IT 2644 - Income Tax: Reasonable allowances for the year ended 30 June 1992

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TAXATION RULING IT 2644

This Ruling incorporates the corrections made by the errata and addendum listed below:

Erratum/Addendum	Date Issued
Erratum (no.1)	**4 July 1991**
Erratum (no.2)	**18 July 1991**
Addendum	**1 August 1991**

NO Ref.: 91/5500-7 Date of effect: Immediate

BO Ref: Date original memo issued:

EDR Ref: -

FOI INDEX DETAIL

Reference no.:	Subject refs:	Legislative refs:
I 1012756	**MEAL ALLOWANCES**	**51AE**
	OVERTIME MEAL ALLOWANCES	**82KU**
	TRAVEL ALLOWANCES	**82KZ**
	TRUCK DRIVER ALLOWANCES	**82KZA**

OTHER RULINGS ON THIS TOPIC: IT 2326, 2327, 2368, 2595, 2599, 2601

TITLE: INCOME TAX: REASONABLE ALLOWANCES FOR THE YEAR ENDED 30 JUNE 1992

NOTE: . Income 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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PREAMBLE

This Ruling, which consolidates and updates Taxation Rulings IT 2469, IT 2595, IT 2596, IT 2599 and IT 2601, outlines the amounts of certain allowances which the Commissioner will treat as reasonable within the meaning of subsections 82KZ(4) and (5) of the Income Tax Assessment Act 1936 (the Act). The Ruling updates those earlier Taxation Rulings by indicating the amounts of allowances which are considered to be reasonable allowances for substantiating relevant expenses incurred in the income year ending 30 June 1992.

2. Under sections 82KZ and 82KZA of the Act an income tax deduction is not allowable after 30 June 1986 in respect of an "eligible expense" in relation to a meal allowance or travel allowance, "employment-related expense" or a travel expense unless documentary evidence of the expense has been obtained and retained by the taxpayer. Broadly speaking, documentary evidence of an expense is a receipt, invoice or similar document that sets out particulars (as specified in section 82KU sufficient to substantiate the amount of the deduction claimed and the nature of the expense. Where expenses are incurred in respect of extended domestic travel expenses, a further condition of deduction is that a diary or similar document be kept of the business activities that took place during the course of travel (subsections 82KZ(2) and (3)).

3. Subsections 82KZ(4) and (5) of the Act provide that the substantiation requirements relating to overtime meal expenses, domestic travel expenses and overseas travel expenses do not apply where the taxpayer has received an allowance in respect of those expenses (whether or not the allowance was paid under an industrial instrument) and the Commissioner of Taxation considers the allowance to be reasonable. In those circumstances, provided the taxpayer's claim for a deduction does not exceed the amount of the allowance, the substantiation requirements in sections 82KZ and 82KZA do not have to be satisfied.

Reasonable overtime meal allowances

4. Paragraph 51AE(5)(j) of the Act provides that the cost of overtime meals incurred by an employee is tax deductible where the employee receives an overtime meal allowance under the provisions of an "industrial instrument", i.e., a law or an award, determination or industrial agreement in force under a law. However, deductibility is subject to the substantiation provisions.

5. As a general principle, an overtime meal allowance will be treated as reasonable where the rate of the allowance has been set by reference to a survey of actual costs of meals in a range of establishments where meals could be purchased and consumed during the overtime meal break. That is, the allowance should be set so as to fairly compensate an employee for the average cost of such a meal, on the basis that, when the meal is purchased, the employee would be neither out of pocket nor able to retain appreciable amounts of unspent allowance.

6. Against that background, and having regard to a range of overtime meal allowances payable under existing industrial awards, overtime meal allowances up to an amount of $15 per meal received during the financial year ending June 1992 will be treated as reasonable.

Reasonable domestic travel allowances

7. As a general principle, a travel allowance will be treated as reasonable where the rate of allowance has been set by reference to actual costs of accommodation and meals in a range of establishments in capital cities, metropolitan areas and country districts, as relevant to the case. This information is used to arrive at an average daily rate which would fairly compensate an employee for the cost of food, accommodation and incidentals, having regard to the status and salary level of that employee. In this context, fair compensation would be an amount - based on average charges in the surveyed establishments - that would enable the employee to avoid being out of pocket but make it unlikely that the allowance would, to any appreciable extent, not be expended on the costs for which it was paid.

8. Against that background, it was accepted in Taxation Ruling IT 2327 that the rates of travel allowances set for members of the Australian Public Service (APS) would be treated as reasonable. In concluding that such allowances are at acceptable levels, it was recognised that APS travel allowances 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 allowances reflect average costs of each item in each centre, excluding costs of sub-standard establishments, on the one hand and costs in specific high cost (usually remote) areas on the other.

9. Where the APS employee undertakes travel requiring an overnight stay, the travel allowances payable are as follows:

Annual Salary Range $57,679 - $96,590

Place	Accommodation $	Food & Drink $	Incidentals $	Total $
Sydney	147	59	15	221
Melbourne	115	59	15	189
Brisbane	102	59	15	176
Canberra	84	59	15	158
Adelaide	85	59	15	159
Darwin	79	59	15	153
Hobart	73	59	15	147
Perth	79	59	15	153
High Cost Country Centres	*(see notes)	59	15	*
Tier 2 Country Centres #	60	47	15	122
Other Country Centres	49	47	15	111

Annual Salary Below $57,679

Place	Accommodation $	Food & Drink $	Incidentals $	Total $
Sydney	111	50	11	172
Melbourne	86	50	11	147
Brisbane	77	50	11	138
Canberra	63	50	11	124
Adelaide	64	50	11	125
Darwin	60	50	11	121
Hobart	55	50	11	116
Perth	60	50	11	121
High Cost Country Centres	*(see notes)	50	11	*
Tier 2 Country Centres #	50	43	11	104
Other Country Centres	41	43	11	95

Notes
* Amount varies for each individual centre - refer to paragraph 11 for centres and amounts.
\# Refer to paragraph 11 for list of centres.

10. Daily travel allowances - whether paid to APS members or other public or private sector employees - that do not exceed APS daily rates by more than $5 per day according to the salary ranges shown above, may be treated as reasonable travel allowances. In this context, salary is to be taken as cash salary exclusive of allowances and non-cash fringe benefits.

11. High Cost Country Centres - Accommodation Expenses

Country Centre	$	Country Centre	$
Broome	69	Norfolk Island	92
Burnie	61	Paraburdoo	84
Dampier	70	Pt Hedland	67
Exmouth	62	Tom Price	59
Jabiru	119	Weipa	80
Kalgoorlie	58	Wickham	55
Karratha	75	Wilpena	72
Kununurra	67	Wollongong	64
Marla	56	Wyndham	65
Newman	81	Yulara	168
Nhulunbuy	123		

Tier 2 Country Centres

Country Centre	Country Centre
Albury	Katanning
Alice Springs	Katherine
Bathurst	Launceston
Bendigo	Leeton
Broken Hill	Maitland

Country Centre (cont)	Country Centre (cont)
Cairns	Mount Magnet
Carnarvon	Mudgee
Ceduna	Newcastle
Cootamundra	Orange
Derby	Port Pirie
Devonport	Queenstown
Dubbo	Sale
Geraldton	Tamworth
Gosford	Tennant Creek
Halls Creek	Wagga Wagga

Part-day travel

12. In certain circumstances APS employees may be paid an allowance in respect of travel which requires them to be absent from their headquarters on official business for not less than 10 hours but an overnight absence is not required. APS travel allowances for part-day travel are:

Annual Salary Range	Allowance
$57,679 - 96,590	$39
Below $57,679	$29

Employees with an annual salary above $96,590

13. For employees who receive an annual salary of more than $96,590, it is accepted (in line with the approach adopted in Taxation Ruling No. IT 2327) that daily travel allowances set on an independent annual review by the Remuneration Tribunal can be taken as a benchmark. The Tribunal enquires into the allowances paid to Ministers, other Members of Parliament, officers of the Parliament and public office holders such as Secretaries of Departments and takes into account price movements relevant to the kinds of expenditures for which the allowances are paid. In line with the principles laid down in paragraphs 7 and 8, daily travel allowances paid to employees that do not exceed the allowances set by the Remuneration Tribunal for equivalent salary ranges (i.e., cash salary as defined in paragraph 10) may be treated as reasonable travel allowances within the meaning of subsection 82KZ(4). The following rates may be used as a guide:

Salary Range	Overnight		Part-day
	Capital City	Other	
$96,590 - $180,733	$300	$155	$45

14. While the rates of allowances indicated at paragraphs 9 and 13 as being within reasonable limits will cover most situations, there may be particular cases where higher rates of allowance can be accepted as reasonable. For example, the Remuneration Tribunal has set higher rates than those at paragraph 13 as appropriate for certain office-holders.

Unvouched travel expenses for long distance truck drivers - Employee truck drivers

15. In the case of a daily travel allowance received by employee long distance truck drivers, an amount up to the food and drink component of the APS travel allowance payable in respect of "Other Country Centres" outlined in paragraph 9 (namely, $43 for salaries below $57,679 and $47 for salaries of more than $57,679) will be treated as reasonable.

16. It follows from the substantiation provisions that where an employee driver is able to substantiate that higher expenses have been incurred, the additional amount may be claimed. However, where an amount above the relevant ceiling amount in paragraph 15 is claimed, the full amount of the claim must be substantiated. If an employee long distance truck driver receives a travel allowance for food and drink of less than the rate set in paragraph 15, a deduction up to the amount of the allowance received may be claimed without the need for substantiation. Also, where an employee driver who has incurred the expenditure in respect of accommodation whilst away from home is able to substantiate that expenditure, a deduction may be claimed for that expenditure.

No Travel Allowance received

17. Subsection 82KZ(4) only gives the Commissioner the authority to form an opinion on the reasonableness of likely expenses in circumstances where a travel allowance is paid. The Commissioner therefore has no power to waive the substantiation requirements where an employee is not paid a travel allowance. This means that any claim made by an employee who does not receive any allowance must be substantiated. Where, however, it is impracticable for taxpayers to obtain receipts for various small amounts expended on food and drink, it will be sufficient substantiation if particulars of the amounts are evidenced in a diary or similar record and the total expenditure claimed for food and drink, including any amounts covered by receipts, does not exceed the rates set in paragraph 15. Such expenses are deemed undocumentable and the $200 limit in subsection 82KU(7), which applies to small expenses does not apply to these undocumentable expenses. Claims made by employees that exceed the rates set in paragraph 15 must be substantiated in full.

Owner-drivers

18. As owner-drivers engaged in long distance trucking do not receive travel allowances, the above Ruling is not directly applicable to them. The substantiation requirements of the law referred to in paragraph 2 apply where owner-drivers are away from home for a period extending for more than five nights. As there will be situations in which it is impracticable for such owner-drivers to obtain receipts for various small amounts expended on food and drink, it will be sufficient substantiation if particulars of the amounts are evidenced in a diary or similar record and the total expenditure claimed for food and drink,

including any amounts covered by receipts does not exceed $47 per day.

Reasonable overseas travel allowances

19. As a general principle, the food, drink and incidentals component of an overseas travel allowance will be treated as reasonable, where the rate of that component has been set by reference to the actual costs of food, drink and incidentals in a range of establishments at specific overseas locations. The average daily rate calculated under this method would fairly compensate an employee for the cost of food, drink and incidentals having regard to the salary and status of that employee. In this context, fair compensation would be an amount that would enable the employee to avoid being out of pocket but make it unlikely that the allowance would, to any appreciable extent, not be expended on the costs for which it was paid. The rates of overseas travel allowance from time to time paid to members of the Australian Public Service (APS) and public office holders are accepted as meeting these requirements.

20. Where the food, drink and incidentals component of an overseas travel allowance does not exceed the rates of overseas travel allowance paid to members of the APS and public office holders for short term travel, that component of the overseas travel allowance will be treated as reasonable.

21. The Department of Foreign Affairs and Trade, through its network of foreign posts, conducts annual surveys of the costs of food, drink and other incidental expenses that a person travelling to a wide range of locations could be expected to incur. The surveys provide a detailed basis on which a daily rate of travel allowance appropriate for those overseas locations may be established. The Department of Industrial Relations compiles the surveys to provide rates of overseas travel allowances that may be payable to members of the APS and a wide range of public office holders.

22. These rates are detailed in the APS "Personnel Management Manual, Volume 9 Schedule 2/C/A." Schedule 2/C/A comprises 3 parts: A, B and C which deal with overseas travel allowances paid to Secretaries of Departments, Senior Executive Service officers and other officers respectively. The annual surveys undertaken by the Department of Foreign Affairs and Trade are not completed at the same time in each location surveyed. As a result, Schedule 2/C/A is updated on a fortnightly basis so as to incorporate, on a regular basis, any new rates that may be established for a location as they become available. The Schedule is updated in a microfiche format and is available on an annual subscription basis from the Australian Government Publishing Service, GPO Box 84, CANBERRA ACT 2601, Telephone No. (06) 295 4488.

23. The rates of overseas travel allowance (current as at 31 May 1991) payable to members of the APS and public office holders are set out in Schedule A to this Ruling. These rates are extracted from Parts A, B and C of Schedule 2/C/A (as explained in paragraph 22). The rates of allowances contained in Schedule A are paid

according to the salary and status of the recipient. In the context of this Ruling, salary is to be taken as cash salary exclusive of allowances and non-cash fringe benefits. As the allowances paid in Schedule 2/C/A are described using titles of the relevant employee, equivalent salary ranges have been determined to enable the more convenient calculation of the rate of allowance for a particular employee. Schedule A contains Meal and Incidental Allowance rates as follows:-

Column 1 = Applicable to Secretaries of Departments and to employees whose salary exceeds $96590 per annum.

Column 2 = Applicable to Senior Executive Service officers and to employees whose salary is in the range $57679 to $96590 per annum.

Column 3 = Applicable to other officers and to employees whose salary is less than $57679 per annum.

24. Where 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. For the purposes of this Ruling, a reasonable amount for meals that may be added to the incidentals component of an overseas travel allowance rate, is an amount not exceeding by more than $5 (Australian) the 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 $96590 per annum)
- Senior Executive Service officers $59 per day (salary in range $57679 to $96590 per annum)
- Other officers $50 per day (salary less than $57679 per annum)

25. The requirement to add a reasonable meal component to the rate of overseas travel allowance at present will only apply where the employee travels to:

(i) 'Sudan'; or

(ii) 'other countries' (i.e., a location not specifically described in the Schedule attached to this Ruling).

26. EXAMPLE 1

An employee travels to Italy on business and is paid a travel allowance of $350 per day ($150 for meals and incidentals and $200 for accommodation).

The employee's annual salary is $60,000 and, at the time of travel, the exchange rate is 928 lira equals one Australian dollar ($A1).

Calculation of the reasonable daily overseas travel allowance:

(1) At a salary of $60,000 p.a. the daily meals and incidentals allowance payable for Italy is 145,545 lira.

(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

$$\frac{145,545}{928} = \$A156.84$$

As the employee is receiving a meal and incidentals allowance of $150 per day which is less than the reasonable amount of $156.84 per day, the employee will not need to substantiate expenditure on meals and incidental expenses.

The employee will be required, however, to maintain a travel diary and to keep receipts or other documentary evidence to substantiate accommodation expenses.

EXAMPLE 2

An employee travels to the Sudan on business and is paid a travel allowance of $300 per day to pay for meals, incidentals and accommodation.

The employee's annual salary is $33,000 and the exchange rate at the time of travel is .4609 pounds equals $A1.

Calculation of the reasonable daily overseas travel allowance:

(1) At a salary of $33,000 p.a. the incidentals allowance payable for the Sudan is 34.5 pounds. (There is no meals component).

(2) Convert the incidental allowance to Australian dollars at the exchange rate prevailing at the time of travel:

$$\frac{34.5}{.4609} = \$A74.85$$

(3) Add to this the relevant meals component amount (described at paragraph 24): $50

(4) The resulting total of $124.85 is the reasonable daily travel allowance for the Sudan at the time of travel.

As the travel allowance paid to the employee does not specify the components of the allowance, the employee may be entitled to claim not more than $A124.85 per day for meals (i.e., food and drink)

and will be required to substantiate any accommodation costs claimed against the allowance.

27. A deduction in excess of the reasonable meal and incidentals allowance, and substantiated accommodation expenses will not be allowable unless the employee obtains and keeps adequate receipts or other documentary evidence to substantiate all expenditure claimed against the allowance received. Whilst the rates of overseas allowances payable to members of the APS and public office holders are considered reasonable and will cover most cases, there may be cases where higher rates of allowance can be accepted as reasonable.

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SCHEDULE A

Meal and Incidental Allowances

Column 1 = Applicable to Secretaries of Departments and to employees whose salary exceeds $96590 per annum.
Column 2 = Applicable to Senior Executive Service officers and to employees whose salary is in the range $57679 to $96590 per annum.
Column 3 = Applicable to other officers and to employees whose salary is less than $57679 per annum.

	Column 1	Column 2	Column 3	Currency
ALGERIA	892	671	610	Dinar
ARGENTINA	89	67	61	US$
AUSTRIA	1674	1259	1145	Schill
BAHRAIN	44	33	30	Dinar
BANGLADESH	2575	1936	1760	Taka
BELGIUM (note a)	3998	3006	2732	BF
BRAZIL (note a)	103	78	71	US$
BRUNEI	182	137	125	B$
BULGARIA (note a)	50	37	34	US$
CANADA	106	80	72	C$
CHILE	57	43	39	US$
CHINA (mainland)	321	242	220	Yuan
CHINA (elsewhere)	127	96	87	US$
COOK ISLANDS	133	100	91	$NZ
CYPRUS	45	34	31	Pound
CZECHOSLOVAKIA	1466	1102	1002	Kcs
DENMARK	945	711	646	Krone
EGYPT	149	112	101	Pound

SCHEDULE A (Cont)

ETHIOPIA	165	124	112	Birr
FIJI	109	82	75	F$
FINLAND (note a)	576	433	393	Markka
FRANCE	960	722	657	Franc
FRENCH POLYNESIA	16195	12177	11070	CFP Fr
GERMAN DEMOCRATIC REPUBLIC (note a)	179	134	115	DM
GERMAN FEDERAL REPUBLIC (note a)	178	134	122	DM
GHANA	67.20	50.40	47.90	US$
GREECE	22119	16631	15119	Drachma
HONG KONG	786	591	537	HK$
HUNGARY (note a)	3670	2759	2508	Forint
ICELAND	8996	6764	6149	Kronur
INDIA(New Delhi)	867	652	593	Rupee
INDIA (elsewhere)	818	615	559	Rupee
INDONESIA (Galang)	107	80	73	S$
INDONESIA (Jakarta)	193351	145377	132161	Rupiah
INDONESIA (elsewhere)	146010	109782	99802	Rupiah
IRAN	17208	12938	11762	Rial
IRAQ	47	35	32	Dinar
IRELAND	54	40	36	Punt
ISRAEL	125	94	86	US$
ITALY	193575	145545	132314	Lira
JAMAICA	830	624	567	J$

SCHEDULE A (Cont)

JAPAN	22131	16640	15127	Yen
JORDAN	63	47	43	Dinar
KENYA	1170	880	800	Shill
KIRIBATI	61	46	42	$A
KOREA, Republic of	86127	64757	58870	Won
KUWAIT	30.09	22.63	20.57	Dinar
LAOS	31.50	23.63	21.84	US$
LUXEMBOURG	4383	3295	2995	LF
MALAYSIA (Bidong)	83.30	62.68	58.88	M$
MALAYSIA (Kuala Lumpur)	248	187	170	M$
MALAYSIA (elsewhere)	128	96	89.55	M$
MALTA	29	22	20	Lira
MARSHALL ISLANDS	64	48	43	US$
MAURITIUS (note a)	1059	796	724	Rupee
MEXICO	72	54	49	US$
MICRONESIA	44	44	40	US$
MYANMAR	58	49	44	US$
NAMIBIA	166	125	113	Rand
NAURU	49	37	34	$A
NEPAL	1301	978	889	Rupee
NETHERLANDS (note a)	183	138	126	Guilder
NEW CALEDONIA	12579	9458	8598	CFP Fr
NEW ZEALAND	154	116	106	$NZ
NIGERIA	346	260	236	Naira

SCHEDULE A (Cont)

NORWAY (note a)	856	643	584	Kroner
OMAN	43	32	29	Rial
PAKISTAN	1064	800	728	Rupee
PAPUA NEW GUINEA	89	67	61	Kina
PARAGUAY	43.35	33.55	30.90	US$
PERU	63	47	43	US$
PHILIPPINES	1699	1277	1160	Peso
POLAND (note a)	17	13	11	US$
PORTUGAL	12458	9367	8515	Escudo
QATAR	344.45	258.35	233.70	Riyal
ROMANIA (note a)	42	31	28	US$
SAUDI ARABIA (Riyadh)	431	324	294	Riyal
SAUDI ARABIA (elsewhere)	409	308	280	Riyal
SINGAPORE	178	134	122	S$
SOLOMON ISLANDS	113	85	77	SI$
SOUTH AFRICA	149	112	102	Rand
SPAIN	16890	12699	11544	Peseta
SRI LANKA	1832	1378	1253	Rupee
SUDAN	50.67	38	34.50	Pound
SWEDEN (note a)	910	684	622	Krona
SWITZERLAND	215	162	147	Franc
SYRIA	3122	2347	2134	Pound
TANZANIA	2822	2122	1929	Shill
THAILAND	2481	1866	1696	Baht

SCHEDULE A (Cont.)

TONGA	75	56	50	Pa'anga
TUNISIA	67	50	45	Dinar
TURKEY	123	93	85	US$
USSR	60.90	44.80	40	US$
UNITED ARAB EMIRATES (note a)	410	308	280	Dirham
UNITED KINGDOM	65	49	45	Pound
USA (note b) Chicago	114	86	78	US$
USA Guam	111	83	75	US$
USA (note b) Honolulu	105	79	71	US$
USA (note b) Houston	92	69	63	US$
USA (note b) Los Angeles	124	93	84	US$
USA (note b) Miami	84.25	63.18	58.22	US$
USA (note b) New York	153	115	105	US$
USA (note b) St Louis	95	71	65	US$
USA (note b) San Francisco	113	85	77	US$
USA (note b) Stratford	103	77	70	US$
USA (note b) Washington D.C.	102	77	70	US$
URUGUAY	46.29	34.72	32.07	US$
VANUATU	9015	6778	6162	Vatu

SCHEDULE A (Cont)

VENEZUELA	55	41	37	US$
VIETNAM (Ho Chi Minh City)	31	23	21	US$
VIETNAM (elsewhere)	25	19	17	US$
WESTERN SAMOA	118	89	81	Tala
YUGOSLAVIA (note a)	66	49	44	US$
ZAMBIA	2378	1788	1626	Kwacha
ZIMBABWE (note a)	69	52	47	Z$
OTHER COUNTRIES	36	27	24.50	$A

Notes:

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

(b) 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, Arkansas, Delaware, District of Columbia, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, West Virginia.	Washington (D.C.)
New York State.	New York
Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, Pennsylvania, Rhode Island, Vermont.	Stratford
Missouri.	St Louis

SCHEDULE A (Cont)

Alaska, Illinois, Indiana, Iowa, Michigan, Minnesota, Ohio, Wisconsin.	Chicago
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

ERRATUM

TAXATION RULING IT 2644

Page 3, paragraph 9, following the headings, the 5th last line should read:

Annual Salary Range $57,679 - $96,590

Place	Accommodation $	Food & Drink $	Incidentals $	Total $
High cost Country Centres	*(see notes)	59	15	*

COMMISSIONER OF TAXATION
4 July 1991

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ERRATUM NO. 2

TAXATION RULING IT 2644

The purposes of this erratum are to:

(i) ensure that consistent effect is given to previous Taxation Rulings concerning reasonable allowances;

(ii) clarify the year of income for which Taxation Ruling IT 2644 is to apply;

(iii) amend errors in the table of country centres at page 5 of the Ruling; and

(iv) alter an incorrect figure in Schedule A to the Ruling.

Taxation Rulings IT 2599 and IT 2601 each stated that the Ruling applies for the years ended 30 June 1990 and 30 June 1991. It has been decided that Taxation Rulings IT 2595 and IT 2596 will also apply for the year ended 30 June 1991. Consequently, Taxation Ruling IT 2644 will apply for the year ended 30 June 1992.

The following changes apply to IT 2644.

1. The title - Reasonable Allowances for the year ended 30 June **1992**.

2. Paragraph 1 of the Preamble - ..... in the income year ending 30 June **1992**.

3. Paragraph 6 - ..... year ending 30 June **1992**.

4. Paragraph 11 - in the list of Tier 2 Country Centres insert the name **Derby** between Cootamundra and Devonport. Also Tamorth should read **Tamworth**.

5. At page 12, Schedule A to the Ruling, the figure in column 3 for Iran should read **11762** instead of 117620.

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18 July 1991

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