MT 2045 - Fringe benefits tax: living-away-from-home allowance benefits: reasonable food component for expatriate employees: update of mt 2040

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This document has changed over time. This is a consolidated version of the ruling which was published on *22 March 1990*

TAXATION RULING NO. MT 2045

FRINGE BENEFITS TAX LIVING-AWAY-FROM-HOME ALLOWANCE BENEFITS: REASONABLE FOOD COMPONENT FOR EXPATRIATE EMPLOYEES: UPDATE OF MT 2040

F.O.I. EMBARGO: May be released

REF N.O. REF: 86/9581-4
87/1500-9 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1011859	FRINGE BENEFITS TAX LIVING-AWAY-FROM-HOME ALLOWANCE	FRINGE BENEFITS TAX ASSESSMENT ACT: SS. 30,31,136

OTHER RULINGS ON TOPIC: MT 2030, MT 2040, MT 2043.

PREAMBLE This ruling should be read in conjunction with Taxation Rulings Nos. MT 2040 and MT 2043.

2. Taxation Ruling No. MT 2040 sets out the reasonable food components of living-away-from-home allowances received by expatriate employees that will be accepted by this office for the fringe benefits tax years ended 31 March 1987 and 1988. Taxation Ruling No. MT 2043 sets out the reasonable food component for the fringe benefits tax year ended 31 March 1989.

3. The reasonable food component for the 1990 year has now been indexed according to movements in the food subgroup of the Consumer Price Index.

RULING 4. The following table itemises the amounts that will be accepted 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 1990.

	per week
One adult	$124
Two adults	$199
Three adults	$223
Two adults and one child	$223
Two adults and two children	$223
Two adults and three children	$261
Three adults and one child	$261
Three adults and two children	$298
Four adults	$298

(Adults are defined as persons aged 12 years or more)

5. In relation to larger family groupings, this office will

accept a food component based on the above figures plus $74 for each additional adult and $37 for each additional child. Thus, for a family of 2 adults and 4 children a reasonable food component would be $261 plus $37, i.e., $298; for a family of 5 adults it would be $298 plus $74, i.e., $372 per week.

6. While this Ruling will apply to the majority of cases, it will be open, of course, to any individual expatriate employee to establish a higher level of spending by reference to receipts or detailed records maintained for such a period, e.g., 3 months, as would be sufficient to reflect a long-term expenditure pattern.

COMMISSIONER OF TAXATION
22 March 1990