



***MT 2051 - Fringe benefits tax:  
Living-away-from-home allowance benefits :  
Reasonable food component for expatriate  
employees : Update of MT 2047***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 April 1992*

## Taxation Ruling

### Fringe benefits tax: Living-away-from-home allowance benefits : Reasonable food component for expatriate employees : Update of MT 2047

#### other Rulings on this topic

MT 2030 MT 2040 MT 2043  
MT 2045 MT 2047

*Miscellaneous Tax Rulings do not have the force of law. Each decision made by the Australian Taxation Office is made on the merits of each individual case having regard to any relevant Ruling.*

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## What this Ruling is about

1. This Ruling itemises the amounts that we accept as a reasonable food component of a living-away-from-home allowance paid to expatriate employees in various family situations for the fringe benefits tax year ended 31 March 1992.

2. This Ruling is intended to be read in conjunction with Taxation Ruling MT 2040. Updates of MT 2040 were issued for the years ended 31 March 1989 (viz. MT 2043), 31 March 1990 (viz. MT 2045) and 31 March 1991 (viz. MT 2047).

## Ruling

3. The reasonable food component for the fringe benefits tax year ended 31 March 1992, as shown below, has been indexed in line with movements in the food subgroup of the Consumer Price Index:

|                               | <u>per week</u> |
|-------------------------------|-----------------|
| One adult                     | \$119           |
| Two adults                    | \$190           |
| Three adults                  | \$214           |
| Two adults and one child      | \$214           |
| Two adults and two children   | \$214           |
| Two adults and three children | \$250           |

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|                            |       |
|----------------------------|-------|
| Three adults and one child | \$250 |
|----------------------------|-------|

|                               |       |
|-------------------------------|-------|
| Three adults and two children | \$285 |
|-------------------------------|-------|

|             |       |
|-------------|-------|
| Four adults | \$285 |
|-------------|-------|

("Adults" for this purpose are persons aged 12 years or more)

4. In relation to larger family groupings, we accept a food component based on the above figures plus \$70 for each additional adult and \$35 for each additional child. Thus, for a family of two adults and four children a reasonable food component would be \$250 plus \$35, i.e., \$285; for a family of five adults it would be \$285 plus \$70, i.e., \$355 per week.

**Date of effect**

5. This Ruling applies to the fringe benefits tax year ended 31 March 1992.

**Commissioner of Taxation**

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- Fringe benefits tax
- Living-away-from-home allowances

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- FBTA 30; FBTA 31; FBTA 136