TR 1999/7 - Income tax: reasonable allowances amounts for the 1999-2000 income year

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Taxation Ruling
Income tax: reasonable allowances amounts for the 1999-2000 income year

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Preamble

The number, subject heading, ***Class of person/arrangement****,* ***Ruling*** *and* ***Date of effect*** *parts of this document are a 'public ruling' for the purposes of Part IVAAA of the* ***Taxation Administration Act 1953*** *and are legally binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

*[****Note****: This is a consolidated version of this document. Refer to the Tax Office Legal Database (http://law.ato.gov.au) to check its currency and to view the details of all changes.]*

What this Ruling is about

Class of person/arrangement

1. This Ruling sets out the amounts that the Commissioner of Taxation considers are reasonable ('the reasonable amounts') for the 1999-2000 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***;

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

2. 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 the Commissioner considers reasonable (see paragraphs 18 to 43). This Ruling discusses the exceptions from substantiation that are available for travel allowance and award overtime meal allowance ***expenses***.

3. The Commissioner takes a number of factors into account in determining what is a reasonable amount for purposes of the exceptions from substantiation. These factors include surveys conducted by the Department of Employment and Workplace Relations and Small Business (DEWRSB) and the Remuneration Tribunal and also salary levels, the circumstances under which the various allowances are paid and other occupational aspects.

4. The deductibility of losses and outgoings incurred is not discussed in detail in this Ruling. However, it remains a requirement of the law that, before the exception from substantiation can apply in respect to claims for the losses or outgoings incurred, the losses or outgoings must be deductible under some provision of ***the Act***.

5. This Ruling has application to employers for determining whether or not tax instalments, which are required to be deducted from award overtime meal allowances or travel allowances, can be varied where special circumstances exist. That is, 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).

6. Some of the key terms used in this Ruling (and indicated by the use of ***bold italic*** text) are defined in paragraph 13 below.

Date of effect

7. This Ruling applies to deductions claimed for work-related losses and outgoings incurred during the 1999-2000 income year, which are covered by a travel allowance or award overtime meal allowance.

Previous Rulings

8. This Ruling updates the Reasonable Allowances Amounts previously advised in Taxation Rulings TR 98/10, TR 97/14, TR 96/21, TR 95/26 and TR 94/23.

What has changed ?

9. The reasonable amounts in this Ruling for award overtime meal allowance ***expenses***, domestic travel allowance ***expenses*** and overseas travel allowance ***expenses*** shown at paragraphs 23, 30 to 33, 38 and 40 are the reasonable allowances amounts for the whole of the 1999-2000 year. Previous Rulings have stated that the reasonable travel allowance amount was the amount shown in the relevant year's Ruling or the amount applicable at the time of travel based on the rates produced by DEWRSB.

10. The reasonable allowances amounts in this Ruling will not be affected by any changes that may be made to the DEWRSB rates during the 1999-2000 income year. This is because the rates produced by DEWRSB are not the only factor used by the Commissioner in setting the reasonable allowances amounts.

11. An additional table has been included to reflect the reasonable allowances amounts for taxpayers on salaries above $122,136. This table shows the reasonable amounts for accommodation, meals and incidental ***expenses*** including amounts for particular meal ***expenses***.

12. The reasonable allowance amounts shown in the relevant tables in this Ruling for overseas travel allowance ***expenses*** reflect amounts for particular salary ranges. Previous Rulings reflected the relevant overseas reasonable allowance amounts for particular Australian Public Service designations.

Definitions

13. ***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 *Income Tax Assessment Act 1936* ('ITAA 1936'). When the word '***employee***' is used in this Ruling it means 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 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 of the ITAA 1997). 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 of the ITAA 1997. 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 ITAA 1936 and/or the ITAA 1997, as appropriate.

Ruling

Substantiation

14. 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)).

15. 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.

16. Under Subdivision 900-B of the ITAA 97, 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.

17. If a deduction is claimed for an ***expense*** covered by an allowance, the total allowance received must be shown as assessable income in the ***employee's*** tax return. If the amount incurred is less than the amount of the allowance received, the allowance must still be shown as assessable income and a deduction can be claimed for deductible ***expenses*** incurred. Paragraphs 44 to 50 in the **Explanations** part of this Ruling give further information.

Substantiation exception

18. The objective of the substantiation exception provisions in Subdivision 900-B of the ITAA 1997 is to relieve taxpayers covered by the exception from the requirement to substantiate claims for deductible ***expenses*** by using detailed calculations, 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.

19. A taxpayer can choose not to use the exception from substantiation. Each taxpayer can decide between maintaining fewer records and claiming the reasonable amount, which in some circumstances may be lower than the amount actually incurred, or keeping written evidence and claiming the full amount of deductible ***expenses*** incurred, which may be higher than the reasonable amount.

20. 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 that is subject to an exception from substantiation varies according to individual circumstances and the nature of the ***expense***.

21. 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 53 to 71 in the **Explanations** part of this Ruling have further information.

Award overtime meal allowance expense exception

22. 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 or 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

23. Overtime meal allowance ***expense*** claims up to an amount of $16.20 per meal are considered to be reasonable for the 1999-2000 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.

Travel allowance expense exception

24. For domestic or overseas travel allowance ***expenses*** to be considered for exception from substantiation, the ***employee*** must be paid a *bona fide* travel allowance to cover 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).

25. 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 that 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. The exception does not apply to accommodation ***expenses*** for overseas travel. Paragraphs 59 to 69 in the **Explanations** part of this Ruling have further information.

Reasonable domestic and overseas travel allowance expense claims

26. 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 relevant reasonable amount shown in this Ruling. Reasonable amounts are given for relevant salary levels, office holders covered by the Remuneration Tribunal including Federal Members of Parliament (see paragraphs 34 and 35) and for ***employee*** truck drivers (see paragraph 38).

27. The amounts set for domestic accommodation ***expenses*** shown in this Ruling, represent amounts that could reasonably be expected to be incurred at commercial establishments such as hotels, motels and

serviced apartments. The relevant amounts for accommodation are only considered reasonable amounts to claim if the ***expense*** is incurred for accommodation at these types of establishments, generally at daily rates, subject to paragraph 35 (see also paragraphs 83 and 84).

Reasonable domestic travel allowance amounts

Daily travel allowance expense claims

28. Subject to paragraphs 26 and 27, 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 relevant amounts for the 1999-2000 income year shown in this Ruling. If a deduction is claimed for more than the reasonable amount, the whole claim must be substantiated with written evidence, not just the excess over the reasonable amount.

29. Subsection 900-50(2) of the ITAA 1997 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 that ***employee*** to incur during the period from the commencement to the end of the travel, given the individual employment circumstances of the ***employee***.

Reasonable daily travel allowance amounts

30. The reasonable daily travel allowance amounts, according to salary levels and destinations, for the 1999-2000 income year are as follows:

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

Place	Accomm $	Food and drink $ Bfast Lunch Dinner 14.55 16.20 27.90	Incidentals $	Total $
Adelaide	84	58.65	12.15	154.80
Brisbane	95	58.65	12.15	165.80
Canberra	76	58.65	12.15	146.80
Darwin	89	58.65	12.15	159.80
Hobart	70	58.65	12.15	140.80
Melbourne	110	58.65	12.15	180.80
Perth	91	58.65	12.15	161.80
Sydney	119	58.65	12.15	189.80
High cost country centres	see note (a) below	58.65	12.15	see note (a) below
Tier 2 country centres (see note (b) below)	65	Bfast Lunch Dinner 12.95 14.85 25.60 53.40	12.15	130.55
Other country centres	54	53.40	12.15	119.55

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

Place	Accomm $	Food and drink $ Bfast Lunch Dinner 15.75 22.25 31.25	Incidentals $	Total $
Adelaide	112	69.25	17.25	198.50
Brisbane	127	69.25	17.25	213.50
Canberra	101	69.25	17.25	187.50
Darwin	119	69.25	17.25	205.50
Hobart	93	69.25	17.25	179.50
Melbourne	147	69.25	17.25	233.50
Perth	121	69.25	17.25	207.50
Sydney	159	69.25	17.25	245.50
High cost country centres	see note (a) below	69.25	17.25	see note (a) below
Tier 2 country centres (see note (b) below)	78	Bfast Lunch Dinner 14.55 14.85 28.90 58.30	17.25	153.55
Other country centres	65	58.30	17.25	140.55

Notes:

(a) Accommodation ***expenses*** for high cost country centres are listed in paragraph 31 of this Ruling.

(b) Tier 2 country centres are listed in paragraph 32 of this Ruling.

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

Country centre	$	**Country centre**	$
Alice Springs (NT)	70.50	Karratha (WA)	110.00
Bright (VIC)	73.00	Kununurra (WA)	92.00
Broome (WA)	99.50	Newcastle (NSW)	75.50
Burnie (TAS)	70.00	Newman (WA)	97.50
Christmas Island	78.50	Nhulunbuy (SA)	100.00
Cocos (Keeling) Islands	92.50	Norfolk Island	94.00
Dampier (WA)	79.50	Paraburdoo (WA)	83.00
Derby (WA)	70.00	Pt Hedland (WA)	93.00
Devonport (TAS)	72.00	Roebourne (WA)	70.00
Exmouth (WA)	97.50	Thursday Island	117.00
Gold Coast (QLD)	85.50	Tom Price (WA)	73.00
Halls Creek (WA)	86.00	Weipa (QLD)	90.00
Horn Island	99.00	Wilpena (SA)	90.00
Jabiru (NT)	147.00	Wollongong (NSW)	81.50
Kalgoorlie (WA)	75.00	Yulara (NT)	259.50

32. Tier 2 country centres:

Country centre	**Country centre**
Albany (WA)	Griffith (NSW)
Ballarat (VIC)	Katherine (NT)
Bathurst (NSW)	Launceston (TAS)
Bendigo (VIC)	Marla (SA)
Broken Hill (NSW)	Port Pirie (SA)
Cairns (QLD)	Wagga Wagga (NSW)
Castlemaine (VIC)	

Employees with annual salaries above $122,136

33. For employees with annual salaries above $122,136 the following amounts are considered reasonable for the relevant components covered by a daily domestic travel allowance for the 1999-2000 income year:

Salaries above $122,136

Place	Accomm	Food and drink	Incidentals	Total
Sydney	$270	$69.25 Bfast Lunch Dinner $15.75 $22.25 $31.25	$17.25	$356.50
Other Capital Cities	$210	$69.25 Bfast Lunch Dinner $15.75 $22 25 $31.25	$17.25	$296.50
Non Capital City	$120 or the relevant amount at paragraph 31 if higher	$62.75 Bfast Lunch Dinner $15 $17 $30.75	$17.25	$200

Office holders covered by the Remuneration Tribunal

34. Daily domestic travel allowance ***expense*** claims made by office holders covered by the Remuneration Tribunal are considered to be reasonable if they do not exceed the rate of allowances set by the Remuneration Tribunal for that office holder (see also paragraphs 79 to 82).

35. The 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 to claim for the purposes of the exception from substantiation in section 900-50 of the ITAA 1997. This includes the Capital City and Canberra travel allowances rates for domestic travel, having regard to the circumstances under which those allowances are paid (see paragraphs 83 and 84).

Part-day travel allowance amounts

36. Australian Public Service (APS) ***employees*** receive an allowance for travel that 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 ('Part-day travel allowance').

37. 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 shown as assessable income in the

employees' tax returns. Any claim for work-related ***expenses*** incurred for travel that does not involve ***sleeping away from home*** is subject to the normal substantiation requirements.

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

38. Amounts claimed up to the food and drink component **only** of the reasonable domestic daily travel allowance amounts for 'other country centres' (see paragraph 30) 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 1999-2000 income year, the relevant amounts are:

salary range	food and drink
Below $68,228	Bfast Lunch Dinner 12.95 14.85 25.60 $53.40 per day
$68,228 and above	Bfast Lunch Dinner 14.55 14.85 28.90 $58.30 per day

(for further information on truck drivers see the **Explanations** part at paragraphs 85 to 93 and Taxation Ruling TR 95/18).

Reasonable overseas travel allowance expense claims

39. 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 for 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 for overseas travel allowance shown in this Ruling (see paragraphs 94 to 99 below). If a deduction is claimed for more than the reasonable amount, the whole claim must be substantiated, not just the excess over the reasonable amount.

40. The overseas amounts shown in this Ruling identify the meals component and the incidentals component separately, and the amounts for each country are shown in Schedule 1 of this Ruling. The relevant reasonable amounts covered by an overseas travel allowance are shown in Schedule 1 according to the salary ranges of the following three levels of ***employees***:

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

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

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

41. If an ***employee*** travels to a location for which the reasonable amount covered by an overseas travel allowance shown in this Ruling does not include a component for food and drink (meals), a reasonable amount for meals may be added to the relevant incidentals component.

42. For the purposes of paragraph 41, the reasonable amounts for meals for overseas travel are as follows:

- Salary in excess of $122,136 per annum - $69.25 per day;
- Salary in range $68,228 to $122,136 per annum - $69.25 per day;
- Salary less than $68,228 per annum - $58.65 per day.

43. The requirement to add a reasonable meals component only applies if the ***employee*** travels to 'other countries' (i.e., a location not specifically described in Schedule 1). Examples of calculating the reasonable daily overseas meals and incidentals component are in the **Examples** part at paragraphs 98 and 99.

Explanations

Claiming a deduction

44. 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.

45. 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.

46. 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.

47. Award overtime meal allowances or travel allowances paid in deductible circumstances that are equal to or less than the reasonable allowances amount, are not always shown on an ***employee's*** group certificate. This can occur if the employer is reasonably satisfied that the ***employee*** will incur deductible ***expenses*** at least equal to the amount of the allowance paid, and that the ***expenses*** will be incurred for the purpose for which the allowance was paid (see paragraph 5).

48. If, in the circumstances described in paragraph 47, the ***employee*** has incurred deductible ***expenses*** at least equal to the amount of the allowance received, the ***employee*** does not need to claim a deduction for the ***expenses***. If a deduction is not claimed, the allowance does not need to be shown as assessable income in the ***employee's*** tax return.

49. If a deduction is claimed for a travel allowance ***expense*** or award overtime meal allowance ***expense***, the total allowance received must be shown as assessable income in the e***mployee's*** tax return. This is required even if the amount of the allowance has not been shown on the ***employee's*** group certificate.

50. If an ***employee*** does not incur deductible ***expenses*** at least equal to the amount of award overtime meal allowance or travel allowance received, the whole amount of the allowance should be shown as assessable income in their tax return. This is required even if the allowance is not shown on the ***employee's*** group certificate. The ***employee*** can then claim a deduction for the amount of deductible ***expenses*** actually incurred, subject to the substantiation provisions. The exception from substantiation may apply, depending on the amount of the claim.

The requirement to substantiate expenses

51. 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.

52. 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 of the ITAA 1997. The Commissioner considers that a travel diary is an appropriate ***travel record*** for this purpose.

Substantiation exception

53. 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. An amount for travel ***expenses*** or overtime meal ***expenses*** that has been folded-in as part of normal salary/wages, e.g., under a workplace agreement, is not considered to be an allowance.

54. These exceptions do not apply to accommodation ***expenses*** for overseas travel. The exception also does not apply to ***travel records*** 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 94 and 95; also see paragraph 96 re members of international flight crews).

55. 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 of the ITAA 1997. 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.

56. 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 that 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. This is a significantly lesser requirement than the need to keep written evidence.

57. A taxpayer can choose not to use the exception from substantiation. Each taxpayer can decide between maintaining fewer records and claiming the reasonable amount, which in some circumstances may be lower than the amount actually incurred, or keeping written evidence and claiming the full amount of deductible ***expenses*** incurred, which may be higher than the reasonable amount.

58. 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.

Travel allowance received and :	Domestic Travel Written Evidence	Domestic Travel Travel Diary	Overseas Travel Written Evidence	Overseas Travel 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 94).

** Members of international air crews do not need to keep a travel diary (***travel record***) if they limit their claim to the amount of the allowance received (see paragraph 96).

Exception for travel allowance expenses

Must sleep away from home

59. For domestic or overseas travel allowance ***expenses*** to be considered for exception from substantiation, the relevant allowance must qualify as a travel allowance. 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 their home.

Must cover cost of accommodation, food or drink, or incidentals

60. The travel allowance must be paid to cover the cost of accommodation (domestic travel only) or food or drink or ***expenses*** incidental to the travel (paragraph 900-30(3)(b) of the ITAA 1997).

Must cover specific journeys

61. The travel allowance must also be paid for specific journeys undertaken or to be undertaken for work-related travel. A travel allowance that is not paid to cover relevant ***expenses*** for specific journeys undertaken or to be undertaken for work-related travel, is not a travel allowance for the purposes of the exception from substantiation.

62. Examples of ***expenses*** relating to allowances that would not qualify for the exception from substantiation because they are not travel allowances paid to cover deductible ***expenses*** for specific journeys are:

(a) where a fixed annual travel allowance amount of, say, $2,000 a year is paid, regardless of how often or even whether travel is actually undertaken; or

(b) where a travel allowance is paid at a certain rate per hour for hours worked, even if deductible work-related travel is not undertaken.

63. However, a fixed annual entitlement for travel ***expenses*** may be a travel allowance where the allowance is based on a specified number of overnight stays and there is a requirement for recipients to repay that part of the entitlement referrable to trips not undertaken.

Must be a bona fide amount

64. 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.

65. A token amount of allowance, e.g., $5 a day to cover meals for travel that involves ***sleeping away from home***, would not be considered a payment that is expected to cover the purchase of three meals when travelling for work. The payment would not be considered a travel allowance for the purposes of the exception from substantiation.

66. What is a *bona fide* amount to cover accommodation or meals or ***expenses*** incidental to the travel depends on the facts of each case, including the arrangements for payment of the allowance.

Reasonable amount for meals

67. Subsection 900-50(2) of the ITAA 1997 requires that, in determining what is reasonable, the Commissioner must take into account the total losses or outgoings that it would be reasonable to incur for accommodation, food or drink, or ***expenses*** incidental to the travel. In determining the reasonable amount of a claim for meals, reference should be made to the period of the travel. That is, what ***expenses*** on meals (e.g., breakfast, lunch, dinner) it is reasonable to incur from the time the travel commences to the end of the travel period, given the individual employment circumstances of that taxpayer.

68. **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 is reasonable to expect Janet to incur the following meal ***expenses*** while travelling for work: Monday - dinner; Tuesday - breakfast and lunch.

69. **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 leaves Brisbane at 3.00 pm and returns home at 9.00 am the next day, it is reasonable for Phil to incur ***expenses*** on 2 meals - dinner and breakfast.

Exception for award overtime meal allowance expenses

70. 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 or drink in connection with a specific occasion when overtime is 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). An amount for overtime meals that has been folded-in as part of normal salary or wages, e.g., under a workplace agreement, is not considered to be an overtime meal allowance.

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

	Deduction allowable	Written evidence
An award overtime meal allowance is paid and the claim for ***expenses*** incurred does not exceed $16.20 per meal	Yes *	No
An award overtime meal allowance is paid and the claim for ***expenses*** incurred exceeds $16.20 per meal	Yes *	Yes, for whole claim
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 or drink in connection with overtime worked. A deduction is not automatically allowable up to the reasonable amount of $16.20 per meal.

Reasonable allowance amount

72. In setting the reasonable allowance amounts, the Commissioner takes into account the costs of food, drink and accommodation in a range of regions and establishments, based on DEWRSB and Remuneration Tribunal surveys. The Commissioner also considers salary levels, the circumstances for payment of the relevant allowance and occupational aspects. The Commissioner also sets amounts for special occupational groups. That is, the reasonable amounts are set to reflect the average cost of a meal or accommodation or ***expenses*** incidental to the travel, that might actually be incurred by an ***employee*** for those ***expenses*** that are covered by the travel allowance.

73. Against that background, where a work-related travel allowance is received and the claim for work-related travel ***expenses*** that are covered by the allowance does not exceed the relevant amounts shown in this Ruling, the travel ***expenses*** claimed are treated as reasonable (see paragraphs 24 to 35 and 38 to 43).

74. In determining if travel allowance ***expense*** claims are reasonable, consideration is given to the circumstances for payment of the travel allowance. That is, whether the travel allowance is only paid to cover deductible work-related travel undertaken or to 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.

75. In determining the overtime meal allowance amount, consideration is given to surveys conducted in a range of areas and establishments to ascertain the costs of food and drink. These surveys

take into account a variety 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.

76. Any variation to a reasonable amount shown 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.

77. The fact that a travel allowance or award overtime meal allowance amount has been approved by an Industrial Relations Commission or indexed in accordance with the CPI movement is not, on its own, considered sufficient basis for an application to vary the reasonable amounts shown in this Ruling.

Employees with annual salaries above $122,136

78. Daily domestic travel allowance ***expense*** claims made by ***employees*** with salaries above $122,136 are considered reasonable if they do not exceed the amounts set at paragraph 33 for the relevant ***expenses*** covered by the allowance. These amounts reflect accommodation ***expenses*** incurred in commercial accommodation for short term daily travel and the relevant food and drink ***expenses*** incurred during the period of that travel. The reasonable amount for incidentals applies to deductible incidental travel ***expenses*** incurred for each day the ***employee*** travels if those ***expenses*** are covered by the travel allowance.

Office holders covered by the Remuneration Tribunal

79. Daily domestic travel allowance ***expense*** claims made by office holders covered by the Remuneration Tribunal are considered reasonable if they do not exceed the rate of allowances set by the Remuneration Tribunal for that office holder (see paragraph 34 and 35).

80. 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.

81. The Tribunal rate covers accommodation, meals and incidental ***expenses*** incurred when travelling within Australia. With the exception of the special Canberra travel allowance for Federal Members of Parliament, the rate set by the Tribunal for the cost of accommodation covers accommodation at commercial establishments such as hotels, motels and serviced apartments.

82. 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 by the Tribunal, the Commissioner accepts the amount for meals and incidentals for the relevant salary range shown at paragraphs 30(i), 30(ii) and 33 of this Ruling. Overseas travel is covered at Schedule 1 of this Ruling.

Travel allowances for Federal MPs

83. The Canberra travel allowance recognises that most Federal Members make 'more settled accommodation arrangements in Canberra'. This travel allowance is paid at a rate below that for full commercial accommodation, meals and incidentals. The Capital City travel allowance for commercial accommodation reflects the costs associated with taking up accommodation in commercial establishments such as hotels, motels and serviced apartments in capital cities other than Canberra.

84. The Capital City travel allowance for non-commercial accommodation is paid if accommodation is not taken up in a commercial establishment. The rate for this travel allowance is one-third of the commercial rate to cover the cost of meals and incidental travel ***expenses***. Having regard to the circumstances under which Canberra and Capital City travel allowances are paid to Federal Members, the Commissioner accepts as reasonable, claims for ***expenses*** incurred up to the amount of allowance received (see paragraphs 44 to 50).

Employee truck drivers who receive a travel allowance

85. 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 38 sets out the reasonable amounts for food and drink ***expenses*** incurred by ***employee*** truck drivers as part of a travel allowance ***expense***.

86. Subsection 900-50(2) of the ITAA 1997 requires that, in determining what is reasonable, the Commissioner must take into account the total losses or outgoings it would be reasonable to incur for accommodation, food or drink, or ***expense***s incidental to 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 the travel commences to the end of the travel period, given the individual employment circumstances of the taxpayer.

87. 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*** also need to be kept for work-related travel of 6 or more nights in a row. Taxation Ruling TR 95/18 provides detailed information on the written evidence and ***travel records*** required to substantiate travel ***expenses***, including meal ***expenses***, for ***employee*** truck drivers.

88. 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

89. 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 provides 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

90. 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 of the ITAA 1997. ***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.

91. 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***.

92. 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 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).

93. 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 providing details in accordance with subsection 900-125(3) of the ITAA 1936.

Reasonable overseas travel allowance expense claims

94. For overseas travel covered by an allowance, reasonable amounts are 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.

95. 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 what 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.

96. 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.

97. 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.

Examples

Calculation of reasonable daily overseas travel allowance amounts

Allowance includes a meals component

98. 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 $69,000 and, at the time of travel, the exchange rate is 1,178 lira to one Australian dollar ($A1). The reasonable daily overseas travel allowance ***expense*** claim is calculated as follows:

(1) At a salary of $69,000 per annum, the daily meals and incidentals allowance payable for Italy is 162,694 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***:

$$\frac{162694}{1178} = \$A138.11$$

The ***employee*** claims a deduction for meals and incidentals ***expenses*** actually incurred of $120 per day. As the ***employee*** is claiming a deduction that is less than the reasonable amount of $138.11 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***.

Allowance without a meals component

99. 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 in Europe that is not listed in Schedule 1. The reasonable daily overseas travel allowance ***expense*** claim is calculated as follows:

(1) At a salary of $33,000 per annum the incidentals allowance payable for 'other countries – Europe' as per Schedule 1 is $32.00 Australian (there is no meals component);

(2) Add to the incidentals component of $32.00 the relevant meals component amount (described at paragraph 42), i.e., $58.65;

(3) The resulting total of $90.65 Australian is the reasonable daily overseas travel allowance ***expense*** claim for meals and incidentals for 'other countries'.

As the travel allowance paid to the ***employee*** does not specify an amount for each of the components of the allowance, the ***employee*** is entitled to claim up to $A90.65 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 under 'other countries'. A meals component can be added to the incidentals component as shown in the **Example** at paragraph 99.

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

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

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

Note that '(note a)' in the following tables in Schedule 1 means:

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

COUNTRY / CITY (All amounts shown are in whole units of currency.	COLUMN 1 - Salary above $122,136 per annum		COLUMN 2 - Salary $68,228 to $122,136 p.a.		COLUMN 3 - Salary Less than $68,228 p.a.		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
ARGENTINA	123	29	92	22	84	20	ARA
AUSTRIA	1210	388	908	291	825	265	ATS
BAHRAIN	40	11	30	8	27	7	BHD
BANGLADESH	4709	1000	3532	750	3211	682	BDT
BARBADOS	301	60	226	45	205	41	BBD
BELGIUM	4328	1093	3246	820	2951	746	BEF
BELGRADE	69	27	52	18	47	16	USD
BRAZIL (note a)	91	24	68	20	62	18	USD
BRUNEI	146	39	110	29	100	26	BND
CAMBODIA (note a)	69	27	52	20	47	18	USD
CANADA	109	37	82	27	74	25	CAD
CHILE	91	24	68	18	62	17	USD
CHINA - Hong Kong	1089	247	817	185	743	168	HKD
CHINA - other mainland locality	897	221	672	166	611	151	CNY
CHINA - elsewhere	3157	997	2368	748	2153	680	TWD
COOK ISLANDS	175	45	132	34	120	31	NZD

COUNTRY / CITY (All amounts shown are in whole units of currency.	COLUMN 1 - Salary above $122,136 per annum		COLUMN 2 - Salary $68,228 to $122,136 p.a.		COLUMN 3 - Salary Less than $68,228 p.a.		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
FIJI	125	44	94	33	85	30	FJD
FINLAND	601	203	452	153	411	139	FIM
FRANCE	658	184	493	138	449	125	FRF
GERMANY (note a)	139	52	104	39	95	36	DEM
GHANA	75	27	56	19	51	17	USD
GREECE	27133	7954	20350	5965	18500	5423	GRD
HUNGARY (note a)	9360	4969	7020	3727	6382	3388	HUF
INDIA	2461	925	1846	694	1678	631	INR
INDONESIA	459976	208041	344982	156030	313620	130487	IDR
IRAN	231611	78925	173708	59194	157917	53812	IRR
IRELAND	72	19	54	14	49	13	IEP
ISRAEL	137	30	102	23	93	21	USD
ITALY	170657	46268	127993	34701	116357	37546	ITL
JAPAN	17433	4963	13075	3722	11886	3350	JPY

COUNTRY / CITY (All amounts shown are in whole units of currency.	COLUMN 1 - Salary above $122,136 per annum		COLUMN 2 - Salary $68,228 to $122,136 p.a.		COLUMN 3 - Salary Less than $68,228 p.a.		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
JORDAN	54	18	41	14	37	12	JOD
KAZAKSTAN	104	29	78	22	71	20	USD
KENYA	5250	1572	3938	1179	3580	1072	KES
KIRIBATI	127	45	95	34	86	30	AUD
KOREA, Republic of	135453	32563	101590	24422	92355	22202	KRW
KUWAIT	28	8	21	6	19	6	KWD
LAOS (note a)	34	22	26	16	23	15	USD
LEBANON	149	29	112	22	102	20	USD
MALAYSIA	201	89	151	66	137	56	MYR
MALTA	37	9	28	7	25	6	MTL
MARSHALL ISLANDS	76	32	57	24	52	22	USD
MAURITIUS (note a)	1444	507	1083	380	984	346	MUR
MEXICO	72	25	54	19	49	17	USD
MICRONESIA	70	23	52	17	47	16	USD
MYANMAR	93	31	70	23	63	21	USD
NEPAL	3715	1504	2786	1128	2533	1025	NPR
NETHERLANDS	194	53	146	39	132	36	NLG

COUNTRY / CITY (All amounts shown are in whole units of currency.	COLUMN 1 - Salary above $122,136 per annum		COLUMN 2 - Salary $68,228 to $122,136 p.a.		COLUMN 3 - Salary Less than $68,228 p.a.		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
NEW CALEDONIA	12261	3189	9196	2391	8360	2174	XPF
NEW ZEALAND	145	40	109	30	99	28	NZD
NIGERIA	9289	2361	6967	1771	6333	1610	NGN
NORWAY (note a)	839	329	631	247	575	224	NOK
OMAN	41	11	31	8	28	7	OMR
PAKISTAN	2588	966	1941	724	1764	658	PKR
PALAU	113	28	85	21	77	19	USD
PAPUA NEW GUINEA	146	51	109	38	99	35	PGK
PHILIPPINES	2876	864	2157	648	1961	589	PHP
POLAND	59	22	44	17	40	15	USD
RUSSIA	187	33	141	24	128	22	USD
SAUDI ARABIA	329	95	247	71	224	65	SAR
SINGAPORE	150	43	112	32	102	29	SGD
SOLOMON ISLANDS	388	108	291	81	265	73	SBD
SOUTH AFRICA	309	111	232	83	211	76	ZAR
SPAIN	12740	3911	9555	2933	8686	2667	ESP
SRI LANKA	4407	1469	3306	1102	3005	1002	LKR

COUNTRY / CITY (All amounts shown are in whole units of currency.	COLUMN 1 - Salary above $122,136 per annum		COLUMN 2 - Salary $68,228 to $122,136 p.a.		COLUMN 3 - Salary Less than $68,228 p.a.		CURRENCY
	Meals	Incidentals	Meals	Incidentals	Meals	Incidentals	
SWEDEN (note a)	597	251	448	188	407	171	SEK
SWITZERLAND	216	51	162	39	147	35	CHF
SYRIA	4992	1289	3744	967	3404	879	SYP
TANZANIA	52850	20350	39735	15300	36120	13910	TZS
THAILAND	2199	842	1649	632	1499	574	THB
TONGA	137	36	103	27	93	24	TOP
TURKEY	92	26	69	19	63	17	USD
TUVALU	40	38	30	28	28	26	AUD
UNITED ARAB EMIRATES	409	98	307	74	279	67	AED
UNITED KINGDOM	71	20	53	15	48	14	GBP
USA - HAWAII	125	34	94	25	85	23	USD
USA - NEW YORK CITY	135	37	101	27	92	25	USD
USA - elsewhere	104	28	78	21	71	19	USD
VANUATU	16285	3507	12214	2631	11103	2391	VUV
VENEZUELA	107	24	80	18	73	17	USD
VIETNAM	67	23	50	17	45	16	USD
WESTERN SAMOA	170	68	127	51	116	47	WST

COUNTRY / CITY (All amounts shown are in whole units of currency.	**COLUMN 1 - Salary above $122,136 per annum**		**COLUMN 2 - Salary $68,228 to $122,136 p.a.**		**COLUMN 3 - Salary Less than $68,228 p.a.**		**CURRENCY**
	Meals	**Incidentals**	**Meals**	**Incidentals**	**Meals**	**Incidentals**	
ZAMBIA	63	21	47	16	43	15	USD
ZIMBABWE (note a)	499	427	374	320	340	291	ZWD
OTHER COUNTRIES (amount are for incidental ***expenses*** only)							
- EUROPE	-	47	-	35	-	32	AUD
- SOUTH AMERICA	-	39	-	29	-	26	AUD
- ELSEWHERE	-	35	-	26	-	24	AUD

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Commissioner of Taxation
23 June 1999

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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

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- ITAA1997 Div 900
- ITAA1997 900-12
- ITAA1997 900-B
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- ITAA1997 900-30(2)
- ITAA1997 900-30(3)
- ITAA1997 900-30(3)(b)
- ITAA1997 900-50
- ITAA1997 900-50(2)
- ITAA1997 900-55
- ITAA1997 900-60
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