

TD 2020/5 - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2020-21 income year?

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Taxation Determination

Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2020–21 income year?

📌 Relying on this Determination

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Determination applies to you, and you correctly rely on it, we will apply the law to you in the way set out in the Determination. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Determination.

Further, if we think that this Determination disadvantages you, we may apply the law in a way that is more favourable to you.

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Ruling

1. This Determination sets out the amounts that the Commissioner considers are reasonable (reasonable amounts) for the substantiation exception¹ in Subdivision 900-B of

¹ This Determination should be read together with Taxation Ruling TR 2004/6 *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses* which explains the substantiation exception and the way in which these expenses are able to be claimed.

the *Income Tax Assessment Act 1997* (ITAA 1997)² for the 2020–21 income year in relation to claims made by employees for:

- overtime meal expenses – for food and drink when working overtime
- domestic travel expenses – for accommodation, food and drink, and incidentals when travelling away from home overnight for work (particular reasonable amounts are given for employee truck drivers, office holders covered by the Remuneration Tribunal and Federal Members of Parliament), and
- overseas travel expenses – for food and drink, and incidentals when travelling overseas for work.

2. The approach outlined can only be used where you receive an allowance to cover the particular expenses you are claiming – for example, you received an accommodation allowance and are claiming accommodation expenses. This Determination is not relevant to you where you do not receive an allowance to cover your expenses.

3. The reasonable amounts only provide the maximum amount you can claim without being required to substantiate your expenditure (refer to paragraph 33 of TR 2004/6). If you rely on the reasonable amounts and the ATO checks your income tax return, you will still be required to show:

- you spent the money in performing your work duties (for example, in travelling away from home overnight on a work trip)
- how you worked out your claim (for example, you kept a diary)
- you spent the money yourself (for example, using your credit card statement or other banking records) and were not reimbursed (for example, a letter from your employer), and
- you correctly declared your allowance as income in your tax return.

Reasonable amount for overtime meal expenses

4. For the 2020–21 income year the reasonable amount for overtime meal expenses is \$31.95.

Example 1

5. *Samantha works for the local government. She is asked to work overtime one night to complete an urgent task. Samantha works her eight-hour day followed by four hours of overtime. Samantha receives an overtime meal allowance of \$14.98 pursuant to her agreement which is shown on her payment summary. During the overtime Samantha takes a rest break to get a meal and returns to continue her overtime. Samantha spends \$20 on her meal.*

6. *Because Samantha has spent less than the reasonable amount for overtime meal expenses, she can claim a deduction for the \$20 she spends and she is not required to substantiate the expenditure (for example, get and keep the receipt for the meal).*

² All legislative references are to the ITAA 1997 unless otherwise indicated.

7. *If Samantha's tax return is checked by the ATO she may be asked to explain her claim for deduction. To do this, Samantha would show that she worked overtime, that she was paid an overtime meal allowance under an industrial instrument, that she correctly declared this allowance as income in her tax return, and that she costed her meal at \$20 based on the cost of the curry and drink she purchased from a nearby Thai restaurant.*
8. *If Samantha had spent more than the reasonable amount and wanted to claim the higher amount that she spent, she would need to get and keep the receipt for the meal.*
9. *If Samantha's overtime meal allowance was not shown on her payment summary and she fully spent the allowance, she can choose to leave it out of her tax return and not claim a deduction for the meal she purchases when working overtime.*

Reasonable amounts for domestic travel expenses

10. The following reasonable amounts do not apply to employee truck drivers³, office holders covered by the Remuneration Tribunal⁴, or Federal Members of Parliament.⁵
11. Reasonable amounts are provided for three salary levels. Salary excludes any allowances received. Use Table 1 if your salary is \$126,970 and below. Use Table 2 if your salary is between \$126,971 and \$225,980. Use Table 3 if your salary is \$225,981 or more.
12. Reasonable amounts are given for:
- accommodation at daily rates (for domestic travel only)
 - meals (showing breakfast, lunch and dinner), and
 - expenses incidental to travel.
13. These amounts are shown for the following travel destinations:
- each Australian State and Territory capital city (see Tables 1 to 3 of this Determination)
 - certain specified high cost regional and country centres (see Table 4 of this Determination for individual amounts)
 - other specified regional and country centres (a common amount is given for locations listed in Table 5 of this Determination), and
 - all other regional and country centres (a common amount is given for all locations not listed in Tables 4 or 5 of this Determination).
14. The reasonable amount for accommodation applies only for short stays in commercial establishments like hotels, motels and serviced apartments. If a different type of accommodation is used (for example, a hostel or caravan park), the reasonable amount cannot be used even if you receive an allowance.

³ See paragraphs 23 to 30 of this Determination for the rates for truck drivers.

⁴ Paragraphs 66 to 69 of TR 2004/6 say claims made by office holders covered by the Remuneration Tribunal are considered to be reasonable amounts if they do not exceed the rate of allowances set by the Remuneration Tribunal for that office holder.

⁵ Paragraphs 70 and 71 of TR 2004/6 say travel allowances paid to Federal Members of Parliament and Federal Parliamentary Secretaries, under the arrangements that commenced on 14 April 1998, are considered reasonable amounts for the recipients of those allowances. This includes the capital city and Canberra travel allowance rates for domestic travel, having regard to the circumstances under which those allowances are paid.

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15. The reasonable amount for meals depends on the period and time of travel. That is, the reasonable amounts only apply to meals (that is, breakfast, lunch and dinner) that fall within the time of day from the commencement of your travel to the end of your travel that is covered by the allowance. For example, if you leave at 10.00am on Monday and return home at 3.00pm on Tuesday you can apply the reasonable amounts for lunch and dinner on Monday and breakfast and lunch on Tuesday.

16. The reasonable amount for incidentals applies in full to each day of travel covered by the allowance, without the need to apportion for any part-day travel on the first and last day.

17. The reasonable amounts for domestic travel expenses, according to salary levels and destinations, for the 2020–21 income year, are shown in Tables 1 to 5 of this Determination as follows:

Place	Accomm. (\$)	Food and drink (\$) breakfast 28.70 lunch 32.30 dinner 55.05	Incidentals (\$)	Daily total (\$)
Adelaide	157	as above	20.40	293.45
Brisbane	175	as above	20.40	311.45
Canberra	168	as above	20.40	304.45
Darwin	220	as above	20.40	356.45
Hobart	147	as above	20.40	283.45
Melbourne	173	as above	20.40	309.45
Perth	180	as above	20.40	316.45
Sydney	188	as above	20.40	324.45
High cost country centres	see Table 4	as above	20.40	variable
Tier 2 country centres (see Table 5)	134	breakfast 25.75 lunch 29.35 dinner 50.65	20.40	260.15
Other country centres	114	breakfast 25.75 lunch 29.35 dinner 50.65	20.40	240.15

Place	Accomm. (\$)	Food and drink (\$) breakfast 31.25 lunch 44.25 dinner 61.95	Incidentals (\$)	Daily total (\$)
Adelaide	208	as above	29.20	374.65
Brisbane	257	as above	29.20	423.65
Canberra	246	as above	29.20	412.65
Darwin	293	as above	29.20	459.65
Hobart	196	as above	29.20	362.65
Melbourne	228	as above	29.20	394.65
Perth	245	as above	29.20	411.65
Sydney	251	as above	29.20	417.65

Table 2: Employee's annual salary – \$126,971 to \$225,980				
Place	Accomm. (\$)	Food and drink (\$) breakfast 31.25 lunch 44.25 dinner 61.95	Incidentals (\$)	Daily total (\$)
High cost country centres	see Table 4	as above	29.20	variable
Tier 2 country centres (see Table 5)	152	breakfast 28.70 lunch 29.35 dinner 57.20	29.20	296.45
Other country centres	136	breakfast 28.70 lunch 29.35 dinner 57.20	29.20	280.45

Table 3: Employee's annual salary – \$225,981 and above				
Place	Accomm. (\$)	Food and drink (\$) breakfast 36.80 lunch 52.20 dinner 73.10	Incidentals (\$)	Daily total (\$)
Adelaide	209	as above	29.20	400.30
Brisbane	257	as above	29.20	448.30
Canberra	246	as above	29.20	437.30
Darwin	293	as above	29.20	484.30
Hobart	196	as above	29.20	387.30
Melbourne	265	as above	29.20	456.30
Perth	265	as above	29.20	456.30
Sydney	265	as above	29.20	456.30
All country centres	\$195, or the relevant amount in Table 4 if higher	as above	29.20	variable

Table 4: High cost country centres – accommodation expenses			
Country centre	\$	Country centre	\$
Albany (WA)	179	Kalgoorlie (WA)	172
Alice Springs (NT)	150	Karratha (WA)	215
Ballarat (VIC)	151	Katherine (NT)	158
Bathurst (NSW)	135	Kununurra (WA)	204
Bega (NSW)	145	Launceston (TAS)	141
Benalla (VIC)	140	Mackay (QLD)	161
Bendigo (VIC)	138	Maitland (NSW)	152
Bordertown (SA)	149	Mount Gambier (SA)	140
Bourke (NSW)	165	Mount Isa (QLD)	160

Bright (VIC)	165	Mudgee (NSW)	150
Broken Hill (NSW)	144	Muswellbrook (NSW)	148
Broome (WA)	220	Newcastle (NSW)	174
Bunbury (WA)	155	Newman (WA)	170
Burnie (TAS)	164	Nhulunbuy (NT)	222
Cairns (QLD)	153	Norfolk Island (NSW)	190
Carnarvon (WA)	156	Northam (WA)	143
Castlemaine (VIC)	146	Orange (NSW)	155
Chinchilla (QLD)	143	Port Hedland (WA)	175
Christmas Island (WA)	190	Port Lincoln (SA)	170
Cocos (Keeling) Islands (WA)	319	Port Macquarie (NSW)	161
Coffs Harbour (NSW)	140	Port Pirie (SA)	150
Colac (VIC)	138	Queanbeyan (NSW)	139
Dalby (QLD)	164	Queenstown (TAS)	136
Dampier (WA)	175	Roma (QLD)	139
Derby (WA)	170	Shepparton (VIC)	148
Devonport (TAS)	158	Swan Hill (VIC)	136
Emerald (QLD)	156	Tennant Creek (NT)	146
Esperance (WA)	160	Toowoomba (QLD)	144
Exmouth (WA)	190	Thursday Island (QLD)	200
Geraldton (WA)	165	Townsville (QLD)	143
Gladstone (QLD)	155	Wagga Wagga (NSW)	144
Gold Coast (QLD)	209	Wangaratta (VIC)	142
Gosford (NSW)	140	Weipa (QLD)	138
Halls Creek (WA)	170	Whyalla (SA)	145
Hervey Bay (QLD)	157	Wilpena-Pound (SA)	193
Horn Island (QLD)	200	Wollongong (NSW)	155
Horsham (VIC)	152	Wonthaggi (VIC)	150
Jabiru (NT)	216	Yulara (NT)	420

Table 5: Tier 2 country centres

Country centre	Country centre
Albury (NSW)	Hamilton (VIC)
Ararat (VIC)	Innisfail (QLD)
Armidale (NSW)	Kadina (SA)
Ayr (QLD)	Kingaroy (QLD)
Bairnsdale (VIC)	Lismore (NSW)
Bundaberg (QLD)	Mildura (VIC)
Ceduna (SA)	Naracoorte (SA)
Charters Towers (QLD)	Nowra (NSW)
Cobar (NSW)	Port Augusta (SA)

Cooma (NSW)	Portland (VIC)
Cowra (NSW)	Renmark (SA)
Dubbo (NSW)	Rockhampton (QLD)
Echuca (VIC)	Sale (VIC)
Geelong (VIC)	Seymour (VIC)
Goulburn (NSW)	Tamworth (NSW)
Grafton (NSW)	Tumut (NSW)
Griffith (NSW)	Warrnambool (VIC)
Gunnedah (NSW)	Wodonga (VIC)

Example 2

18. Svetlana is an accountant earning \$145,000 a year. As part of her duties, she is required to travel to and work in Sale for four days and three nights each month. Svetlana's employer pays for her accommodation directly and gives her a meal and incidental allowance of \$80 per day for the four days of travel. This allowance is shown on her payment summary. Svetlana's usual pattern is to eat three times a day, spending \$20 on breakfast, \$25 on lunch and \$40 on dinner (that is, a total of \$85 per day). Svetlana calculates the daily reasonable amount for meals and incidentals as follows:

- Table 2 of this Determination applies because Svetlana's salary is between \$126,971 and \$225,980
- Sale is listed as a Tier 2 country in Table 5 of this Determination
- Table 2 of this Determination provides reasonable amounts for Tier 2 country centres as \$115.25 per day for meals and \$29.20 per day for incidentals (that is, a total of \$144.45 per day).

19. Because Svetlana has spent less than the reasonable amount on meals and incidentals, she can claim a deduction for the \$85 per day that she spends on meals and she is not required to substantiate the expenditure (for example, get and keep all of the receipts for the meals). Svetlana cannot claim anything for accommodation because her employer paid for it.

20. If Svetlana's tax return is checked by the ATO she may be asked to explain her claim for deduction. To do this Svetlana would show she travelled to and worked in Sale for four days each month, that she received an allowance for the meals and incidentals for each day she travelled, that she correctly declared this allowance as income in her tax return, and that she typically spent \$85 a day on meals and incidental expenses (for example, by reference to diary entries, bank records and receipts that she kept for some of the trips).

21. If Svetlana had spent more than the reasonable amount on meals and incidentals and wanted to claim the higher amount that she spent, she would need to get and keep all of the receipts.

22. If Svetlana's meal and incidental allowance was not shown on her payment summary and she fully spent the allowance, she can choose to leave it out of her tax return and not claim any deductions for the meals and incidentals that she purchases whilst travelling and working in Sale.

Reasonable amounts for domestic travel expenses for employee truck drivers⁶

23. Reasonable amounts are given for meals (breakfast, lunch and dinner). The amounts are for all domestic travel destinations (that is, capital cities, regional and country centres). For the 2020–21 income year, the relevant amounts are as set out in Table 5a:

Breakfast	Lunch	Dinner
\$25.75	\$29.35	\$50.65

24. The amounts for each of these meal breaks are separate and cannot be aggregated into a single daily amount. This is of particular importance for the days on which travel commences and ends, when some meals may not be deductible because they are not consumed in the course of work travel. A driver's work diary (as maintained for fatigue management purposes) can be used to demonstrate when meal breaks were taken, since employee truck drivers may take meal breaks at different times of the day compared to other taxpayers. It should also be noted that amounts can't be moved from one meal to another (for example, if the full amount for breakfast is not expended, it cannot be carried over to lunch or dinner).

25. The deduction allowed for each meal is the amount actually spent and not simply the reasonable amount specified in paragraph 23 of this Determination. Although the formal substantiation requirements don't apply for claims up to the reasonable amount, taxpayers should still be able to demonstrate the basis for their claims. Example 3 of this Determination shows how this can be done.

26. All accommodation expenses and incidental expenses (for example, the cost of a shower) incurred by employee truck drivers as part of work-related travel must be substantiated with written evidence (for example, a receipt).

Example 3

27. *Glenn is an employee truck driver. He is required to drive from Melbourne, Victoria to Adelaide, South Australia. Glenn leaves Melbourne at 9.00pm, sleeps away from home overnight in his truck cab, then drives back to Melbourne the following day. Glenn is paid a travel allowance of \$40 for each day. These amounts are shown on his payment summary.*

28. *Glenn stops around midnight at a 24-hour truck stop in Horsham and spends \$25 on food and drink. He then continues to Adelaide where he snacks on a sandwich and fruit that he brought from home, before having a sleep in the truck cab. In the morning Glenn spends \$20 on food and drink at the truck stop where he parked overnight. After the truck is unloaded and reloaded Glenn heads to Bordertown, South Australia where he stops for lunch. Here he spends \$25 on food and drink. He then continues to Melbourne arriving at 5.00pm, snacking on almonds and water that he brought from home as he drives.*

29. *Because Glenn spent less than the reasonable amount for each of dinner, breakfast and lunch, he can claim a deduction for the full amount that he spent on those meals (\$70) and is not required to obtain and keep all of the receipts for these meals. He may still need to provide a reasonable explanation of the expenses and so the receipts could be useful in demonstrating a pattern (see paragraph 30 of this Determination).*

⁶ For further information on truck drivers refer to paragraphs 72 to 75 of TR 2004/6 and to Taxation Ruling TR 95/18 *Income tax: employee truck drivers-allowances, reimbursements and work-related deductions*.

30. *If Glenn's tax return is checked by the ATO he may be asked to explain his claim for these amounts. would need to show that he travelled to and from Adelaide (for example, his work diary), that he received an allowance for the meals for each day that he travelled, that he correctly declared this allowance as income in his tax return, and demonstrate his typical spending pattern on meals. This could be by reference to diary entries, bank records and receipts kept for some (a representative sample) of his trips.*

Reasonable amounts for overseas travel expenses

31. If you are travelling overseas and are away from your usual residence for six or more nights in a row, you must still keep travel records even if you rely on the reasonable amounts and don't have to substantiate your expenses. Travel records may include ticketing information, diary entries or other information setting out the nature of your travel, the day and time it began, how long it lasted and where you travelled.

32. Reasonable amounts are provided for three salary levels. Salary excludes any allowances received.

- Use Table 6 of this Determination if your salary is \$126,970 and below.
- Use Table 7 of this Determination if your salary is between \$126,971 and \$225,980.
- Use Table 8 of this Determination if your salary is \$225,981 or more.

33. Reasonable amounts are given for:

- meals (showing breakfast, lunch and dinner), and
- expenses incidental to travel.

Any expenditure on accommodation overseas must be fully substantiated.

34. Reasonable amounts are shown for cost groups to which a country has been allocated. Table 9 of this Determination sets out the cost group to which a country has been allocated.

35. If you travel to a country that is not shown in Table 9 of this Determination, use the reasonable amount for Cost Group 1 in the table relevant to your salary range.

36. If you travel to two or more countries in the same day, use the cost group of the country that is in the higher cost group in determining the reasonable amount for that day.

37. The reasonable amount for incidentals applies in full to each day of travel covered by the allowance, without the need to apportion for any part-day travel on the first and last day.

38. The reasonable amounts for overseas travel expenses per day according to salary levels and cost groups for the 2020–21 income year are shown in Tables 6 to 9 of this Determination as follows:

Table 6: Employee's annual salary – \$126,970 and below			
Cost Group	Meals	Incidentals	Total
1	\$60	\$25	\$85
2	\$95	\$30	\$125
3	\$130	\$35	\$165
4	\$170	\$35	\$205
5	\$200	\$40	\$240
6	\$240	\$45	\$285

Table 7: Employee's annual salary – \$126,971 to \$225,980			
Cost Group	Meals	Incidentals	Total
1	\$75	\$25	\$100
2	\$110	\$35	\$145
3	\$150	\$40	\$190
4	\$190	\$45	\$235
5	\$240	\$50	\$290
6	\$295	\$50	\$345

Table 8: Employee's annual salary – \$225,981 and above			
Cost Group	Meals	Incidentals	Total
1	\$95	\$30	\$125
2	\$140	\$40	\$180
3	\$185	\$45	\$230
4	\$235	\$50	\$285
5	\$295	\$60	\$355
6	\$340	\$60	\$400

Table 9: Table of countries							
Country	Cost Group	Country	Cost Group	Country	Cost Group	Country	Cost Group
Albania	2	Ecuador	4	Laos	3	Rwanda	3
Algeria	3	Egypt	3	Latvia	4	Saint Lucia	5
Angola	4	El Salvador	3	Lebanon	5	Saint Vincent	4
Antigua and Barbuda	6	Eritrea	4	Lithuania	3	Samoa	4
Argentina	2	Estonia	4	Luxembourg	5	Saudi Arabia	4
Armenia	3	Ethiopia	3	Macau	5	Senegal	4
Austria	5	Fiji	3	Malawi	3	Serbia	3
Azerbaijan	3	Finland	6	Malaysia	3	Sierra Leone	3
Bahamas	6	France	5	Mali	3	Singapore	6
Bahrain	5	French Polynesia	6	Malta	4	Slovakia	4
Bangladesh	4	Gabon	6	Mauritius	4	Slovenia	3
Barbados	6	Gambia	2	Mexico	3	Solomon Islands	4
Belarus	2	Georgia	2	Monaco	6	South Africa	2
Belgium	5	Germany	5	Morocco	4	Spain	5
Bermuda	6	Ghana	4	Mozambique	3	Sri Lanka	3
Bolivia	3	Gibraltar	4	Myanmar	3	Sudan	2
Bosnia	2	Greece	4	Namibia	2	Surinam	3
Brazil	3	Guatemala	4	Nepal	3	Sweden	5
Brunei	3	Guyana	4	Netherlands	5	Switzerland	6
Bulgaria	3	Hong Kong	5	New Caledonia	5	Taiwan	5
Burkina Faso	3	Hungary	3	New Zealand	4	Tanzania	3
Cambodia	1	Iceland	6	Nicaragua	3	Thailand	4
Cameroon	4	India	3	Nigeria	4	Tonga	3
Canada	4	Indonesia	3	North Macedonia	2	Trinidad and Tobago	6
Chile	3	Iran	1	Norway	6	Tunisia	2
China	5	Iraq	5	Oman	6	Turkey	3
Colombia	3	Ireland	5	Pakistan	2	Uganda	3
Congo Democratic Republic	4	Israel	6	Panama	4	Ukraine	3
Cook Islands	4	Italy	5	Papua New Guinea	4	United Arab Emirates	6
Costa Rica	4	Jamaica	4	Paraguay	2	United Kingdom	5
Cote D'Ivoire	5	Japan	5	Peru	4	United States of America	5
Croatia	3	Jordan	6	Philippines	3	Uruguay	3
Cuba	3	Kazakhstan	2	Poland	3	Vanuatu	4
Cyprus	4	Kenya	4	Portugal	4	Vietnam	3
Czech Republic	3	Korea	6	Puerto Rico	5	Zambia	2
Denmark	6	Kosovo	2	Qatar	6		
Dominican Republic	4	Kuwait	5	Romania	3		
East Timor	4	Kyrgyzstan	2	Russia	4		

Example 4

39. Prashant travels to China on business for two weeks and is paid a travel allowance of \$500 per day (made up of \$250 for meals and incidentals and \$250 for accommodation). Prashant's annual salary is \$191,000. Prashant usually spends \$250 per day on meals and incidentals and \$300 per night on accommodation when travelling in China. Prashant calculates the daily reasonable amount for his overseas travel as follows:

- Table 7 of this Determination applies because Prashant's salary is between \$126,971 and \$225,980
- Table 9 of this Determination lists China as Cost Group 5, and
- Table 7 of this Determination provides reasonable amounts for meals and incidental expenses for Cost Group 5 as \$240 per day for meals and \$50 per day for incidentals (that is, a total of \$290 per day).

40. Because Prashant has spent less than the reasonable amount on meals and incidentals, he can claim a deduction for the \$250 per day that he spends and he is not required to substantiate the expenditure (for example, get and keep all of the receipts for the meals and incidentals). Because he has spent more than six nights away in a row, Prashant must keep travel records for the two weeks he is in China. Prashant can claim a deduction for the \$300 per day he spends on accommodation but he must fully substantiate this expenditure (by getting and keeping a receipt or other documentary evidence of the expenditure).

41. If Prashant's tax return is checked by the ATO he may be asked to explain his claim for deduction. To do this Prashant would show he travelled to China for work, that he received an allowance for the meals and incidentals for each day he travelled, that he correctly declared this allowance as income in his tax return, and that he typically spent \$250 a day on meals and incidental expenses (for example, by reference to diary entries, bank records and some receipts that he kept).

42. If Prashant's travel allowances were not shown on his payment summary and he fully spent the allowance, he can choose to leave them out of his tax return and not claim any deductions for the meals and incidentals he purchases when travelling and working in China.

Date of effect

43. This Determination applies to the 2020–21 income year only. However, this Determination will not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of this Determination (see paragraphs 75 to 76 of Taxation Ruling TR 2006/10 *Public Rulings*).

References

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

TR 95/18; TR 2004/6; TR 2006/10

*Previous Rulings/Determinations:*TD 2015/14; TD 2016/13; TD 2017/19;
TD 2018/11; TD 2019/11*Legislative references:*

- ITAA 1997 Subdiv 900-B
 - TAA 1953
-

ATO references

NO: 1-LYW6119

ISSN: 2205-6211

BSL: I&I

ATOlaw topic: Income tax ~~ Deductions ~~ Work related expenses ~~ Accommodation and meal expenses

Income tax ~~ Deductions ~~ Work related expenses ~~ Travel expenses

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