

TR 1999/10A2 - Addendum - Income tax and fringe benefits tax: Members of Parliament - allowances, reimbursements, donations and gifts, benefits, deductions and recoupments

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Addendum

Taxation Ruling

Income tax and fringe benefits tax: Members of Parliament – allowances, reimbursements, donations and gifts, benefits, deductions and recoupments

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 1999/10 to confirm that public liability insurance expenses incurred by Members of Parliament in conducting functions or meetings away from their electorate offices for the purposes of their parliamentary or electorate business are deductible. The addendum also substitutes the more accurate term 'electorate' for 'electoral' in describing the duties of a Member of Parliament.

TR 1999/10 is amended as follows:

1. Paragraphs 4, 29, 37, 42, 110, 192 and 353

Omit all occurrences of 'electoral'; substitute 'electorate'.

2. Paragraph 29, heading '*Functions and presentations*'

(a) Omit the heading; substitute 'Functions, presentations and meetings'.

(b) After the first paragraph, insert new paragraph:

A deduction is allowable for the cost of a specific public liability insurance policy for a function or meeting arranged by a Member where the function or meeting directly relates to the conduct of the Member's parliamentary duties in their capacity as a Member of Parliament (see paragraph 191A).

3. Paragraph 35

Omit 'Electoral'; substitute 'Electorate'.

4. Paragraph 191

After the paragraph, insert:

191A. Where a Member pays a premium on an insurance policy that provides coverage for public liability insurance for a function or meeting that is not held in Commonwealth funded electorate offices, a deduction is allowable to the extent the premium relates to his or her work-related activities. A premium paid in relation to a purely social function or event is not allowable.

5. Subject references

Omit 'insurance of equipment'; substitute 'insurance expenses'.

This Addendum applies both before and after its date of issue.

Commissioner of Taxation

21 March 2012

ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ allowances and benefits

Income Tax ~~ Assessable income ~~ reimbursements

Income Tax ~~ Deductions ~~ travel expenses