TR 2000/13 - Income tax: reasonable allowances amounts for the 2000-2001 income year

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Taxation Ruling
Income tax: reasonable allowances amounts for the 2000-2001 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 2000-2001 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 17 to 38). This Ruling discusses the exceptions from

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

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. The domestic accommodation rates used in paragraphs 25 to 27 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.

4. 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***.

5. 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*** (as amended during the 1999-2000 year) applies.

6. This Ruling also has application to payers 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 payee;
- the expenses will be incurred for the purpose for which the allowance is paid;
- the expenses will be tax deductible to the payee; **and**
- the amount and nature of the allowance is shown separately in the accounting records of the payer

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

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

Ruling

Substantiation

8. 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.

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 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.

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 51 to 57 in the **Explanations** part of this Ruling give further information.

Substantiation exception

13. 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 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 that 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 58 to 78 in the **Explanations** part of this Ruling have 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 $17.90 per meal are considered to be reasonable for the 2000-2001 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 exception does not apply to accommodation expenses for overseas travel. Paragraphs 65 to 73 in the **Explanations** part of this Ruling have 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 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 29 and 30) and for ***employee*** truck drivers (see paragraph 33).

22. 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 30 (see also paragraphs90 and 91).

Reasonable domestic travel allowance amounts

Daily travel allowance expense claims

23. Subject to paragraphs 21 and 22, 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 2000-2001 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.

24. 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

25. The reasonable daily travel allowance amounts, according to salary levels and destinations, for the 2000-2001 income year are as follows:

(i) **Employee's annual salary is below $68,228**

Place	**Accomm** $	**Food and drink** $ B'fast Lunch Dinner 16.05 17.90 30.80	**Incidentals** $	**Total** $
Adelaide	105	64.75	13.25	183
Brisbane	113	64.75	13.25	191
Canberra	86	64.75	13.25	164
Darwin	105	64.75	13.25	183
Hobart	81	64.75	13.25	159
Melbourne	157	64.75	13.25	235
Perth	118	64.75	13.25	196
Sydney	140	64.75	13.25	218
High cost country centres	see note (a) below	64.75	13.25	see note (a) below
Tier 2 country centres (see note (b) below)	69	Bfast Lunch Dinner 14.30 16.40 28.25 58.95	13.25	141.20
Other country centres	59	58.95	13.25	131.20

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

Place	Accomm $	Food and drink $ Bfast Lunch Dinner 17.40 24.60 34.55	Incidentals $	Total $
Adelaide	123	76.55	18.85	218.40
Brisbane	136	76.55	18.85	231.40
Canberra	109	76.55	18.85	204.40
Darwin	131	76.55	18.85	226.40
Hobart	99	76.55	18.85	194.40
Melbourne	173	76.55	18.85	268.40
Perth	130	76.55	18.85	225.40
Sydney	164	76.55	18.85	259.40
High cost country centres	see note (a) below	76.55	18.85	see note (a) below
Tier 2 country centres (see note (b) below)	83	Bfast Lunch Dinner 16.05 16.40 31.90 64.35	18.85	166.20
Other country centres	71	64.35	18.85	154.20

Notes:

(a) Accommodation expenses for high cost country centres are listed in paragraph 26 of this Ruling.

(b) Tier 2 country centres are listed in paragraph 27 of this Ruling.

26. High cost country centres - accommodation expenses:

Country centre	$	**Country centre**	$
Alice Springs (NT)	76	Katherine (NT)	78
Ballarat (VIC)	80	Kununurra (WA)	100
Broken Hill (NSW)	80	Launceston (Tas)	86
Broome (WA)	141	Maria (SA)	74
Burnie (Tas)	81	Newcastle (NSW)	80
Cairns (Qld)	88	Newman (WA)	104
Christmas Island	97	Nhulunbuy (SA)	117
Cocos (Keeling) Islands	121	Norfolk Island	121
Dampier (WA)	75	Paraburdoo (WA)	82
Derby (WA)	85	Pt Hedland (WA)	102
Devonport (Tas)	80	Roebourne (WA)	75
Exmouth (WA)	110	Thursday Island	126
Gold Coast (Qld)	102	Tom Price (WA)	82
Geelong (Vic)	75	Wagga Wagga (NSW)	75
Halls Creek (WA)	86	Weipa (Qld)	86
Horn Island	97	Wilpena (SA)	86
Jabiru (NT)	161	Wollongong (NSW)	100
Kalgoorlie (WA)	82	Wyndham (WA)	100
Karratha (WA)	125	Yulara (NT)	277

27. Tier 2 country centres:

Tier 2 country centres: **Country centre**	**Country centre**
Albany (WA)	Geraldton (WA)
Bathurst (NSW)	Gosford (NSW)
Bendigo (Vic)	Griffith (NSW)
Bright (Vic)	Leeton (NSW)
Bunbury (WA)	Northam (WA)
Carnarvon (WA)	Orange (NSW)
Castlemaine (VIC)	Port Lincoln (SA)

Employees with annual salaries above $122,136

28. For employees with annual salaries above $122,136 the following amounts are considered reasonable for the relevant components covered by a daily domestic travel allowance for the 2000-2001 income year:

Salaries above $122,136

Place	Accomm	Food and drink	Incidentals	Total
Sydney Melbourne Brisbane Perth	$280	$76.55 Bfast Lunch Dinner $17.40 $24.60 $34.55	$18.85	$375.40
Adelaide Darwin Hobart Canberra	210	$76.55 Bfast Lunch Dinner $17.40 $24.60 $34.55	$18.85	$305.40
Other than Capital City	$110 or the relevant amount at paragraph 26 if higher	$64.35 Bfast Lunch Dinner $16.05 $16.40 $31.90	$18.85	$193.20

Office holders covered by the Remuneration Tribunal

29. 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 paragraphs86 to 89).

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 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 paragraphs90 and 91).

Part-day travel allowance amounts

31. 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').

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*** is 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 reasonable domestic daily travel allowance amounts for 'other country centres' (see paragraph 25) 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 2000-2001 income year, the relevant amounts are:

Salary range	**Food and drink**
Below $68,228	Bfast Lunch Dinner 14.30 16.40 28.25 $58.95 per day
$68,228 and above	Bfast Lunch Dinner 16.05 16.40 31.90 $64.35 per day

(for further information on truck drivers see the **Explanations** part at paragraphs 92 to 100 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 for overseas travel allowance shown in this Ruling (see paragraphs 101 to 107 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 overseas amounts shown in this Ruling identify the meals component and the incidentals component separately, and the amounts for each country are shown in Schedule 1 of this Ruling. The relevant reasonable amounts covered by an overseas travel allowance are shown in Schedule 1 according to the salary ranges of the following three levels of ***employees***:

Column 1 - Applicable to ***employees*** whose salary exceeds $122,136 per annum;

Column 2 - Applicable to ***employees*** whose salary is in the range $68,228 per annum to $122,136 per annum;

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

36. If an ***employee*** travels to a location for which the reasonable amount covered by an overseas travel allowance shown in this Ruling does not include a component for food and drink (meals), a reasonable amount for meals may be added to the relevant incidentals component.

37. For the purposes of paragraph 36, the reasonable amounts for meals for overseas travel are as follows:

- Salary in excess of $122,136 per annum - $76.55 per day;
- Salary in range $68,228 to $122,136 per annum - $76.55 per day;
- Salary less than $68,228 per annum - $64.75 per day.

38. The requirement to add a reasonable meals component 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 105 to 107.

Definitions

Employee

39. The term '***employee***' as it is used in this ruling, describes those individuals to whom section 900-12 of the ITAA 1997 (as amended during the 1999-2000 year) 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 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 2000-2001 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 1999/7, TR 98/10, TR 97/14, TR 96/21, and TR 95/26.

What has changed?

46. The term '***employee***' for purposes of this ruling covers only certain recipients of payments under the new PAYG provisions (see section 900-12 of the ITAA 1997 (as amended during the 1999-2000 year). The former Pay As You Earn legislation was replaced by the new Pay As You Go (PAYG) provisions and consequential amendments where made to the substantiation provisions.

47. The reasonable amounts for domestic accommodation expenses contained in paragraph 25 are based on the results of surveys conducted by DEWRSB. The accommodation rates used in paragraph 25(i) are the greater of the rates generally available to business taxpayers and the discounted rate available to members of the Australian Public Service.

48. The reasonable amounts for certain domestic accommodation, meals and incidental expenses contained in this ruling, include Goods and Services Tax as appropriate. They include an increase in costs of 7.4%, based on Treasury estimates, and the removal of bed taxes where appropriate. The rates given in this ruling will apply for the whole financial year.

49. The reasonable amounts contained in this ruling for Sydney will continue to apply during the period when the Olympic Games are held, for accommodation expenses incurred at commercial establishments such as hotels, motels and serviced apartments, and meal expenses incurred at cafes, restaurants and the like. Taxpayers can choose to keep ***written evidence*** for deductible travel expenses incurred in Sydney during the period that the Olympic Games are held or limit their claim to the amount published in this ruling.

50. The methodology used in this annual ruling is expected to be reviewed and this may result in changes for future annual rulings.

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 6).

55. If, in the circumstances described 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. 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. 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.

61. 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 paragraphs101 and 104; also see paragraph 103 re members of international flight crews).

62. 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.

63. 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***.

64. 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.

65. 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 Written Evidence	Domestic Travel Travel Diary	Overseas Travel Written Evidence	Overseas Travel 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 101).

** 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 103).

Exception for travel allowance expenses

Must sleep away from home

66. 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

67. 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

68. 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.

69. 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.

70. 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 referrable to trips not undertaken.

Must be a bona fide amount

71. 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.

72. 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.

73. 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

74. 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.

75. **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.

76. **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

77. 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.

78. 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 $17.90 per meal	Yes *	No
An award overtime meal allowance is paid and the claim for expenses incurred exceeds $17.90 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 $17.90 per meal.

Reasonable allowance amount

79. In setting the reasonable allowance amounts, the Commissioner takes into account the costs of food, drink and accommodation in a range of regions and establishments, based on DEWRSB and Remuneration Tribunal surveys. The Commissioner also considers salary levels, the circumstances for payment of the relevant allowance 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.

80. 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 19 to 30 and 33 to 38).

81. 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.

82. 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.

83. 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.

84. 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 $122,136

85. Daily domestic travel allowance expense claims made by ***employees*** with salaries above $122,136 are considered reasonable if they do not exceed the amounts set at paragraph 28 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

86. 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 29 and 30).

87. 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.

88. 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.

89. 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 25(i), 25(ii) and 28 of this Ruling. Overseas travel is covered at Schedule 1 of this Ruling.

Travel allowances for Federal MPs

90. 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.

91. 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

92. 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.

93. 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.

94. 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.

95. 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

96. 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

97. 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.

98. 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.

99. 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).

100. 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 1936.

Reasonable overseas travel allowance expense claims

101. 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.

102. 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.

103. 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.

104. 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 includes a meals component

105. 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 $69,000 and, at the time of travel, the exchange rate is 1,178 lira to one Australian dollar ($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 167,262 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:

$$\frac{167262}{1178} = \$A141.99$$

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 $141.99 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

106. 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 Schedule 1. 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., $64.75;

(3) The resulting total of $96.75 Australian is the reasonable daily overseas travel allowance expense claim for meals and incidentals for 'other countries'.

107. As the travel allowance paid to the ***employee*** does not specify an amount for each of the components of the allowance, the ***employee*** is entitled to claim up to $A96.75 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 106.

Column 1 = Applicable to ***employees*** whose salary exceeds $122,136 per annum.

Column 2 = Applicable to ***employees*** whose salary is in the range $68,228 to $122,136 per annum.

Column 3 = Applicable 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.'

COUNTRY / CITY (All amounts shown are in whole units of currency.	**COLUMN 1 - Salary above $122,136 per annum**		**COLUMN 2 - Salary $68,228 to $122,136 p.a.**		**COLUMN 3 - Salary Less than $68,228 p.a.**		**CURRENCY**
	Meals	**Incidentals**	**Meals**	**Incidentals**	**Meals**	**Incidentals**	
ARGENTINA	124	29	92	22	85	20	ARA
AUSTRIA	1210	388	908	291	825	265	ATS
BAHRAIN	43	11	30	8	27	7	BHD
BANGLADESH	5415	1150	4062	862	3693	784	BDT
BARBADOS	320	60	240	45	217	41	BBD
BELGIUM	4637	1093	3478	820	3162	746	BEF
BELGRADE	69	27	52	18	47	16	USD
BRAZIL (note a)	91	24	68	20	62	18	USD
BRUNEI	146	39	110	29	100	26	BND
CAMBODIA (note a)	76	27	58	20	52	18	USD
CANADA	112	37	85	27	76	25	CAD
CHILE	92	24	68	18	62	17	USD
CHINA - Hong Kong	1160	247	870	185	792	168	HKD
CHINA - other mainland locality	920	221	689	166	626	151	CNY
CHINA - elsewhere	3290	1004	2468	753	2245	685	TWD
COOK ISLANDS	175	45	132	34	120	31	NZD
CYPRUS	48	13	36	9	33	9	CPY
DENMARK	963	259	723	195	658	177	DKK
EGYPT	313	90	235	67	214	61	EGP

COUNTRY / CITY (All amounts shown are in whole units of currency.	COLUMN 1 - Salary above $122,136 per annum		COLUMN 2 - Salary $68,228 to $122,136 p.a.		COLUMN 3 - Salary Less than $68,228 p.a.		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
FIJI	139	47	105	35	94	32	FJD
FINLAND	601	206	452	156	411	142	FIM
FRANCE	690	184	517	138	471	125	FRF
GERMANY (note a)	143	52	107	39	98	36	DEM
GHANA	84	32	62	21	57	19	USD
GREECE	29810	7954	22358	5965	20325	5423	GRD
HUNGARY (note a)	11082	4969	8311	3727	7556	3388	HUF
INDIA	2777	953	2083	715	1893	650	INR
INDONESIA	459976	208041	344982	156030	313620	130487	IDR
IRAN	258866	78925	194149	59194	176501	53812	IRR
IRELAND	76	19	57	14	51	13	IEP
ISRAEL	147	30	109	23	100	21	USD
ITALY	176748	46268	132561	34701	120510	40949	ITL
JAPAN	17433	4963	13075	3722	11886	3350	JPY

COUNTRY / CITY (All amounts shown are in whole units of currency).	COLUMN 1 - Salary above $122,136 per annum		COLUMN 2 - Salary $68,228 to $122,136 p.a.		COLUMN 3 - Salary Less than $68,228 p.a.		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
JORDAN	62	21	47	16	42	14	JOD
KAZAKSTAN	104	29	87	22	71	20	USD
KENYA	5612	1572	4210	1179	3827	1072	KES
KIRIBATI	133	51	99	39	90	34	AUD
KOREA, Republic of	152949	38658	114712	28993	104285	26358	KRW
KUWAIT	28	8	21	6	19	6	KWD
LAOS (note a)	34	22	26	16	23	15	USD
LEBANON	157	29	118	22	107	20	USD
MALAYSIA	223	102	168	75	152	60	MYR
MALTA	37	9	28	7	25	6	MTL
MARSHALL ISLANDS	76	32	57	24	52	22	USD
MAURITIUS (note a)	1538	507	1154	380	1048	346	MUR
MEXICO	72	25	54	19	49	17	USD
MICRONESIA	70	23	52	17	47		USD
MYANMAR	107	36	81	26	73		USD
NEPAL	3826	1504	2869	1128	2609	10	NPR
NETHERLANDS	194	53	147	39	132		NLG

COUNTRY / CITY (All amounts shown are in whole units of currency.	**COLUMN 1 - Salary above $122,136 per annum**		**COLUMN 2 - Salary $68,228 to $122,136 p.a.**		**COLUMN 3 - Salary Less than $68,228 p.a.**		**CURRENCY**
	Meals	**Incidentals**	**Meals**	**Incidentals**	**Meals**	**Incidentals**	
NEW CALEDONIA	12564	3189	9423	2391	8567	2174	XPF
NEW ZEALAND	147	40	111	30	101	28	NZD
NIGERIA	10384	2361	7788	1771	7079	1610	NGN
NORWAY (note a)	839	335	631	251	575	227	NOK
OMAN	43	11	32	8	29	7	OMR
PAKISTAN	2729	966	2024	724	1839	658	PKR
PALAU	113	28	85	21	77	19	USD
PAPUA NEW GUINEA	163	62	121	46	110	43	PGK
PHILIPPINES	3307	994	2481	745	2255	677	PHP
POLAND	68	25	51	19	46	17	USD
RUSSIA	187	33	141	24	128	22	USD
SAUDI ARABIA	333	95	251	71	227	65	SAR
SINGAPORE	153	43	114	32	104	29	SGD
SOLOMON ISLANDS	446	124	335	93	305	84	SBD
SOUTH AFRICA	326	117	245	88	223	81	ZAR
SPAIN	13364	3911	10023	2933	9111	2667	ESP
SRI LANKA	4895	1469	3673	1102	3338	1002	LKR

COUNTRY / CITY (All amounts shown are in whole units of currency.	**COLUMN 1 - Salary above $122,136 per annum**		**COLUMN 2 - Salary $68,228 to $122,136 p.a.**		**COLUMN 3 - Salary Less than $68,228 p.a.**		**CURRENCY**
	Meals	**Incidentals**	**Meals**	**Incidentals**	**Meals**	**Incidentals**	
SWEDEN (note a)	620	251	466	188	423	171	SEK
SWITZERLAND	217	51	163	39	148	35	CHF
SYRIA	4992	1289	3744	967	3404	879	SYP
TANZANIA	52850	21090	39735	15850	36120	14410	TZS
THAILAND	2531	912	1898	685	1725	622	THB
TONGA	142	37	107	28	96	24	TOP
TURKEY	106	26	79	19	73	17	USD
TUVALU	40	38	30	28	28	26	AUD
UNITED ARAB EMIRATES	434	98	326	74	296	67	AED
UNITED KINGDOM	76	20	56	15	51	14	GBP
USA - HAWAII	133	34	100	25	91	23	USD
USA - NEW YORK CITY	144	37	107	27	98	25	USD
USA - elsewhere	111	28	83	21	76	19	USD
VANUATU	17200	3507	12901	2631	11727	2391	VUV
VENEZUELA	123	28	92	21	84	20	USD
VIETNAM	67	23	50	17	45	16	USD
WESTERN SAMOA	179	68	133	51	122	47	WST

COUNTRY / CITY (All amounts shown are in whole units of currency.	**COLUMN 1 - Salary above $122,136 per annum**		**COLUMN 2 - Salary $68,228 to $122,136 p.a.**		**COLUMN 3 - Salary Less than $68,228 p.a.**		**CURRENCY**
	Meals	**Incidentals**	**Meals**	**Incidentals**	**Meals**	**Incidentals**	
ZAMBIA	63	21	47	16	43	15	USD
ZIMBABWE (note a)	574	491	430	368	391	335	ZWD
OTHER COUNTRIES (amount are for incidental ***expenses*** only)							
- EUROPE	-	47	-	35	-	32	AUD
- SOUTH AMERICA	-	39	-	29	-	26	AUD
- ELSEWHERE	-	35	-	26	-	24	AUD

Detailed contents list

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Commissioner of Taxation
28 June 2000

Previously released:
Not previously released in draft form

Related Rulings/Determinations:
IT 2583; TR 93/22; TR 94/23; TR 95/18; TR 95/26; TR 96/21; TR 97/14; TR 98/10; TR 1999/7

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 1936 221A
- ITAA 1997 Div 8
- ITAA 1997 8-1
- ITAA 1997 Div 900
- ITAA 1997 900-12
- ITAA 1997 900-B
- ITAA 1953 Sch1 Div 10
- ITAA 1997 900-15(1)
- 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
- ITAA 1997 900-F

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