on this topic

IT 2583; TR 93/22;  
TR 94/23; TR 95/18;  
TR 95/26; TR 96/21;  
TR 97/14

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*The number, subject heading, paragraphs 1 to 3 of the **Class of person/arrangement** section and the **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. 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 which the Commissioner of Taxation considers are reasonable for the 1998-99 year of income in relation to claims made for:

- (a) overtime meal allowance **expenses**;
- (b) domestic travel allowance **expenses**;
- (c) travel allowance **expenses** for **employee** truck drivers; and
- (d) overseas travel allowance **expenses**;

which 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:

- (a) an overtime meal allowance paid under an industrial instrument; or
- (b) 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 that the Commissioner considers reasonable (see paragraphs 18 to 38). This Ruling discusses the exceptions from

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

3. 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*.

4. This Ruling has application to employers for determining whether or not tax instalments which are required to be deducted from 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; **and**
- the *expenses* will be tax deductible

(see Taxation Ruling IT 2583, paragraph 3).

5. Some of the key terms used in this Ruling (and indicated by the use of ***bold italic*** text) are defined in paragraph 8 below.

## Date of effect

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6. This Ruling applies to deductions claimed for work-related losses and outgoings incurred during the 1998-99 income year which are covered by a travel allowance or award overtime meal allowance.

## Previous Rulings

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7. This Ruling updates the Reasonable Allowance Amounts previously advised in Taxation Rulings TR 97/14, TR 96/21, TR 95/26, TR 94/23 and TR 93/22.

## Definitions

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### 8. *Employee*

Section 900-12 of the ITAA 1997 states that the substantiation rules apply to Pay As You Earn (PAYE) earners and the entities that pay them. A PAYE earner means an *employee* as defined by section 221A

of the *Income Tax Assessment Act 1936* ('ITAA 1936'). When the word '**employee**' is used in this Ruling it means a PAYE earner.

### ***Expense***

Before the changes made by the *Tax Law Improvement (Substantiation) Act 1995*, the substantiation provisions defined an **expense** as including a loss or outgoing. This extended meaning of **expenses** is now carried into the substantiation rules contained in Division 900 of the ITAA 1997. When the word '**expense**' is used in this Ruling it means a loss or outgoing.

### ***Sleep away from home***

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***

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***

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

## **Ruling**

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### **Substantiation**

9. 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)).

10. 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.

11. Under subdivision 900-B of the ITAA 97, 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.

12. 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. Paragraphs 41 to 45 in the **Explanations** part of this Ruling contain further information.

### **Substantiation exception**

13. The objective of the substantiation exception provisions contained 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 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.

14. 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.

15. 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 which is subject to an exception from substantiation varies according to individual circumstances and the nature of the *expense*.

16. 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. Paragraphs 48 to 66 in the **Explanations** section of this Ruling contain further information.

***Award overtime meal allowance expense exception***

17. 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**

18. Overtime meal allowance *expense* claims up to an amount of \$15 per meal are considered to be reasonable for the 1998-99 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***

19. 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. 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).

20. 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 exceptions do not apply to accommodation *expenses* for overseas travel. Paragraphs 54 to 64 in the **Explanations** part of this Ruling contain further information.

**Reasonable domestic and overseas travel allowance expense claims**

21. 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 rate set for members of the Australian Public Service (APS). Special rates apply to *employees* with annual salaries above \$122,136 and to office holders covered by the Remuneration Tribunal (paragraph 29 and 30). See paragraph 33 for amounts that apply to *employee* truck drivers.

22. As the APS rates are updated at various times during the year, the amount that is considered reasonable is either the APS rate applicable at the time of travel or the rate given in this Ruling. Similarly, Remuneration Tribunal rates applicable at the time of travel also apply. The amount is considered reasonable provided the amount of the claim is incurred for deductible travel as per paragraphs 9 and 12.

23. The rates set for accommodation for the APS or by the Remuneration Tribunal represent amounts that could reasonably be expected to be incurred at commercial establishments such as hotels, motels and serviced apartments. The rates for accommodation are only considered reasonable amounts to claim if the *expense* is incurred for accommodation at these types of establishments, subject to paragraph 30 (see also paragraphs 78 and 79).

**Reasonable domestic travel allowance amounts*****Daily travel allowance expense claims***

24. 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 rates for the 1998-99 income year of daily travel allowances set for members of the APS. 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, given the individual employment circumstances of the *employee*.

***Reasonable daily travel allowance amounts***

26. APS daily travel allowances are payable according to salary levels and destination and are as follows for the 1998-99 income year (as at 14 May 1998):

**(i) Employee's annual salary range of \$68,228 to \$122,136**

<b>Place</b>	<b>Accomm.</b> \$	<b>Food and drink</b> \$ Bfast Lunch Dinner 14.15 19.20 28.65	<b>Incidentals</b> \$	<b>Total</b> \$
Adelaide	112	62.00	17.00	191.00
Brisbane	127	62.00	17.00	206.00
Canberra	96	62.00	17.00	175.00
Darwin	113	62.00	17.00	192.00
Hobart	87	62.00	17.00	166.00
Melbourne	147	62.00	17.00	226.00
Perth	116	62.00	17.00	195.00
Sydney	155	62.00	17.00	234.00
High cost country centres	see note (a) below	62.00	17.00	see note (a) below
Tier 2 country centres (see note (b) below)	72	Bfast Lunch Dinner 11.25 12.25 25.70 49.20	17.00	138.20
Other country centres	61	49.20	17.00	127.20



**TR 98/10****(ii) Employee's annual salary is below \$68,228**

Place	Accomm. \$	Food and drink \$ Bfast Lunch Dinner 13.05 13.90 25.30	Incidentals \$	Total \$
Adelaide	84	52.25	11.95	148.20
Brisbane	95	52.25	11.95	159.20
Canberra	72	52.25	11.95	136.20
Darwin	85	52.25	11.95	149.20
Hobart	65	52.25	11.95	129.20
Melbourne	110	52.25	11.95	174.20
Perth	87	52.25	11.95	151.20
Sydney	116	52.25	11.95	180.20
High cost country centres	see note (a) below	52.25	11.95	see note (a) below
Tier 2 country centres (see note (b) below)	60	Bfast Lunch Dinner 10.00 12.25 22.75 45.00	11.95	116.95
Other country centres	51	45.00	11.95	107.95

## 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	\$
Broome	106.00	Launceston	66.00
Burnie	72.00	Maria	69.00
Cairns	77.50	Newcastle	95.00
Christmas Island	101.50	Newman	99.50
Dampier	77.50	Nhulunbuy	96.00
Devonport	69.00	Norfolk Island	103.00
Exmouth	104.00	Paraburdoo	74.00
Gold Coast	75.50	Pt Headland	106.00
Halls Creek	74.00	Thursday Island	90.50
Jabiru	168.00	Tom Price	84.50
Kalgoorlie	80.00	Weipa	90.00
Katherine	67.00	Wilpena	93.00
Karratha	103.50	Wollongong	71.50
Kununurra	97.50	Yulara	257.50

## 28. Tier 2 country centres:

Country centre	Country centre
Alice Springs	Griffith
Ballarat	Horsham
Bright	Leeton
Broken Hill	Maitland
Castlemaine	Northam
Carnarvon	Orange
Colac	Portland
Derby	Port Lincoln
Emerald	Port Pirie
Gosford	Wagga Wagga

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## ***Employees with annual salaries above \$122,136 or office holders covered by the Remuneration Tribunal***

29. Daily domestic travel allowance ***expense*** claims made by office holders covered by the Remuneration Tribunal or by ***employees*** with annual salaries above \$122,136 are considered to be reasonable if they do not exceed the rate of allowances set by the Remuneration Tribunal (see also paragraphs 74 to 77). The following is the rate of allowance set by the Remuneration Tribunal for the most common salary range for the 1998-99 income year:

salary range	overnight	
	capital city -	other
\$122,136 - \$240,140	\$320	\$165

30. 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 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 78 and 79).

## ***Part-day travel allowance amounts***

31. APS ***employees*** receive an allowance for travel which 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).

32. 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*** are subject to the normal substantiation requirements.

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

33. Amounts claimed up to the food and drink component **only** of the APS daily travel allowance payable 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 1998-99 income year, the relevant amounts are:

salary range	food and drink		
up to \$68,228	Bfast	Lunch	Dinner
	10.00	12.25	22.75
	\$45.00 per day		
above \$68,228	Bfast	Lunch	Dinner
	11.25	12.25	25.70
	\$49.20 per day		

(for further information on truck drivers see the **Explanations** part at paragraphs 80 to 88 and Taxation Ruling TR 95/18).

**Reasonable overseas travel allowance expense claims**

34. 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 rates for overseas travel allowance paid to members of the APS and public office holders for short-term travel (see paragraphs 89 to 93 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.

35. The APS overseas rates identify the meals component and the incidentals component separately and the rates for each country are shown in Schedule 1 of this Ruling. The rates of overseas travel allowances payable as at March 1998 are set out in Schedule 1 according to the salary ranges of the following three levels of **employees**:

Column 1 - Applicable to Secretaries of Departments and to **employees** whose salary exceeds \$122,136 per annum;

Column 2 - Applicable to Senior Executive Service officers and to **employees** whose salary is in the range \$68,228 per annum to \$122,136 per annum;

Column 3 - Applicable to other officers and to **employees** whose salary is less than \$68,228 per annum.

36. If an **employee** travels to a location for which the rate of overseas travel allowance paid to members of the APS and public office holders does not contain a component for food and drink (meals), a reasonable amount for meals may be added to the incidentals component payable to that **employee**.

37. For the purposes of this Ruling, the reasonable amount for meals for overseas travel is the relevant amount of the meals component of the travel allowance paid to members of the APS and public office holders, depending on their salary and status, for travel within Australia. The current meals components of the domestic travel allowances paid to these **employees** are as follows:

- Secretaries of Departments - \$63 per day (salary in excess of \$122,136 per annum);
- Senior Executive Service officers - \$62 per day (salary in range \$68,228 to \$122,136 per annum);
- Other officers - \$52.25 per day (salary less than \$68,228 per annum).

38. The requirement to add a reasonable meals component to the rate of overseas travel allowance only applies if the **employee** travels to 'other countries' (i.e., a location not specifically described in Schedule 1). Examples of calculating the reasonable daily overseas meals and incidentals component are in the **Examples** part at paragraphs 94 and 95.

## Explanations

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### Claiming a deduction

39. 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.

40. 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.

41. 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.

42. Award overtime meal allowances or travel allowances paid in deductible circumstances that are equal to or less than the reasonable allowance amount, are not always shown on an *employee's* group certificate. 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 amount paid will be incurred for the purpose for which the allowance was paid (see paragraph 4).

43. If, in the circumstances described in paragraph 42, 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.

44. 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.

45. 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* group certificate. 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**

46. 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.

47. 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**

48. 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. The travel allowance and 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.

49. 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 89 and 90; also see paragraph 91 re members of international flight crews).

50. 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.

51. 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 which 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.

52. 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.

53. The following table is a summary of the substantiation requirements for claims for work-related travel allowance *expenses* 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
<b>the amount claimed does not exceed the reasonable allowance amount</b>				
- travel less than 6 nights in a row	No	No	No*	No
- travel 6 or more nights in a row	No	No	No*	Yes**
<b>the amount claimed exceeds the reasonable allowance amount</b>				
- 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 89).



**\*\*** 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 91).

### ***Exception for travel allowance expenses***

#### ***Must sleep away from home***

54. 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 '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***

55. 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***

56. The travel allowance must also be paid for specific journeys undertaken or to be undertaken for work-related travel. A travel allowance which 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.

57. 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.

58. 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*

59. 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.

60. 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.

61. 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*

62. 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, given the individual employment circumstances of that taxpayer.

63. **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.

64. **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.

***Exception for award overtime meal allowance expenses***

65. 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.

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

	<b>Deduction allowable</b>	<b>Written evidence</b>
An award overtime meal allowance is paid and the claim for <b><i>expenses</i></b> incurred does not exceed \$15 per meal	Yes *	No
An award overtime meal allowance is paid and the claim for <b><i>expenses</i></b> incurred exceeds \$15 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 \$15 per meal.

**Reasonable allowance amount**

67. In setting the reasonable allowance amounts, the Commissioner adopts the rates set for APS travel which take into account the costs of food, drink and accommodation in a range of regions and establishments, as well as salary levels. The Commissioner also sets amounts for special occupational groups. That is, the rates are set so as to compensate fairly an ***employee*** for the average cost of a meal or accommodation and ***expenses*** incidental to the travel, on the basis that when the ***expense*** is incurred, the ***employee*** is neither out of pocket nor able to retain appreciable amounts of unspent allowance.

68. Against that background, where a work-related travel allowance is received and the claim for work-related travel *expenses* which are covered by the allowance does not exceed rates of travel allowances set for members of the APS, the travel *expenses* claimed are treated as reasonable (see paragraphs 19 to 30 and 33 to 38).

69. In concluding that such travel allowance *expense* claims are reasonable, recognition is given to the fact that APS travel allowances are only paid where an application by the *employee* for travel is approved and deductible work-related travel is undertaken or will 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.

70. Further recognition is given to the fact that APS travel allowance rates are based on an analysis of data obtained from surveys of accommodation and meal costs in capital cities and other regional centres. The resulting allowance rates reflect the average costs of food, drink and accommodation in each centre, excluding costs of sub-standard establishments on the one hand, and costs of specific high cost (usually remote) areas on the other.

71. Similarly, to determine the overtime meal allowance amount, surveys are 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.

72. Any variation to a reasonable amount set out 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.

73. The fact that a travel allowance or award overtime meal allowance amount has been approved by the 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 set out in this Ruling.

***Employees with annual salaries above \$122,136 or office holders covered by the Remuneration Tribunal***

74. Daily domestic travel allowance ***expense*** claims made by office holders covered by the Remuneration Tribunal or by ***employees*** with salary ranges above \$122,136 are considered reasonable if they do not exceed the rate of allowances set by the Remuneration Tribunal (see paragraph 29 and 30).

75. 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.

76. 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.

77. 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 shown for meals and incidentals at paragraph 26(i) of this Ruling for salaries of \$68,228 and above and paragraph 26(ii) for salaries below \$68,228. Overseas travel is covered by the APS rates according to salary level or equivalent classification for relevant office holders covered by the Tribunal, as shown at Schedule 1.

***Travel allowances for Federal MPs***

78. 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.

79. 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 40 to 45).

***Employee truck drivers who receive a travel allowance***

80. 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 33 sets out the reasonable amounts for food and drink *expenses* incurred by *employee* truck drivers as part of a travel allowance *expense*.

81. 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.

82. 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 contains detailed information on the written evidence and *travel records* required to substantiate travel *expenses*, including meal *expenses*, for *employee* truck drivers.

83. 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***

84. 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 contains detailed information on the written evidence and **travel records** required to substantiate travel **expenses** for **employee** truck drivers.

***Truck drivers who are owner-drivers***

85. 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.

86. 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**.

87. 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).

88. 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 containing details in accordance with subsection 900-125(3) of the ITAA 1936.

***Reasonable overseas travel allowance expense claims***

89. 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.

90. 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.

91. 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.

92. The relevant APS rates for overseas travel are detailed in the APS *'Personnel Management Manual, Volume 9, Schedule 2/C/A'*. (This schedule is available on disc and is updated on a fortnightly basis. It is available on an annual subscription basis (ask for 'PMM Vol 9' from the Australian Government Publishing Service, GPO Box 84, CANBERRA, ACT 2601, phone toll free 132 447 or (02) 6295 4411). Schedule 2/C/A comprises parts A, B and C, which deal with overseas travel allowances paid to Secretaries of Departments, Senior Executive Service officers and other officers respectively (see also paragraphs 34 to 38 and Schedule 1 of this Ruling).

93. 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, 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 containing a meals component*

94. An **employee** travels to Italy 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 \$69,000 and, at the time of travel, the exchange rate is 1178 lira to one Australian dollar (\$A1). The reasonable daily overseas travel allowance **expense** claim is calculated as follows:

- (1) At a salary of \$69,000 per annum, the daily meals and incidentals allowance payable for Italy is 160,982 lira (Schedule 1);
- (2) Converting the lira allowance to Australian dollars at the exchange rate prevailing at the time of travel, provides the reasonable daily overseas travel allowance claim for meals and incidental **expenses**:

$$\frac{160982}{1178} = \$A136.66$$

The **employee** claims a deduction for meals and incidentals **expenses** actually incurred of \$120 per day. As the **employee** is claiming a deduction which is less than the reasonable amount of \$136.66 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**.

#### *Allowance without a meals component*

95. 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 on the schedule of APS rates. The reasonable daily overseas travel allowance **expense** claim is calculated as follows:

- (1) At a salary of \$33,000 per annum the incidentals allowance payable for 'other countries - Europe' as per Schedule 1 is \$32.00 Australian (there is no meals component);

- (2) Add to the incidentals component of \$32.00 the relevant meals component amount (described at paragraph 37), i.e., \$52.25;
- (3) The resulting total of \$84.25 Australian is the reasonable daily overseas travel allowance *expense* claim for meals and incidentals for 'other countries' at the time of travel.

As the travel allowance paid to the *employee* does not specify the components of the allowance, the *employee* is entitled to claim up to \$A84.25 per day for *expenses* incurred on meals (i.e., food and drink) and incidentals without substantiation. Written evidence is required to substantiate any accommodation costs claimed.

**SCHEDULE 1****REASONABLE OVERSEAS TRAVEL ALLOWANCE  
AMOUNTS****Meal and incidental allowances**

The amounts listed for all countries and cities shown in the following pages of this Schedule show separate amounts for both meals and incidentals. If a country or city does not appear in this Schedule, an incidentals only component is shown at the end of the Schedule under 'other countries'. A meals component can be added to the incidentals component as shown in the example at paragraph 95.

Column 1 = Applicable to Secretaries of Departments and to *employees* whose salary exceeds \$122,136 per annum.

Column 2 = Applicable to Senior Executive Service officers and to *employees* whose salary is in the range \$68,228 to \$122,136 per annum.

Column 3 = Applicable to other officers and to *employees* whose salary is less than \$68,228 per annum.

**Note that '(note a)' in the following tables in Schedule 1 means:**

'The cost of accommodation at this locality includes breakfast. The amount specified for meals is for lunch and dinner only.'

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COUNTRY / CITY (All amounts shown are in whole units of currency)	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
ARGENTINA	122	31	92	23	83	21	USD
AUSTRIA	1230	414	923	311	839	282	ATS
BAHRAIN	37	11	31	8	28	7	BHD
BANGLADESH	3698	1060	2774	795	2521	723	BDT
BARBADOS	282	66	212	49	193	45	BBD
BELGIUM	4019	1156	3014	867	2740	788	BEF
BELGRADE	105	27	79	20	72	19	USD
BRAZIL (note a)	96	31	72	23	65	21	USD
BRUNEI	153	42	115	31	104	29	BND
CAMBODIA (note a)	62	32	46	24	42	22	USD
CANADA	106	38	79	29	72	26	CAD
CHILE	90	28	68	21	62	19	USD
CHINA - Hong Kong	1018	259	764	194	694	177	HKD
CHINA - other mainland locality	874	247	655	186	596	169	CNY
CHINA - elsewhere	3024	990	2268	743	2061	675	TWD
COOK ISLANDS	176	46	132	34	120	31	NZD

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COUNTRY / CITY (All amounts shown are in whole units of currency.)	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
CYPRUS	48	14	36	10	33	9	CYP
DENMARK	921	261	693	196	630	179	DKK
EGYPT	281	96	211	72	192	65	EGP
FIJI	111	41	83	31	76	28	FJD
FINLAND	629	200	473	150	430	136	FIM
FRANCE	626	196	469	147	427	133	FRF
GERMANY (note a)	135	56	101	42	92	38	DEM
GHANA	66	22	50	17	45	15	USD
GREECE	24456	8090	18342	6068	16675	5516	GRD
HUNGARY (note a)	7638	5052	5729	3789	5208	3445	HUF
INDIA	2145	897	1609	673	1463	612	INR
INDONESIA	72	27	54	20	49	18	USD
IRAN	204356	80033	153267	60025	139333	54568	IRR
IRELAND	68	20	51	15	47	14	IEP
ISRAEL	127	34	95	25	86	23	USD
ITALY	164566	49851	123425	37557	112204	34143	ITL
JAPAN	17584	5148	13188	3861	11989	3510	JPY

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COUNTRY / CITY (All amounts shown are in whole units of currency)	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
JORDAN	42	20	32	15	29	13	JOD
KAZAKSTAN	116	32	87	24	79	22	USD
KENYA	4888	1791	3666	1343	3333	1221	KES
KIRIBATI	121	39	91	29	82	26	AUD
KOREA, Republic of	117957	26468	88468	19851	80425	18046	KRW
KUWAIT	29	8	22	7	20	6	KWD
LAOS (note a)	47	28	35	21	32	19	USD
LEBANON	141	32	106	24	97	22	USD
MALAYSIA	179	76	134	57	122	52	MYR
MALTA	40	10	30	8	27	7	MTL
MARSHALL ISLANDS	103	34	78	26	70	23	USD
MAURITIUS (note a)	1350	517	1012	388	920	352	MUR
MEXICO	88	29	66	22	60	20	USD
MICRONESIA	72	25	54	19	49	17	USD
MYANMAR	70	33	53	24	48	22	USD
NEPAL	3604	1506	2703	1129	2457	1027	NPR
NETHERLANDS	194	55	145	42	132	38	NLG

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COUNTRY / CITY (All amounts shown are in whole units of currency.)	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
NEW CALEDONIA	11958	3418	8969	2563	8153	2330	XPF
NEW ZEALAND	143	41	107	30	97	28	NZD
NIGERIA	8194	2461	6146	1846	5587	1678	NGN
NORWAY (note a)	841	323	633	243	575	221	NOK
OMAN	39	11	30	8	27	7	OMR
PAKISTAN	2447	971	1858	728	1689	662	PKR
PALAU	117	29	87	22	80	20	USD
PAPUA NEW GUINEA	129	40	97	30	88	27	PGK
PHILIPPINES	2022	731	1517	548	1379	498	PHP
POLAND (note a)	46	23	34	17	31	16	USD
RUSSIA	212	37	159	28	145	25	USD
SAUDI ARABIA	325	106	243	80	221	72	SAR
SINGAPORE	147	44	110	33	100	30	SGD
SOLOMON ISLANDS	301	100	226	75	205	68	SBD
SOUTH AFRICA	292	105	219	78	199	71	ZAR
SPAIN	12116	4152	9087	3114	8261	2831	ESP
SRI LANKA	3919	1498	2939	1124	2672	1022	LKR

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COUNTRY / CITY (All amounts are shown in whole units of currency.)	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
SWEDEN (note a)	574	265	430	198	391	180	SEK
SWITZERLAND	215	55	161	41	146	37	CHF
SYRIA	5727	1421	4295	1066	3905	969	SYP
TANZANIA	54220	19610	40770	14750	37060	13410	TZS
THAILAND	1867	772	1400	579	1273	526	THB
TONGA	132	35	99	26	90	24	TOP
TURKEY	78	26	59	20	53	18	USD
TUVALU	68	40	51	30	47	27	AUD
UNITED ARAB EMIRATES	384	100	288	75	262	68	AED
UNITED KINGDOM	66	21	50	16	45	14	GBP
USA - HAWAII	117	35	88	26	79	24	USD
USA - NEW YORK CITY	126	39	95	29	86	26	USD
USA - elsewhere	97	29	73	22	66	20	USD
VANUATU	15370	3616	11527	2712	10479	2465	VUV
VENEZUELA	80	26	60	19	55	18	USD
VIETNAM	79	28	59	21	54	19	USD
WESTERN SAMOA	161	70	121	53	110	48	WST



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COUNTRY / CITY (All amounts are shown in whole units of currency.)	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
ZAMBIA	75	27	56	20	51	18	USD
ZIMBABWE (note a)	417	283	313	212	285	193	ZWD
OTHER COUNTRIES (amount are for incidental <i>expenses</i> only)							
- EUROPE	-	47	-	35	-	32	AUD
- SOUTH AMERICA	-	39	-	29	-	26	AUD
- ELSEWHERE	-	35	-	26	-	24	AUD

## Detailed contents list

96. The following detailed contents list refers to the paragraph references in the body of this Ruling or the page number of this Ruling when referring to a **Schedule**.

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- meal allowance
- meals
- members of parliament
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*legislative references*

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- ITAA97 8
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- ITAA97 900
- ITAA97 900-12
- ITAA97 900-B
- ITAA97 900-15(1)
- ITAA97 900-30(2)
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