TR 97/14 - Income tax: reasonable allowances amounts for the 1997-98 income year

This cover sheet is provided for information only. It does not form part of *TR 97/14 - Income tax: reasonable allowances amounts for the 1997-98 income year*

This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 1997*

Generated on: 26 November 2026, 12:30:45 AM

Taxation Ruling
Income tax: reasonable allowances amounts for the 1997-98 income year

other Rulings on this topic

IT 2583: IT 2686; TR 93/22; TR 94/23; TR 95/18; TR 95/26; TR 96/21

contents para

What this Ruling is about 1
Class of person/arrangement 3
Cross references of provisions 8
Date of effect 9
Previous Rulings 10
Definitions 11
Ruling 12
Explanations 37
Examples 81
SCHEDULE 1 page 24
SCHEDULE 2 page 34
Detailed contents list 83

*This Ruling, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Ruling is a public ruling and how it is binding on the Commissioner.*

What this Ruling is about

1. The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings about old laws are being brought into line with them.

2. There is no change to the Commissioner's views set out in Taxation Ruling TR 96/21.

Class of person/arrangement

3. This Ruling sets out the amounts which the Commissioner of Taxation considers are reasonable for the 1997-98 year of income in relation to claims made for:

(a) overtime meal allowance ***expenses***;

(b) domestic travel allowance ***expenses***;

(c) travel allowance ***expenses*** for ***employee*** truck drivers; and

(d) overseas travel allowance ***expenses***;

which are work-related losses or outgoings incurred and are covered by award overtime meal allowances, domestic travel allowances and overseas travel allowances.

4. Subdivision 900-B of the *Income Tax Assessment Act 1997* ('ITAA 1997') provides that the substantiation requirement to obtain written evidence does not apply to claims by ***employee*** taxpayers for ***expenses*** covered by:

(a) an overtime meal allowance paid under an industrial instrument; or

(b) a domestic travel allowance or overseas travel allowance, whether or not the allowance is paid under an industrial instrument;

if the amount of the claim for losses or outgoings incurred does not exceed the amount that the Commissioner considers reasonable (see paragraphs 21 to 36 below). This Ruling discusses the exceptions from substantiation which are available for travel allowance and award overtime meal allowance ***expenses***.

5. The deductibility of losses and outgoings incurred is not discussed in detail in this Ruling. However, it remains a requirement of the law that losses or outgoings incurred and claimed are deductible under some provision of ***the Act***.

6. This Ruling has application to employers for determining whether or not tax instalments which are required to be deducted from payments of award overtime meal allowances or travel allowances, can be varied, where it is reasonable to expect that:

- ***expenses*** up to at least the amount of the allowance will be incurred by the ***employee***;
- the ***expenses*** will be incurred for the purpose for which the allowance is paid; **and**
- the ***expenses*** will be tax deductible

(see Taxation Ruling IT 2583, paragraph 3).

7. Some of the key terms used in this Ruling (and indicated by the use of ***bold italic*** text) are defined in paragraph 11 below.

Cross references of provisions

8. Taxation Ruling TR 96/21 dealt with Divisions 2, 4, 5 and 6 of Schedule 2B to the *Income Tax Assessment Act 1936* ('ITAA 1936'). Those provisions have been restructured, renumbered and rewritten in the ITAA 1997 and express the same ideas in that Act as they did in the ITAA 1936. The following table cross references the provisions of the ITAA 1997 to the corresponding provisions of the ITAA 1936.

ITAA 1997	ITAA 1936
Subdivision 900-B	Schedule 2B Division 2
Subdivision 900-D	Schedule 2B Division 4
Subdivision 900-E	Schedule 2B Division 5
Subdivision 900-F	Schedule 2B Division 6
Section 8-1	Subsection 51(1)

Date of effect

9. This Ruling applies to deductions claimed for work-related losses and outgoings incurred during the 1997-98 income year which are covered by a travel allowance or award overtime meal allowance.

Previous Rulings

10. This Ruling updates the Reasonable Allowance Amounts previously advised in Taxation Rulings TR 96/21, TR 95/26, TR 94/23, TR 93/22 and IT 2686.

Definitions

11. ***Employee***

Section 900-12 of the ITAA 1997 states that the substantiation rules apply to Pay As You Earn (PAYE) earners and the entities that pay them. A PAYE earner means an ***employee*** as defined by section 221A of the ITAA 1936. When the word '***employee***' is used in this Ruling it means both an ***employee*** and a PAYE earner.

Expense

Before the changes made by the *Tax Law Improvement (Substantiation) Act 1995*, the substantiation provisions defined an ***expense*** as including a loss or outgoing. This extended meaning of ***expenses*** is now carried into the substantiation rules contained in Division 900 of the ITAA 1997. When the word '***expense***' is used in this Ruling it means a loss or outgoing.

Sleep away from home

We consider the term 'travel away from the ***employee's*** ordinary residence' means for most ***employees*** that the travel involves an overnight stay, that is, the acquisition of accommodation or the occasion of an outgoing on accommodation, e.g., sleeps in a motel/hotel or, for a truck driver, sleeps in their truck. Some ***employees*** may work at night and sleep during the day, therefore, the plain English term '***sleep away from home***' is used in this Ruling.

Travel record

A ***travel record*** is a record of activities undertaken during the travel (subdivision 900-F). It is not a record of ***expenses*** incurred during the travel. A ***travel record*** can be a diary or similar document which specifies the activities as required in section 900-150. The purpose of ***travel records*** is to show which activities were undertaken in the course of producing assessable income, so that ***expenses*** or portions of those ***expense***s can be attributed to those income-earning activities.

the Act or this Act

Any reference in this Ruling to ***the Act*** or ***this Act*** refers to the *Income Tax Assessment Act 1936* and/or the *Income Tax Assessment Act 1997* as appropriate.

Ruling

Substantiation

12. Before considering the application of the substantiation provisions to a travel allowance ***expense*** or an award overtime meal allowance ***expense***, it is a pre-requisite that the ***expense*** is deductible under another provision of the ITAA 1997 (subsection 900-15(1)).

13. An ***expense*** must actually be incurred before a claim can be made. A taxpayer cannot automatically claim a deduction just because they receive an allowance. If an ***expense*** is incurred partly for work purposes and partly for private purposes, only the work-related portion is an allowable deduction. If a deduction is claimed for an expense covered by an allowance, the total allowance received must be returned as assessable income.

Substantiation exception

14. The objective of the substantiation exception provisions contained in subdivision 900-B of the ITAA 1997 is to relieve taxpayers covered by the exception from substantiation of the requirement to determine claims from detailed calculations based on records or receipts. If a claim covered by a travel allowance or award overtime meal allowance qualifies for exception from substantiation, it is not necessary to keep written evidence as required under subdivision 900-E of the ITAA 1997.

15. A taxpayer can choose not to use the exception from substantiation. Each taxpayer can decide between maintaining fewer records and possibly claiming a lower deduction or keeping written evidence and claiming a higher deduction for deductible ***expenses*** incurred.

16. If a taxpayer relies on the exception from substantiation they may still be required to show the basis for determining the amount of their claim and that the ***expense*** was actually incurred for work-related purposes. What is a reasonable basis for determining the amount of a claim which is subject to an exception from substantiation will vary according to individual circumstances and the nature of the ***expense***.

17. If necessary, it is acceptable for a reasonable estimate to be the basis for claims having regard to the taxpayer's occupation and the types of ***expenses*** that would be expected to be incurred. Paragraphs 42 to 55 in the **Explanations** section of this Ruling contain further information.

Travel allowance expense exception

18. For domestic or overseas travel allowance ***expenses*** to be considered for exception from substantiation, the relevant allowance must be paid for specific travel. The allowance must be paid to cover work-related travel ***expenses*** incurred for travel away from the ***employee's*** ordinary residence, undertaken in the course of performing duties as an ***employee*** (subsection 900-30(3) of the ITAA 1997).

19. Further, the travel allowance must be paid or payable to cover ***expenses*** for accommodation or food or drink or ***expenses*** incidental to the travel. A travel allowance which is not paid or payable to cover specific work-related travel is not considered a travel allowance for the purposes of the exception from substantiation. These exceptions do not apply to accommodation expenses for overseas travel.

Award overtime meal allowance expense exception

20. For overtime meal ***expenses*** to be considered under the exception from substantiation, the award overtime meal allowance must be paid to cover the cost of food and drink in connection with overtime worked. The overtime meal allowance must be paid or payable under a law of the Commonwealth or of a State or Territory, or an award, order, determination or industrial agreement in force under such a law (section 900-60 of the ITAA 1997).

Reasonable overtime meal allowance expense claims

21. Overtime meal allowance ***expense*** claims up to an amount of $15 per meal are considered to be reasonable for the 1997-98 income year where the overtime meal allowance is paid under an industrial instrument. If a deduction claimed is more than the reasonable amount, the whole claim must be substantiated with written evidence, not just the excess over the reasonable amount.

Reasonable domestic and overseas travel allowance expense claims

22. A domestic or overseas travel allowance ***expense*** claim is considered to be reasonable if the amount of the claim covered by the allowance received by an ***employee***, does not exceed the rate set for members of the Australian Public Service (APS). As the APS rates are updated at various times during the year, the amount that is considered reasonable is either the APS rate applicable at the time of travel or the rate given in this Ruling. Special rates apply to ***employees*** with annual salaries above $122,136 and to office holders covered by the Remuneration Tribunal (paragraph 30 below). See paragraph 31 below for amounts that apply to ***employee*** truck drivers.

Reasonable domestic travel allowance amounts

Daily travel allowance expense claims

23. A claim for travel ***expense***s by an ***employee*** in receipt of a daily travel allowance (i.e., where an ***employee*** sleeps away from home) is considered reasonable if it does not exceed the rates for the 1997-98 income year of daily travel allowances set for members of the APS. If a deduction claimed is more than the reasonable amount, the whole claim must be substantiated with written evidence, not just the excess over the reasonable amount.

24. Subsection 900-50(2) requires that in determining what is reasonable, the Commissioner must consider what it would be

reasonable for the ***employee*** to incur for the travel. In determining the reasonable amount to claim for meals, reference should be made to the period of the travel. That is, what meals (e.g., for breakfast, lunch and dinner) would it be reasonable for the ***employee*** to incur from the commencement to the end of that travel period given the individual employment circumstances of that ***employee***.

Reasonable daily travel allowance amounts

25. APS daily travel allowances are payable according to salary levels and are as follows for the 1997-98 income year (as at 1 May 1997):

(i) Employee's annual salary range of $68,228 to $122,136

Place	**Accomm.** $	**Food and drink** $ Bfast Lunch Dinner 14.00 19.00 28.35	**Incidentals** $	**Total** $
Adelaide	100	61.35	17.00	178.35
Brisbane	137	61.35	17.00	215.35
Canberra	97	61.35	17.00	175.35
Darwin	127	61.35	17.00	205.35
Hobart	93	61.35	17.00	171.35
Melbourne	136	61.35	17.00	214.35
Perth	131	61.35	17.00	209.35
Sydney	151	61.35	17.00	229.35
High cost country centres	see note (a) below	61.35	17.00	see note (a) below
Tier 2 country centres (see note (b) below)	78	Bfast Lunch Dinner 11.15 12.10 25.40 48.65	17.00	143.65
Other country centres	62	48.65	17.00	127.65

(ii) **Employee's annual salary is below $68,228**

Place	Accomm. $	Food and drink $ Bfast Lunch Dinner 12.90 13.75 25.00	Incidentals $	Total $
Adelaide	75	51.65	11.95	138.60
Brisbane	103	51.65	11.95	166.60
Canberra	73	51.65	11.95	136.60
Darwin	95	51.65	11.95	158.60
Hobart	70	51.65	11.95	133.60
Melbourne	102	51.65	11.95	165.60
Perth	98	51.65	11.95	161.60
Sydney	113	51.65	11.95	176.60
High cost country centres	see note (a) below	51.65	11.95	see note (a) below
Tier 2 country centres (see note (b) below)	65	Bfast Lunch Dinner 9.90 12.10 22.50 44.50	11.95	121.45
Other country centres	52	44.50	11.95	108.45

Notes:

(a) Accommodation ***expenses*** for high cost country centres are listed in paragraph 26 of this Ruling.

(b) Tier 2 country centres are listed in paragraph 27 of this Ruling.

26. High cost country centres - accommodation ***expenses***:

Country centre	$	**Country centre**	$
Broome	104.50	Newman	102.00
Cairns	74.50	Nhulunbuy	126.00
Christmas Island	232.00	Norfolk Island	91.00
Dampier	75.00	Paraburdoo	72.00
Exmouth	94.00	Pt Headland	94.50
Halls Creek	71.50	Thursday Island	130.00
Jabiru	140.00	Tom Price	85.50
Karratha	99.00	Weipa	90.00
Kununurra	93.00	Wilpena	103.00
		Yulara	238.00

27. Tier 2 country centres:

Country centre	**Country centre**
Bathurst	Katherine
Devonport	Newcastle
Kalgoorlie	Wollongong

Part-day travel allowance amounts

28. APS ***employees*** receive an allowance for travel which necessitates their being absent from their normal workplace and away from their region, on official business, for not less than 10 hours, but which does not require an overnight absence.

29. The APS part-day travel allowance is not paid for travel away from the taxpayer's ordinary residence, i.e., the travel does not involve sleeping away from home. This allowance is, therefore, not a travel allowance for the purposes of the exception from substantiation in section 900-50 of the ITAA 1997. Part-day travel allowances received by members of the APS and similar allowances received by other taxpayers should be returned as assessable income. Any claim for work-related ***expenses*** incurred will be subject to the normal substantiation requirements.

Employees with annual salaries above $122,136 or office holders covered by the Remuneration Tribunal

30. Daily domestic travel allowance ***expense*** claims made by office holders covered by the Remuneration Tribunal or by ***employees*** with annual salaries above $122,136 are considered to be reasonable if they do not exceed the rate of allowances set by the Remuneration Tribunal (see also paragraphs 63 to 65 below). As a guide, the following is an example of the rate of allowance payable within the representative salary ranges for the 1997-98 income year:

salary range	**overnight** capital city - other
$122,136 - $229,799	$320 $165

Reasonable travel allowance expense claims for employee truck drivers who receive a travel allowance

31. Amounts claimed up to the food and drink component **only** of the APS daily travel allowance payable for 'other country centres' are considered to be reasonable for meal ***expenses*** of ***employee*** truck drivers who have received a travel allowance and who are required to ***sleep away from home***. For the 1997-98 income year, the relevant amounts are:

salary range	**food and drink**
up to $68,228	Bfast Lunch Dinner 9.90 12.10 22.50 $44.50 per day
above $68,228	Bfast Lunch Dinner 11.15 12.10 25.40 $48.65 per day

(for further information on truck drivers see the **Explanations** section at paragraphs 66 to 74 and Taxation Ruling TR 95/18).

Reasonable overseas travel allowance expense claims

32. The exception from substantiation in relation to claims for work-related ***expenses*** covered by an overseas travel allowance, applies only to ***expenses*** for food or drink or incidentals, not accommodation. Where an overseas travel allowance is received, the amount claimed for work-related ***expenses*** incurred is considered

reasonable if it does not exceed the relevant food or drink or incidentals component rates for overseas travel allowance paid to members of the APS and public office holders for short term travel (see paragraphs 75 to 80 below). If a deduction claimed is more than the reasonable amount, the whole claim must be substantiated, not just the excess over the reasonable amount.

33. The APS overseas rates identify the meals component and the incidentals component separately and are shown in Schedule 1 of this Ruling. The rates of overseas travel allowances payable as at 17 April 1997 are set out in Schedule 1 according to the salary ranges of the following three levels of ***employees***:

Column 1 - Applicable to Secretaries of Departments and to ***employees*** whose salary exceeds $122,136 per annum;

Column 2 - Applicable to Senior Executive Service officers and to ***employees*** whose salary is in the range $68,228 per annum to $122,136 per annum;

Column 3 - Applicable to other officers and to ***employees*** whose salary is less than $68,228 per annum.

34. If an ***employee*** travels to a location for which the rate of overseas travel allowance paid to members of the APS and public office holders does not contain a component for food and drink (meals), a reasonable amount for meals may be added to the incidentals component payable to that ***employee***.

35. For the purposes of this Ruling, the amount for meals that may be added to the incidentals component of an overseas travel allowance rate and be considered a reasonable claim for meals, is the relevant amount of the meals component of the travel allowance paid to members of the APS and public office holders, depending on their salary and status, for travel within Australia. The current meals components of the domestic travel allowances paid to these ***employees*** are as follows:

- Secretaries of Departments - $63 per day (salary in excess of $122,136 per annum);
- Senior Executive Service officers - $61.35 per day (salary in range $68,228 to $122,136 per annum);
- Other officers - $51.65 per day (salary less than $68,228 per annum).

36. The requirement to add a reasonable meal component to the rate of overseas travel allowance will only apply if the ***employee*** travels to 'other countries' (i.e., a location not specifically described in Schedule 1 or 2). Examples of calculating the reasonable daily overseas meals

and incidentals component are in the **Examples** section at paragraphs 81 and 82 below.

Explanations

Claiming a deduction

37. Where there is an exception from substantiation, it remains a requirement of the law that the relevant expenditure covered by the award overtime meal allowance or travel allowance qualifies as a deduction under another provision of ***this Act*** (subsection 900-15(1) of the ITAA 1997). That is, an award overtime meal allowance or travel allowance ***expense*** must satisfy the requirements of Division 8 of the ITAA 1997 before a claim for a deduction can be made.

38. In the case of a domestic or overseas travel allowance, this can generally be satisfied by reference to the employer's arrangements for payment of allowances. The circumstances under which the employer pays the allowance should be considered, e.g., is the allowance paid only in circumstances involving deductible travel? If the allowance is paid in circumstances involving deductible and non-deductible travel, appropriate adjustments should be made.

39. The receipt of a travel allowance or an award overtime meal allowance does not automatically entitle an ***employee*** to a deduction, nor does the amount of an allowance received determine if the claim is reasonable. Only the actual amount incurred on work-related travel ***expenses*** or award overtime meal allowance ***expenses*** can be claimed as a deduction. If a deduction is claimed, the total allowance received must be returned as assessable income.

The requirement to substantiate *expenses*

40. Under subdivision 900-B of the ITAA 1997, a deduction is not allowable for a work ***expense***, including a meal allowance ***expense*** or travel allowance ***expense***, **unless** the ***expense*** qualifies as a deduction under a provision of ***this Act*** and written evidence of the ***expense*** has been obtained and retained by the ***employee*** taxpayer.

41. Broadly speaking, written evidence is a receipt, invoice or similar document that sets out the particulars outlined in subdivision 900-E of the ITAA 1997. Where overseas or domestic travel involves being away for 6 or more nights in a row, a ***travel record*** must also be kept in accordance with subdivision 900-F. The Commissioner considers that a travel diary is an appropriate ***travel record*** for this purpose.

Substantiation exception

42. There are exceptions where written evidence or a ***travel record*** is not required. These exceptions apply to claims for expenses covered by a travel allowance or by an award overtime meal allowance and which are considered by the Commissioner to be reasonable. The travel allowance and award overtime meal allowance must satisfy the definitions in the substantiation provisions. These exceptions do not apply to accommodation ***expenses*** for overseas travel. ***Travel records*** must be kept for overseas travel where the travel involves being away for 6 or more nights in a row, even if an overseas travel allowance is paid (see paragraphs 75 and 76; also see paragraph 77 below re international flight crews).

43. If the travel allowance ***expense*** or award overtime meal allowance ***expense*** claimed qualifies for exception from substantiation, it is not necessary to keep written evidence as required under subdivision 900-E. The objective is to relieve taxpayers, who are covered by the exception from substantiation, of the requirement to determine claims from detailed calculations based on records or receipts.

44. However, a taxpayer may still be required to show the basis for determining the amount of their claim and that the ***expense*** was actually incurred for work-related purposes. What is a reasonable basis for determining the amount of a claim which is subject to an exception from substantiation, varies according to individual circumstances and the nature of the ***expense***. If necessary, it is acceptable for a reasonable estimate to be the basis for claims having regard to the taxpayer's occupation and the types of ***expenses*** that would be expected to be incurred.

45. If a taxpayer is covered by the exception from substantiation they are not required to use the exception. Each taxpayer can decide between maintaining fewer records and possibly claiming a lower deduction or keeping written evidence and possibly claiming a higher deduction for deductible ***expenses*** incurred.

46. The following table is a summary of the substantiation requirements for claims for work-related travel allowance expenses where the taxpayer is required to sleep away from home when travelling on work.

	Domestic Travel		**Overseas Travel**	
Travel allowance received and :	**Written Evidence**	**Travel Diary**	**Written Evidence**	**Travel Diary**

the amount claimed does not exceed the reasonable allowance amount				
- travel less than 6 nights in a row	No	No	No*	No
- travel 6 or more nights in a row	No	No	No*	Yes**
the amount claimed exceeds the reasonable allowance amount				
- travel less than 6 nights in a row	Yes for the whole claim	No	Yes	No
- travel 6 or more nights in a row	Yes for the whole claim	Yes	Yes	Yes**

* Regardless of the length of the trip written evidence is required for overseas accommodation expenses - but not for food, drink and incidentals (see paragraph 75).

** Members of international air crew do not need to keep a travel diary (travel record) if they limit their claim to the amount of the allowance received (see paragraph 77).

Exception for travel allowance expenses

47. For domestic or overseas travel allowance ***expenses*** to be considered for exception from substantiation, the relevant allowance must be paid for specific journeys undertaken or to be undertaken for work-related travel. The allowance must be paid to cover work-related travel ***expenses*** incurred or to be incurred for travel away from the ***employee's*** ordinary residence, undertaken in the course of performing duties as an ***employee*** (subsection 900-30(3) of the ITAA 1997). The Commissioner takes the view that the term 'travel away from the ***employee's*** ordinary residence' means that the ***employee*** must sleep away from his/her home.

48. Further, the allowance must be paid to cover the cost of accommodation (domestic travel only) or food or drink or ***expenses*** incidental to the travel. A travel allowance which is not paid to cover relevant ***expenses*** for specific journeys undertaken for work-related

travel is not a travel allowance for the purposes of the exception from substantiation.

49. Examples of ***expenses*** relating to allowances that would not qualify for the exception from substantiation are where a set travel allowance amount of, say, $2,000 a year is paid, regardless of how often or even whether travel is actually undertaken; or a travel allowance is paid at a certain rate per hour for hours worked even if deductible work-related travel is not undertaken. These payments do not satisfy subsection 900-30(3) of the ITAA 1997 as they are not travel allowances paid to cover deductible ***expenses*** for specific journeys or for the actual travel undertaken in the course of performing duties as an ***employee***.

50. Further, for the substantiation exception to apply, the allowance must be a *bona fide* travel allowance. That is, the amount paid must be an amount that could reasonably be expected to cover accommodation, or meals or ***expenses*** incidental to the travel. A token amount of allowance, e.g., $5 a day to cover meals when travelling for work, would not be considered a payment that was expected to cover the purchase of three meals when travelling for work and would not be considered a travel allowance for the purposes of the exception from substantiation. What is a *bona fide* amount to cover accommodation or meals or ***expenses*** incidental to the travel is determined in accordance with the facts of each individual case, including the arrangements for payment of the allowance.

51. Subsection 900-50(2) of the ITAA 1997 requires that in determining what is reasonable, the Commissioner must consider what it would be reasonable to incur for the travel. In determining the reasonable amount to claim for meals, reference should be made to the period of the travel. That is, what meals (e.g., breakfast, lunch, dinner) would it be reasonable to incur from the time that travel commences to the end of that travel period given the individual employment circumstances of that taxpayer.

52. **Example:** Janet travels from her normal work place in Sydney to attend a meeting in Canberra. She leaves Sydney at 5.00 pm on Monday and stays 1 night in Canberra, returning to Sydney at 4.30 pm on the Tuesday. It would be reasonable to expect Janet to incur the following meal expenses while travelling for work. Monday - dinner, Tuesday - breakfast and lunch.

53. **Example:** Phil is a truck driver who is based in Brisbane. He regularly drives his truck from Brisbane to Maryborough. After unloading the truck he sleeps in the cabin for 5 or 6 hours before returning home. If Phil left Brisbane at 3.00 pm and returned home at 9.00 am the next day, it would be reasonable for Phil to incur expenses on 2 meals - dinner and breakfast.

Exception for award overtime meal allowance expenses

54. For overtime meal ***expenses*** to be considered under the exception from substantiation, the award overtime meal allowance must be paid to cover food and drink in connection with overtime worked. The overtime meal allowance must be paid or payable under a law of the Commonwealth or of a State or Territory, or an award, order, determination or industrial agreement in force under such a law (section 900-60 of the ITAA 1997).

55. The following table is a summary of the substantiation requirements for claims for award overtime meal allowance expenses.

	Deduction allowable	**Written evidence**
Where an award overtime meal allowance is paid and the claim for expenses incurred does not exceed $15 per meal	Yes *	No
Where an award overtime meal allowance is paid and the claim for expenses incurred exceeds $15 per meal	Yes *	Yes for whole claim
where non award allowance or no allowance paid	No deduction allowed	Not applicable

* Deduction allowable provided the amount of expense claimed was actually incurred to buy food and drink in connection with overtime worked.

Reasonable allowance amount

56. In setting the reasonable allowance amounts, the Commissioner adopts the rates set for APS travel which take into account the costs of food, drink and accommodation in a range of regions and establishments, as well as salary levels. The Commissioner also considers special occupational groups. That is, the rates are set so as to compensate fairly an ***employee*** for the average cost of a meal or accommodation and expenses incidental to the travel, on the basis that when the ***expense*** is incurred, the ***employee*** would be neither out of pocket nor able to retain appreciable amounts of unspent allowance.

57. Against that background, where a work-related travel allowance is received and the claim for work-related travel ***expenses*** which are covered by the allowance does not exceed rates of travel allowances set for members of the APS, the travel ***expenses*** claimed are treated as reasonable (see paragraphs 22 to 27 and 30 to 36 above).

58. In concluding that such travel allowance ***expense*** claims are reasonable, recognition is given to the fact that APS travel allowances are only paid where an application by the ***employee*** for travel is approved and deductible work-related travel is undertaken or will be undertaken. These conditions for payment of the allowance satisfy the requirements of the definitions of 'travel allowance ***expense***' and 'travel allowance' in subsections 900-30(2) and (3) of the ITAA 1997.

59. Further, recognition is given to the fact that APS travel allowance rates are based on an analysis of data obtained from annual surveys of accommodation and meal costs in capital cities and other regional centres. The resultant allowance rates reflect the average costs of food, drink and accommodation in each centre, excluding costs of sub-standard establishments on the one hand, and costs of specific high cost (usually remote) areas on the other.

60. Similarly, to determine the overtime meal allowance amount, surveys are conducted in a range of areas and establishments to ascertain the costs of food and drink. These surveys take into account various varieties of food and drink from different establishments and regions where it would be reasonable to purchase food and drink during a meal break while working overtime.

61. Any variation to a reasonable amount set out in this Ruling would be considered only in unique or unusual circumstances where there are strong grounds for departure from that reasonable amount. Some unique circumstances may be when a taxpayer travels for work to an area where there has been a natural disaster or where, at the time of the travel, a significant event such as the Olympic Games or World Expo is being held. In these circumstances, there may be grounds for departure from the Commissioner's published reasonable amounts for those journeys.

62. The fact that a travel allowance or award overtime meal allowance amount has been approved by the Industrial Relations Commission or indexed in accordance with the CPI movement would not be considered sufficient basis for an application to vary the reasonable amounts set out in this Ruling.

Employees with annual salaries above $122,136 or office holders covered by the Remuneration Tribunal

63. Daily domestic travel allowance ***expense*** claims made by office holders covered by the Remuneration Tribunal or by ***employees*** with salary ranges above $122,136 are considered reasonable if they do not exceed the rate of allowances set by the Remuneration Tribunal (see paragraph 30 above).

64. The Tribunal inquires into the allowances to be paid to Ministers, other Members of Parliament, Officers of the Parliament, holders of Office of Justice, judges of a Federal Court and certain public office holders such as Secretaries of Departments. The Inquiry receives submissions from interested parties, examines relevant salary movements and takes account of price movements relevant to the kinds of expenditures for which the allowances are paid.

65. The Tribunal rate covers accommodation, meals and incidental ***expenses*** incurred when travelling within Australia. Where accommodation is provided, the Commissioner accepts as reasonable the amount for meals and incidentals for relevant office holders as determined by the Tribunal. If the amount for meals and incidentals is not specified, the Commissioner accepts the amount shown for meals and incidentals at paragraph 25(i) of this Ruling for salaries of $68,228 and above and paragraph 25(ii) for salaries below $68,228. Overseas travel is covered by the APS rates according to salary level or equivalent classification for relevant office holders covered by the Tribunal, as shown at Schedules 1 and 2 below.

Employee truck drivers who receive a travel allowance

66. An ***employee*** truck driver who, in the course of earning his or her income, is required to ***sleep away from home***, is considered to be travelling for work and may incur meal ***expenses*** as part of a work-related travel ***expense***. Truck drivers generally do not incur accommodation ***expenses*** when travelling for work as they sleep in their truck. Accommodation ***expenses*** incurred as part of work-related travel must be substantiated with written evidence as described in subdivision 900-E of the ITAA 1997. Paragraph 31 above sets out the reasonable amounts for food and drink ***expenses*** incurred by ***employee*** truck drivers as part of a travel allowance ***expense***.

67. Subsection 900-50(2) of the ITAA 1997 requires that in determining what is reasonable, the Commissioner must consider what it would be reasonable to incur for the travel. In determining the reasonable amount to claim for meals reference should be made to the period of the travel. That is, what meals (e.g., breakfast, lunch, dinner) would it be reasonable to incur from the commencement to the

end of that travel period, given the individual employment circumstances of that taxpayer.

68. If an ***employee*** truck driver, who receives a travel allowance and incurs work-related meal ***expenses***, claims as a deduction an amount greater than the amount considered to be reasonable, the whole claim, not just the excess over the reasonable amount, must be substantiated by written evidence. ***Travel records*** would also need to be kept for work-related travel of 6 or more nights in a row. Taxation Ruling TR 95/18 contains detailed information on the written evidence and ***travel records*** required to substantiate travel ***expenses***, including meal ***expenses***, for ***employee*** truck drivers.

69. The receipt of a travel allowance does not automatically entitle the ***employee*** truck driver to a deduction for travel ***expenses***, nor does the amount of a travel allowance received determine if the claim is reasonable. Only the actual amount incurred on work-related travel ***expenses*** can be claimed as a deduction.

Employee truck drivers who do not receive a travel allowance

70. Claims for work-related travel ***expenses*** by ***employee*** truck drivers who are required to ***sleep away from home*** and who do not receive a travel allowance, must be substantiated. Written evidence is required to substantiate accommodation, meal and other work-related travel ***expenses***. ***Travel records*** must be kept for work-related travel of 6 or more nights in a row. Taxation Ruling TR 95/18 contains detailed information on the written evidence and ***travel records*** required to substantiate travel ***expense***s for ***employee*** truck drivers.

Truck drivers who are owner-drivers

71. Subdivision 900-D of the ITAA 1997 refers to the substantiation of business travel ***expenses*** and requires that ***travel records*** and written evidence be kept in accordance with subdivision 900-E and subdivision 900-F. ***Travel records*** (e.g., a travel diary or similar record of activities undertaken during the travel) must be kept for travel of 6 or more nights in a row.

72. An owner-driver who, in the course of earning his or her income, is required to ***sleep away from home***, is considered to be travelling on business and may incur meal ***expenses*** as part of a travel ***expense***. As owner-drivers do not receive a travel allowance, ***travel records*** and written evidence are required to substantiate accommodation, meal and other travel ***expenses***.

73. In most cases a receipt can be obtained for the cost of a meal, for example where it is purchased from a roadhouse with dining or

takeaway facilities. It is considered that it is reasonable for a truck driver to obtain receipts for meal ***expenses*** incurred in roadhouses or similar food outlets (e.g., fast food chains or diners).

74. It may not be reasonable for a truck driver to obtain receipts for some food and drink purchases from vending machines or outlets such as roadside caravans that do not normally provide receipts. These ***expenses*** are considered 'otherwise too hard to substantiate' (section 900-130) and must be supported by a diary or similar record containing details in accordance with subsection 900-125(3).

Reasonable overseas travel allowance *expense* claims

75. For overseas travel covered by an allowance, reasonable amounts have been determined for food or drink or incidental ***expenses*** only. Under section 900-55 of the ITAA 1997, taxpayers must still obtain written evidence for accommodation ***expenses***. A ***travel record*** must also be kept if the overseas travel involves being away from the taxpayer's ordinary residence for 6 or more nights in a row.

76. A ***travel record*** is a record of activities undertaken during the travel (subdivision 900-F of the ITAA 1997). It is not a record of ***expenses*** incurred during the travel. The purpose of a ***travel record*** is to show which activities were undertaken in the course of producing assessable income, so that ***expenses*** or portions of those ***expenses*** can be attributed to those income-earning activities.

77. Under section 900-65 of the ITAA 1997 crew members of international flights need not keep ***travel records*** (i.e., a record of activities undertaken during the travel). The exception is from keeping ***travel records*** only. It is not an exception from keeping written evidence for travel ***expenses*** if required. The exception from keeping ***travel records*** applies if:

(i) the allowance covers travel by the taxpayer as a crew member of an aircraft; and

(ii) the travel is principally outside Australia; and

(ii) the total of the losses or outgoings claimed for the travel that are covered by the allowance does not exceed the allowance received.

78. The relevant APS rates for overseas travel are detailed in the APS *'Personnel Management Manual, Volume 9, Schedule 2/C/A'*. (This schedule is available on disc and is updated on a fortnightly basis. It is available on an annual subscription basis (ask for 'PMM Vol 9' from the Australian Government Publishing Service, GPO Box 84, CANBERRA, ACT 2601, phone toll free 132 447 or (06) 295

4411.) Schedule 2/C/A comprises parts A, B and C, which deal with overseas travel allowances paid to Secretaries of Departments, Senior Executive Service officers and other officers respectively (see also paragraphs 32 to 36 and Schedules 1 and 2 of this Ruling).

79. If an ***employee***, who receives an overseas travel allowance and incurs work-related travel ***expenses***, claims a deduction in excess of the reasonable meal and incidentals amount, the whole claim must be substantiated, not just the excess over the reasonable amount. Written evidence must be obtained for overseas accommodation ***expenses*** regardless of whether an overseas travel allowance is received.

80. Whilst the rates of overseas allowances payable to members of the APS and public office holders are considered reasonable for overseas travel ***expense*** claims and cover most cases, there may be limited cases where a higher amount of allowance can be accepted as reasonable, e.g., special rates set by an independent annual review by the Remuneration Tribunal (see paragraph 61).

Examples

Calculation of reasonable daily overseas travel allowance amounts

Allowance containing a meals component

81. An ***employee*** travels to Italy on business for two weeks and is paid a travel allowance of $300 per day ($100 for meals and incidentals and $200 for accommodation). The ***employee's*** annual salary is $69,000 and, at the time of travel, the exchange rate is 1342 lira to one Australian dollar ($A1). The reasonable daily overseas travel allowance ***expense*** claim is calculated as follows:

(1) At a salary of $69,000 per annum ('pa') the daily meals and incidentals allowance payable for Italy is 161,581 lira (Schedule 1);

(2) Converting the lira allowance to Australian dollars at the exchange rate prevailing at the time of travel, provides the reasonable daily overseas travel allowance claim for meals and incidental ***expenses***:

$$\frac{161581}{1342} = \$A120.40$$

The ***employee*** claims a deduction for meals and incidentals ***expenses*** actually incurred of $105 per day. As the ***employee*** is claiming a deduction which is less than the reasonable amount of $120.40 per day, the ***employee*** does not need to keep written evidence to substantiate expenditure on meals and incidental ***expenses***. The ***employee*** is required, however, to maintain a ***travel record*** and to

keep receipts or other documentary evidence to substantiate accommodation ***expenses***.

Allowances without a meals component

82. An ***employee*** travels overseas on business for four days and is paid a travel allowance of $300 per day for meals, incidentals and accommodation. The ***employee's*** annual salary is $33,000. The ***employee*** travels to a country that is not listed on the schedule of APS rates. The reasonable daily overseas travel allowance ***expense*** claim is calculated as follows:

(1) At a salary of $33,000 pa the incidentals allowance payable for 'other countries' as per Schedule 1 is $30.00 Australian (there is no meals component);

(2) Add to the incidentals component of $30.00 the relevant meals component amount (described at paragraph 35), i.e., $51.65;

(3) The resulting total of $81.65 Australian is the reasonable daily overseas travel allowance ***expense*** claim for meals and incidentals for 'other countries' at the time of travel.

As the travel allowance paid to the ***employee*** does not specify the components of the allowance, the ***employee*** is entitled to claim up to $A81.65 per day for ***expenses*** incurred on meals (i.e., food and drink) and incidentals without substantiation. Written evidence is required to substantiate any accommodation costs claimed.

SCHEDULE 1

REASONABLE OVERSEAS TRAVEL ALLOWANCE AMOUNTS

Meal and incidental allowances

The amounts listed for all countries and cities shown in the following pages of this Schedule show separate amounts for both meals and incidentals. If a country or city does not appear in this Schedule, an incidentals only component is shown at the end of the Schedule as 'other countries'. A meals component can be added to the incidentals component as shown in the example at paragraph 82 above.

Column 1 = Applicable to Secretaries of Departments and to ***employees*** whose salary exceeds $122,136 per annum.

Column 2 = Applicable to Senior Executive Service officers and to ***employees*** whose salary is in the range $68,228 to $122,136 per annum.

Column 3 = Applicable to other officers and to ***employees*** whose salary is less than $68,228 per annum.

Notes: as in the following pages in Schedule 1:

(a) The cost of accommodation at this locality includes breakfast. The amount specified for meals is for lunch and dinner only.

(b) See Schedule 2 for Rates of allowance to be applied outside listed cities of the United States of America.

(c) The meal rates do not include tax. If officers are required to pay tax on their meals this may be reimbursed.

COUNTRY / CITY	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
ALBANIA (note a)	57.20	46.20	43.00	34.70	39.10	31.50	USD
ALGERIA	638.00	254.00	480.00	191.00	436.00	174.00	DZD
ARGENTINA	120.80	58.10	90.80	43.70	82.50	39.70	USD
AUSTRIA	1172.00	666.00	881.00	501.00	801.00	455.00	ATS
BAHRAIN	28.20	13.40	21.20	10.10	19.30	9.20	BHD
BANGLADESH	2717.00	2054.00	2043.00	1544.00	1857.00	1404.00	BDT
BARBADOS	188.30	109.30	141.60	82.20	128.70	74.70	BBD
BELGIUM	3528.00	1709.00	2653.00	1285.00	2412.00	1168.00	BEF
BELGRADE	42.20	41.50	31.70	31.20	28.80	28.40	USD
BOLIVIA (note a)	20.70	31.00	15.60	23.30	14.20	21.20	USD
BRAZIL (Rio de Janeiro and Sao Paulo) (note a)	70.10	39.00	52.70	29.00	47.90	26.40	USD
BRAZIL (elsewhere) (note a)	68.90	50.70	51.80	38.10	47.10	34.60	USD
BRUNEI	122.60	64.80	92.20	48.70	83.80	44.30	DND
BULGARIA (note a)	64.40	45.20	48.40	34.00	44.00	30.90	USD
CAMBODIA (note a)	48.40	38.80	36.40	29.20	33.10	26.50	USD

COUNTRY / CITY	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
CANADA	80.90	54.40	60.80	40.90	55.30	37.20	CAD
CHILE	105.50	61.00	79.30	45.90	72.10	41.70	USD
CHINA, Peoples Republic of - Shanghai	842.00	305.00	633.00	229.00	575.00	208.00	CNY
CHINA, Peoples Republic of other mainland locality	737.00	269.00	554.00	202.00	504.00	184.00	CNY
CHINA, Peoples Republic of- elsewhere	2762.00	1105.00	2077.00	831.00	1888.00	755.00	TWD
COLOMBIA	75.40	41.20	56.70	31.00	51.50	28.20	USD
COOK ISLANDS	91.80	55.70	69.00	41.90	62.70	38.10	NZD
CYPRUS	44.30	23.10	33.30	17.40	30.30	15.80	CYP
CZECH Republic	2075.00	1081.00	1560.00	813.00	1418.00	739.00	CSK
DENMARK	695.30	315.60	522.80	237.30	475.30	215.70	DKK
ECUADOR	68.40	41.00	51.40	30.80	46.70	28.00	USD
EGYPT	214.40	120.10	161.20	90.30	146.50	82.10	EGP
ESTONIA (note a)	398.00	322.00	299.00	242.00	272.00	220.00	EEK
ETHIOPIA	277.40	225.60	208.60	169.60	189.60	154.20	ETB

COUNTRY / CITY	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
FIJI	84.60	41.90	63.60	31.50	57.80	28.60	FJD
FINLAND	532.10	321.70	400.10	241.90	363.70	219.90	FIM
FRANCE	693.50	374.70	521.40	281.70	474.00	256.10	FRF
FRENCH POLYNESIA	9783.00	6744.00	7356.00	5071.00	6687.00	4610.00	XPF
GERMANY (note a)	97.80	90.80	73.50	68.30	66.80	62.10	DEM
GHANA	41.90	42.80	31.50	32.20	28.60	29.30	USD
GREECE	31238.00	11816.00	23487.00	8884.00	21352.00	8076.00	GRD
HONG KONG	777.00	677.00	584.00	509.00	531.00	463.00	HKD
HUNGARY (note a)	11821.00	5231.00	8888.00	3933.00	8080.00	3575.00	HUF
ICELAND	7988.00	3127.002	6006.00	2351.00	5460.00	2137.00	ISK
INDIA (New Delhi)	1905.00	1024.00	1432.00	770.00	1302.00	700.00	INR
INDIA (elsewhere)	2308.00	1146.00	1735.00	862.00	1577.00	784.00	INR
INDONESIA (Galang)	83.80	41.10	63.00	30.90	57.30	28.10	SGD
INDONESIA (Jakarta)	189415.00	165669.00	142417.00	124563.00	129470.00	113239.00	IDR
INDONESIA (elsewhere)	122276.00	71700.00	91937.00	53910.00	83579.00	49009.00	IDR
IRAN	62643.00	26966.00	47100.00	20275.00	42818.00	18432.00	IRR
IRAQ	28.00	19.00	21.00	14.00	19.00	13.00	IQD

COUNTRY / CITY	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
IRELAND	58.90	31.00	44.30	23.30	40.30	21.20	IEP
ISRAEL	105.10	53.20	79.00	40.00	71.80	36.40	USD
ITALY	136546.00	78357.00	102666.00	58915.00	93333.00	53559.00	ITL
JAMAICA	59.70	45.90	44.90	34.50	40.80	31.40	USD
JAPAN	15431.00	7020.00	11602.00	5278.00	10547.00	4798.00	JPY
JORDAN	43.40	23.80	32.60	17.90	29.60	16.30	JOD
KAZAKSTAN	109.50	56.70	82.30	42.60	74.80	38.70	USD
KENYA	2673.00	1693.00	2010.00	1273.00	1827.00	1157.00	KES
KIRIBATI	42.00	16.90	31.60	12.70	28.70	11.50	AUD
KOREA, Republic of	106272.00	41634.00	79904.00	31304.00	72640.00	28458.00	KRW
KUWAIT	21.30	20.50	16.00	15.40	14.50	14.00	KWD
LAOS (Vientiane) (note a)	41.20	33.10	31.00	24.90	28.20	22.60	USD
LAOS (elsewhere)	29.30	15.70	22.00	11.80	20.00	10.70	USD
LATVIA (note a)	60.40	18.90	45.40	14.20	41.30	12.90	USD
LEBANON	70.10	38.00	52.70	28.60	47.90	26.00	USD
LESOTHO	163.30	55.20	122.80	41.50	111.60	37.70	ZAR
LUXEMBOURG	3571.00	2016.00	2685.00	1516.00	2441.00	1378.00	LUF

COUNTRY / CITY	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
MACEDONIA, The Former Yugoslav Republic of	1438.00	1036.00	1081.00	779.00	983.00	708.00	DEN
MALAYSIA (Kuala Lumpur)	175.00	118.40	131.60	89.00	119.60	80.90	MYR
MALAYSIA (elsewhere)	164.00	90.00	123.30	67.70	112.10	61.50	MYR
MALTA	23.50	10.20	17.70	7.70	16.10	7.00	MTL
MARSHALL ISLANDS	53.10	30.50	39.90	22.90	36.30	20.80	USD
MAURITIUS (note a)	1253.00	827.00	942.00	622.00	856.00	565.00	MUR
MEXICO	67.70	36.80	50.90	27.70	46.30	25.20	USD
MICRONESIA	47.70	25.80	35.90	19.40	32.60	17.60	USD
MICRONESIA -Saipan	91.80	53.70	69.00	40.40	62.70	36.70	USD
MOZAMBIQUE	46.60	30.70	35.00	23.10	31.80	21.00	USD
MYANMAR	54.10	32.20	40.70	24.20	37.00	22.00	USD
NAMIBIA	170.10	61.60	127.90	46.30	116.30	42.10	ZAR
NAURU	52.10	51.20	39.20	38.50	35.60	35.00	AUD
NEPAL	2006.00	988.00	1508.00	743.00	1371.00	675.00	NPR
NETHERLANDS	174.90	91.00	131.50	68.40	119.50	62.20	NLG
NEW CALEDONIA	7179.00	6331.00	5398.00	4760.00	4907.00	4327.00	XPF

COUNTRY / CITY	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
NEW ZEALAND	116.80	43.90	87.80	33.00	79.80	30.00	NZD
NIGERIA	1181.00	991.00	888.00	745.00	807.00	677.00	NGN
NORWAY (note a)	564.70	396.60	424.60	298.20	386.00	271.10	NOK
OMAN	37.10	20.90	27.90	15.70	25.40	14.30	OMR
PAKISTAN	1233.00	996.00	927.00	749.00	843.00	681.00	PKR
PALAU	84.30	48.40	63.40	36.40	57.60	33.10	USD
PAPUA NEW GUINEA	87.10	45.10	65.50	33.90	59.50	30.80	PGK
PARAGUAY	34.80	22.10	26.20	16.60	23.80	15.10	USD
PERU	82.90	48.70	62.30	36.60	56.60	33.30	USD
PHILIPPINES	2035.00	1041.00	1530.00	783.00	1391.00	712.00	PHP
POLAND (note a)	43.90	35.10	33.00	26.40	30.00	24.00	USD
PORTUGAL	8069.00	7738.00	6067.00	5818.00	5515.00	5289.00	PTE
QATAR	307.80	162.00	231.40	121.80	210.40	110.70	QAR
ROMANIA (note a)	30.60	48.10	23.00	36.20	20.90	32.90	USD
RUSSIA (note c)	83.90	66.20	63.10	49.80	57.40	45.30	USD
SAUDI ARABIA (Riyadh)	308.40	159.70	231.90	120.10	210.80	109.20	SAR

COUNTRY / CITY	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
SAUDI ARABIA							
(elsewhere)	254.20	147.90	191.10	111.20	173.70	101.10	SAR
SINGAPORE	135.90	87.90	102.20	66.10	92.90	60.10	SGD
SOLOMON ISLANDS	155.30	54.30	116.80	40.80	106.20	37.10	SBD
SOUTH AFRICA	251.00	83.70	188.70	62.90	171.50	57.20	ZAR
SPAIN	13202.00	7577.00	9926.00	5697.00	9024.00	5179.00	ESP
SRI LANKA	2181.00	2006.00	1640.00	1508.00	1491.00	1371.00	LKR
SUDAN	10680.00	7002.00	8030.00	5265.00	7300.00	4786.00	SDD
SWAZILAND	98.20	56.40	73.80	42.40	67.10	38.50	ZAR
SWEDEN (note a)	633.00	469.00	476.00	353.00	433.00	321.00	SEK
SWITZERLAND	185.40	111.70	139.40	84.00	126.70	76.40	CHF
SYRIA	2907.00	1416.00	2186.00	1065.00	1987.00	968.00	SYP
TANZANIA	9141.00	3334.00	6873.00	2507.00	6248.00	2279.00	TZS
THAILAND	1736.00	1450.00	1305.00	1090.00	1186.00	991.00	THB
TONGA	64.60	35.20	48.60	26.50	44.20	24.10	TOP
TUNISIA	63.80	23.00	48.00	17.30	43.60	15.70	TND
TURKEY	90.00	31.10	67.70	23.40	61.50	21.30	USD

COUNTRY / CITY	COLUMN 1 Secretaries		COLUMN 2 SES		COLUMN 3 Other		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
TUVALU	59.60	21.50	44.80	16.20	40.70	14.70	AUD
UGANDA (note a)	46542.00	35333.00	34994.00	26566.00	31813.00	24151.00	UGX
UNITED ARAB EMIRATES	276.80	156.50	208.10	117.70	189.20	107.00	AED
UNITED KINGDOM	59.10	37.60	44.40	28.30	40.40	25.70	GBP
USA - Anchorage	75.50	33.60	56.80	25.30	51.60	23.00	USD
USA - Guam	92.20	58.00	69.30	43.60	63.00	39.60	USD
USA - Honolulu (note b)	101.50	48.30	76.30	36.20	69.40	33.00	USD
USA - Houston (note b)	64.50	35.90	48.50	27.00	44.10	24.50	USD
USA - Los Angeles (note b)	84.00	40.00	63.00	30.00	57.00	27.00	USD
USA - Miami (note b)	64.80	30.50	48.70	22.90	44.30	20.80	USD
USA - New York (note b)	116.80	44.80	87.80	33.70	79.80	30.60	USD
USA - St Louis (note b)	70.80	34.00	53.20	25.60	48.40	23.30	USD
USA - San Francisco (note b)	79.30	39.20	59.60	29.50	54.20	26.80	USD
USA - Stratford (note b)	68.00	35.00	51.00	26.00	46.00	24.00	USD
USA - Washington DC (note b)	101.50	41.80	76.30	31.40	69.40	28.50	USD
URUGUAY (note a)	41.50	35.20	31.20	26.50	28.40	24.10	USD
VANUATU	8771.00	5468.00	6595.00	4111.00	5995.00	3737.00	VUV

COUNTRY / CITY	COLUMN 1		COLUMN 2		COLUMN 3		CURRENCY
	Secretaries		SES		Other		
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
VENEZUELA	57.60	24.20	43.40	18.20	39.40	16.50	USD
VIETNAM (Hanoi)	62.20	45.40	46.80	34.10	42.50	31.00	USD
VIETNAM (elsewhere)	54.90	41.00	41.30	30.80	37.50	28.00	USD
WESTERN SAMOA	129.50	54.70	97.40	41.10	88.50	37.40	WST
ZAMBIA	41.00	24.00	31.00	18.00	28.00	16.00	USD
ZIMBABWE (note a)	130.00	90.00	98.00	68.00	89.00	62.00	ZWD
OTHER COUNTRIES (amounts are for incidentals only)	N/A	44.00	N/A	33.00	N/A	30.00	AUD

SCHEDULE 2

Rates of allowance to be applied outside listed cities of the United States of America

State to which employee is travelling	Apply rate of allowance as for
Alabama, Alaska, Arkansas, Delaware, District of Columbia, Georgia, Illinois, Indiana, Iowa, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Mississippi, North Carolina, Ohio, South Carolina, Tennessee, Virginia, West Virginia, Wisconsin	Washington (DC)
New York State	New York
Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, Pennsylvania, Rhode Island, Vermont.	Stratford
Missouri	St Louis
California (north of 36th Parallel), Colorado, Idaho, Kansas, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	San Francisco
California (south of 36th Parallel)	Los Angeles
Florida	Miami
Arizona, New Mexico, Oklahoma, Texas	Houston
Hawaii	Honolulu

Detailed contents list

83. The following detailed contents list refers to the paragraph references in the body of this Ruling or the page number of this Ruling when referring to a **Schedule**.

	paragraph
What this Ruling is about	**1**
Class of person/arrangement	3
Cross references of provisions	8
Date of effect	**9**
Previous Rulings	**10**
Definitions	**11**
Ruling	**12**
Substantiation	12
Substantiation exception	14
Travel allowance expense exception	*18*
Award overtime meal allowance expense exception	*20*
Reasonable overtime meal allowance expense claims	21
Reasonable domestic and overseas travel allowance expense claims	22
Reasonable domestic travel allowance amounts	23
Daily travel allowance expense claims	*23*
Reasonable daily travel allowance amounts	*25*
Part-day travel allowance amounts	*28*
Employees with annual salaries above $122,136 or office holders covered by the Remuneration Tribunal	*30*
Reasonable travel allowance expense claims for employee truck drivers who receive a travel allowance	*31*
Reasonable overseas travel allowance expense claims	32
Explanations	**37**
Claiming a deduction	37
The requirement to substantiate *expenses*	40
Substantiation exception	42
Exception for travel allowance expenses	*47*
Exception for award overtime meal allowance expenses	*54*

Reasonable allowance amount 56
Employees with annual salaries above $122,136 or office holders covered by the Remuneration Tribunal *63*
Employee truck drivers who receive a travel allowance *66*
Employee truck drivers who do not receive a travel allowance *70*
Truck drivers who are owner-drivers *71*
Reasonable overseas travel allowance *expense* claims 75
Examples **81**
Calculation of reasonable daily overseas travel allowance amounts 81
Allowance containing a meals component *81*
Allowances without a meals component *82*
SCHEDULE 1 page 24
Meal and incidental allowances page 24
SCHEDULE 2 page 34
Detailed contents list **83**

Commissioner of Taxation

25 June 1997

ISSN 1039 - 0731

ATO references
NO 97/3772-3
96/4347-8
95/8179-6
BO

Not previously released to the public in draft form

Price $3.70

FOI index detail
reference number
I 1017268

subject references
- accommodation allowances
- allowances
- award overtime and allowances
- domestic travel allowance
- exception from substantiation
- judges
- meal allowance
- meals
- members of parliament
- overseas travel allowance
- overseas travel expenses
- overtime meal allowances
- owner drivers
- parliamentarians
- reasonable allowances
- reasonable claim
- substantiation
- travel
- travel allowances
- travel diary
- travel expenses
- travel record
- truck drivers
- work-related expense

- written evidence

legislative references
- ITAA36 51(1)
- ITAA36 221A
- ITAA36 Sch 2B Div 2
- ITAA36 Sch 2B Div 4
- ITAA36 Sch 2B Div 5
- ITAA36 Sch 2B Div 6
- ITAA97 8
- ITAA97 8-1
- ITAA97 900
- ITAA97 900-12
- ITAA97 900-B
- ITAA97 900-15(1)
- ITAA97 900-30(2)
- ITAA97 900-30(3)
- ITAA97 900-50
- ITAA97 900-50(2)
- ITAA97 900-55
- ITAA97 900-60
- ITAA97 900-65
- ITAA97 900-D
- ITAA97 900-E
- ITAA97 900-125(3)
- ITAA97 900-130
- ITAA97 900-F

case references