


***TD 93/26 - Income tax: is the cost of a meal purchased after the completion of one job and prior to the commencement of another job an allowable deduction?***

 This cover sheet is provided for information only. It does not form part of *TD 93/26 - Income tax: is the cost of a meal purchased after the completion of one job and prior to the commencement of another job an allowable deduction?*

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

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## Taxation Determination

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### **Income tax: is the cost of a meal purchased after the completion of one job and prior to the commencement of another job an allowable deduction?**

1. No. A taxpayer who purchases a meal between jobs cannot claim a deduction for the cost of the meal under subsection 51(1) of the *Income Tax Assessment Act 1936*. This expense is unrelated to the earning of assessable income and is of a private nature.
2. In *FC of T v. Cooper* 91 ATC 4396 ; (1991) 21 ATR 1616, the majority of the Full Federal Court held that the essential character of food and drink will ordinarily be private rather than being related to the earning of income. We accept this judgment as having general application.

#### *Example:*

*John Citizen is a bank teller. He finishes work at 5 pm and commences work at a liquor store at 6 pm. Before starting work at his second job, John Citizen buys an evening meal. The cost of the food and drink he has bought is not an allowable deduction as it has no relevant connection to his income earning activities.*

**Commissioner of Taxation**  
18/2/93

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