


IT 171E - Edited for FOI purposes - Expenses of office allowance for second division officers

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TAXATION RULING NO. IT 171

EXPENSES OF OFFICE ALLOWANCE FOR SECOND DIVISION
OFFICERS

F.O.I. EMBARGO: Edited for FOI purposes

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ALLOWANCES

51(1)

EXPENSES OF OFFICE

SECOND DIVISION OFFICERS

PUBLIC SERVANTS

FACTS

Consideration has been given to the treatment for income tax purposes of office allowances paid to Second Division officers of the Australian Public Service.

RULING

2. The allowance represents assessable income and must be included in the recipient's income tax return. Deductions will be allowable for expenses actually incurred in carrying out the duties of the particular office except to the extent that the expenses are of a capital, private or domestic nature.

3.

4.

the amount claimed must be fully substantiated as to quantum and demonstrated to have been incurred in carrying out the duties of the particular office.

COMMISSIONER OF TAXATION