


CR 2002/75A - Addendum - Income Tax: Travel Allowance paid to New South Wales Judges

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Addendum

Class Ruling

Income Tax: Travel Allowance paid to New South Wales Judges

This Addendum is acknowledging the frequency for which travel allowance determinations are made for New South Wales Judges and, for currency reasons, it amends Class Ruling CR 2002/75 as follows:

Add the following paragraph after paragraph 15:

15A. Furthermore, provided the NSW Tribunal continues to adopt the principles set out in paragraph 12 of this ruling in its determinations, the travel allowance amounts payable to NSW Judges in accordance with those determinations issued after 11 April 2002 are considered reasonable for the purposes of exception from substantiation under section 900-50 of the ITAA 1997.

Commissioner of Taxation

14 May 2003

ATO references

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