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

Australian
Taxation
Office

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

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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.

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:

	per week
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

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

31 March 1992

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- FBTAA 30; FBTAA 31; FBTAA 136