IT 2327H - Notice of Archival - Income tax: reasonable travel allowances

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Australian
Taxation
Office

TAXATION RULING IT 2327

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2327 is no longer current and has been archived.

The Ruling advises that the level of travel allowance that the Commissioner of Taxation considers reasonable is an amount which does not exceed rates of travel allowance set for members of the Australian Public Service. This rate of travel allowance remained unchanged for the 86-87, 87-88 and 88-89 years.

Section 82KZ(4) provides that the substantiation requirements relating to travel expenses do not apply where the taxpayer has received an allowance in respect of those expenses and the Commissioner of Taxation considers the allowance to be reasonable.

Subsequently the rates of travel allowance for members of the Public Service, were updated as follows;

Taxation Ruling IT 2599 for the 89-90 and 90-91 years, Taxation Ruling IT 2644 for the year 91-92 year and Taxation Ruling IT 2686 for the 92-93 year. In addition, Taxation Ruling IT 2644 consolidates the position with respect to long distance truck driver, overseas and domestic travel expenses and overtime meal allowances.

Commissioner of Taxation

8/12/94

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