


TD 94/D17W - Notice of Withdrawal - Income tax: is a taxpayer who is an employee and receives an overtime meal allowance pursuant to an industrial instrument, required to substantiate a claim for overtime meal expenses, if the claim exceeds the amount of the allowance received during the year of income?

 This cover sheet is provided for information only. It does not form part of *TD 94/D17W - Notice of Withdrawal - Income tax: is a taxpayer who is an employee and receives an overtime meal allowance pursuant to an industrial instrument, required to substantiate a claim for overtime meal expenses, if the claim exceeds the amount of the allowance received during the year of income?*

Notice of Withdrawal

Is a taxpayer who is an employee and receives an overtime meal allowance pursuant to an industrial instrument required to substantiate a claim for overtime meal expenses, if the claim exceeds the amount of the allowance received during the year of income?

Draft Taxation Determination TD 94/D17 is withdrawn with effect from today.

Legislation and other rulings are quite clear on this matter.

Commissioner of Taxation

10 April 1996

ATO Ref: NAT 95/9719-1

ISSN 1038 - 8982