# *TR 2004/6A - Addendum - Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses*

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# Addendum

## Taxation Ruling

## Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses

Paragraph 12 of Taxation Ruling TR 2004/6 contains an administrative concession which permits taxpayers to not include certain allowances on their income tax returns. When a taxpayer does not include such an allowance on their return but it is shown on their payment summary, the Tax Office Income Matching systems may generate a query to the taxpayer. This addendum modifies the administrative concession so that it does not apply to allowances which are shown on the taxpayer's payment summary. This will eliminate the Income Matching queries. It also aligns the Ruling with the directions in TaxPack.

The change is prospective from 1 July 2006.

Following advice from the Remuneration Tribunal of changes to its role, paragraphs 44 and 67 have been modified to reflect these changes.

**Taxation Ruling TR 2004/6 is amended as follows:**

**1. Paragraph 12**

Insert as the first dot point:

- the allowance is not shown on the employee's payment summary;

**2. Paragraph 16**

At the second dot point, after 'received', insert:

is not shown on the employee's payment summary and

**3. Paragraph 44**

Omit:

and the Remuneration Tribunal

**4. Paragraph 67**

Omit:

> 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

This Addendum applies on and from 1 July 2006.

**Commissioner of Taxation**
21 June 2006

ATO references
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