



Status: **legally binding**

Taxation Determination

Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2023–24 income year?

📌 Relying on this Determination

This publication 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 this Determination. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Determination.

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What this Determination is about

1. This Determination sets out the amounts that the Commissioner considers are reasonable (reasonable amounts) for the substantiation exception in Subdivision 900-B of the *Income Tax Assessment Act 1997* for the 2023–24 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

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- overseas travel expenses – for food and drink, and incidentals when travelling overseas for work.
2. 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.
3. The approach outlined in this Determination 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.
4. 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 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

5. For the 2023–24 income year, the reasonable amount for overtime meal expenses is \$35.65.

Example 1 – calculation of reasonable amount for overtime meal expenses

6. *Samantha works for the local government. She is asked to work overtime one night to complete an urgent task. Samantha works her 8-hour day followed by 4 hours of overtime. Samantha receives an overtime meal allowance of \$25 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 \$30 on her meal.*

7. *Because Samantha has spent less than the reasonable amount for overtime meal expenses, she can claim a deduction for the \$30 she spends and she is not required to substantiate the expenditure (for example, get and keep the receipt for the meal).*

8. *If Samantha's tax return is checked by the ATO, she may be asked to explain her claim for a deduction. To do this, Samantha would show that she:*

- *worked overtime*
- *was paid an overtime meal allowance under an industrial instrument*
- *correctly declared this allowance as income in her tax return, and*

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- *costed her meal at \$30 based on the cost of the curry and drink she purchased from a nearby Thai restaurant.*

9. *If Samantha had spent more than the reasonable amount and wanted to claim the higher amount she spent, she would need to get and keep the receipt for the meal.*

10. *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

11. The following reasonable amounts for domestic travel expenses do not apply to employee truck drivers¹, office holders covered by the Remuneration Tribunal² or Federal Members of Parliament.³

12. Reasonable amounts are provided for 3 salary levels. Salary excludes any allowances received. Use Table 1 of this Determination if your salary is \$138,790 or less. Use Table 2 of this Determination if your salary is between \$138,791 and \$247,020. Use Table 3 of this Determination if your salary is \$247,021 or more.

13. Reasonable amounts are given for:

- accommodation at daily rates (for domestic travel only)
- meals (showing breakfast, lunch and dinner), and
- expenses incidental to travel.

14. 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).

15. 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.

16. 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

¹ See paragraphs 23 to 30 of this Determination for the rates for truck drivers.

² Paragraphs 66 to 69 of TR 2004/6 set out that 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.

³ Paragraphs 70 and 71 of TR 2004/6 set out that 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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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 10:00 am on Monday and return home at 3:00 pm on Tuesday, you can apply the reasonable amounts for lunch and dinner on Monday and breakfast and lunch on Tuesday.

17. 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.

18. The reasonable amounts for domestic travel expenses, according to salary levels and destinations, for the 2023–24 income year, are shown in Tables 1 to 5 of this Determination as follows:

Table 1: Reasonable amounts for domestic travel expenses – employee’s annual salary \$138,790 or less

Place	Accomm. (\$)	Food and drink (\$) breakfast 32.10 lunch 36.10 dinner 61.50	Incidentals (\$)	Daily total (\$)
Adelaide	158	as above	23.00	310.70
Brisbane	181	as above	23.00	333.70
Canberra	178	as above	23.00	330.70
Darwin	220	as above	23.00	372.70
Hobart	176	as above	23.00	328.70
Melbourne	173	as above	23.00	325.70
Perth	180	as above	23.00	332.70
Sydney	198	as above	23.00	350.70
High-cost country centres	see Table 4	as above	23.00	variable
Tier 2 country centres (see Table 5)	155	breakfast 28.75 lunch 32.80 dinner 56.60	23.00	296.15
Other country centres	141	breakfast 28.75 lunch 32.80 dinner 56.60	23.00	282.15

Table 2: Reasonable amounts for domestic travel expenses – employee’s annual salary \$138,791 to \$247,020

Place	Accomm. (\$)	Food and drink (\$) breakfast 34.95 lunch 49.35 dinner 69.20	Incidentals (\$)	Daily total (\$)
Adelaide	211	as above	32.90	397.40
Brisbane	257	as above	32.90	443.40
Canberra	246	as above	32.90	432.40
Darwin	293	as above	32.90	479.40
Hobart	235	as above	32.90	421.40
Melbourne	231	as above	32.90	417.40
Perth	245	as above	32.90	431.40

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Place	Accomm. (\$)	Food and drink (\$) breakfast 34.95 lunch 49.35 dinner 69.20	Incidentals (\$)	Daily total (\$)
Sydney	264	as above	32.90	450.40
High-cost country centres	see Table 4	as above	32.90	variable
Tier 2 country centres (see Table 5)	207	breakfast 32.10 lunch 32.80 dinner 63.95	32.90	368.75
Other country centres	188	breakfast 32.10 lunch 32.80 dinner 63.95	32.90	349.75

Table 3: Reasonable amounts for domestic travel expenses – employee’s annual salary \$247,021 or more

Place	Accomm. (\$)	Food and drink (\$) breakfast 38.90 lunch 55.00 dinner 77.00	Incidentals (\$)	Daily total (\$)
Adelaide	211	as above	32.90	414.80
Brisbane	257	as above	32.90	460.80
Canberra	246	as above	32.90	449.80
Darwin	293	as above	32.90	496.80
Hobart	235	as above	32.90	438.80
Melbourne	265	as above	32.90	468.80
Perth	265	as above	32.90	468.80
Sydney	265	as above	32.90	468.80
All country centres	\$195 or the relevant amount in Table 4 if higher	as above	32.90	variable

Table 4: Reasonable amounts for domestic travel expenses – high-cost country centres accommodation expenses

Country centre	\$	Country centre	\$
Albany (WA)	193	Jabiru (NT)	216
Alice Springs (NT)	206	Kalgoorlie (WA)	181
Armidale (NSW)	166	Karratha (WA)	223
Ararat (VIC)	159	Katherine (NT)	228
Ballarat (VIC)	187	Kununurra (WA)	204
Benalla (VIC)	168	Launceston (TAS)	174
Bendigo (VIC)	164	Lismore (NSW)	163
Bordertown (SA)	164	Mackay (QLD)	166
Bourke (NSW)	184	Maitland (NSW)	187
Bright (VIC)	180	Mount Gambier (SA)	164

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Country centre	\$	Country centre	\$
Broken Hill (NSW)	161	Mount Isa (QLD)	185
Broome (WA)	220	Mudgee (NSW)	188
Bunbury (WA)	178	Muswellbrook (NSW)	157
Bundaberg (QLD)	184	Nambour (QLD)	163
Burnie (TAS)	178	Newcastle (NSW)	195
Cairns (QLD)	175	Newman (WA)	271
Carnarvon (WA)	170	Nhulunbuy (NT)	230
Castlemaine (VIC)	162	Norfolk Island (NSW)	203
Christmas Island (WA)	218	Northam (WA)	214
Cobar (NSW)	144	Nowra (NSW)	168
Cocos (Keeling) Islands (WA)	331	Orange (NSW)	202
Dalby (QLD)	201	Port Hedland (WA)	175
Dampier (WA)	175	Port Lincoln (SA)	170
Derby (WA)	192	Port Macquarie (NSW)	190
Devonport (TAS)	161	Rockhampton (QLD)	174
Dubbo (NSW)	170	Roma (QLD)	182
Emerald (QLD)	179	Shepparton (VIC)	167
Esperance (WA)	180	Swan Hill (VIC)	181
Exmouth (WA)	214	Thursday Island (QLD)	323
Geelong (VIC)	175	Toowoomba (QLD)	161
Geraldton (WA)	165	Townsville (QLD)	174
Gladstone (QLD)	171	Wagga Wagga (NSW)	177
Gold Coast (QLD)	209	Wangaratta (VIC)	186
Gosford (NSW)	161	Weipa (QLD)	238
Griffith (NSW)	159	Whyalla (SA)	167
Halls Creek (WA)	170	Wilpena-Pound (SA)	223
Hervey Bay (QLD)	175	Wollongong (NSW)	181
Horn Island (QLD)	345	Wonthaggi (VIC)	188
Horsham (VIC)	165	Yulara (NT)	570

Table 5: Tier 2 country centres

Country centre	Country centre
Albury (NSW)	Kingaroy (QLD)
Ayr (QLD)	Maryborough (QLD)
Bairnsdale (VIC)	Mildura (VIC)
Bathurst (NSW)	Naracoorte (SA)
Bega (NSW)	Narrabri (NSW)
Ceduna (SA)	Port Augusta (SA)
Charters Towers (QLD)	Portland (VIC)
Chinchilla (QLD)	Port Pirie (SA)
Coffs Harbour (NSW)	Queanbeyan (NSW)

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Country centre	Country centre
Colac (VIC)	Queenstown (TAS)
Cooma (NSW)	Renmark (SA)
Cowra (NSW)	Sale (VIC)
Echuca (VIC)	Seymour (VIC)
Goulburn (NSW)	Tamworth (NSW)
Grafton (NSW)	Taree (NSW)
Gunnedah (NSW)	Tennant Creek (NT)
Hamilton (VIC)	Tumut (NSW)
Innisfail (QLD)	Warrnambool (VIC)
Inverell (NSW)	Wodonga (VIC)
Kadina (SA)	

Example 2 – calculation of reasonable amount for meals and incidental expenses – domestic

19. 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 4 days and 3 nights each month. Svetlana's employer pays for her accommodation directly and gives her a meal and incidental allowance of \$120 per day for the 4 days of travel. This allowance is shown on her payment summary. Svetlana's usual pattern is to eat 3 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 \$138,791 and \$247,020.
- Sale is listed as a Tier 2 country centre in Table 5 of this Determination.
- Table 2 of this Determination provides reasonable amounts for Tier 2 country centres as \$128.85 per day for meals and \$32.90 per day for incidentals (that is, a total of \$161.75 per day).

20. 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.

21. If Svetlana's tax return is checked by the ATO, she may be asked to explain her claim for a deduction. To do this, Svetlana would show that she:

- travelled to and worked in Sale for 4 days each month
- received an allowance for the meals and incidentals for each day she travelled
- correctly declared this allowance as income in her tax return, and
- 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).

22. 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.

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23. *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 while travelling and working in Sale.*

Reasonable amounts for domestic travel expenses for employee truck drivers

24. Reasonable amounts for domestic travel expenses for employee truck drivers⁴ 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 2023–24 income year, the relevant amounts are as set out in Table 5a of this Determination:

Table 5a: Reasonable amounts for domestic travel expenses – employee truck driver's meals (food and drink)

Breakfast	Lunch	Dinner
\$28.75	\$32.80	\$56.60

25. 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 cannot 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).

26. The deduction allowed for each meal is the amount actually spent and not simply the reasonable amount specified in Table 5a of this Determination. Although the formal substantiation requirements do not 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.

27. 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 – calculation of reasonable amount for meals – employee truck drivers

28. *Glenn is an employee truck driver. He is required to drive from Melbourne to Adelaide. Glenn leaves Melbourne at 9:00 pm, sleeps away from home overnight in his truck cab, then drives back to Melbourne the following day. Glenn is paid a travel allowance of \$55 for each day. These amounts are shown on his payment summary.*

29. *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*

⁴ 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*.

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is unloaded and reloaded, Glenn heads to Bordertown where he stops for lunch. Here he spends \$25 on food and drink. He then continues to Melbourne arriving at 5:00 pm, snacking on almonds and water that he brought from home as he drives.

30. *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).*

31. *If Glenn's tax return is checked by the ATO, he may be asked to explain his claim for these amounts. He would need to:*

- *show that he travelled to and from Adelaide (for example, his work diary)*
- *show that he received an allowance for the meals for each day that he travelled*
- *show 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

32. If you are travelling overseas and are away from your usual residence for 6 or more nights in a row, you must still keep travel records even if you rely on the reasonable amounts and do not 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.

33. Reasonable amounts are provided for 3 salary levels. Salary excludes any allowances received.

- Use Table 6 of this Determination if your salary is \$138,790 or less.
- Use Table 7 of this Determination if your salary is between \$138,791 and \$247,020.
- Use Table 8 of this Determination if your salary is \$247,021 or more.

34. Reasonable amounts are given for:

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

35. Any expenditure on accommodation overseas must be fully substantiated.

36. 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.

37. 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.

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38. If you travel to 2 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.

39. 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.

40. The reasonable amounts for overseas travel expenses per day according to salary levels and cost groups for the 2023–24 income year are shown in Tables 6 to 9 of this Determination as follows:

Table 6: Reasonable amounts for overseas travel expenses – employee’s annual salary \$138,790 or less

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: Reasonable amounts for overseas travel expenses – employee’s annual salary \$138,791 to \$247,020

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: Reasonable amounts for overseas travel expenses – employee’s annual salary \$247,021 or more

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

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Table 9: Table of countries

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

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Country	Cost Group	Country	Cost Group	Country	Cost Group	Country	Cost Group
Cyprus	4	Kenya	4	Poland	3	Vietnam	3
Czech Republic	3	Korea Republic	6	Portugal	4	Zambia	2
Denmark	6	Kosovo	2	Puerto Rico	6		
Dominican Republic	4	Kuwait	5	Qatar	6		
East Timor	4	Kyrgyzstan	2	Romania	3		

Example 4 – calculation of reasonable amount for meals and incidental expenses – overseas

41. Prashant travels to China on business for 2 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 \$138,791 and \$247,020.
- Table 9 of this Determination lists China as Cost Group 5.
- 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).

42. 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). However because he has spent more than 6 nights away in a row, Prashant must keep travel records (such as a travel diary) for the 2 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).

43. If Prashant's tax return is checked by the ATO, he may be asked to explain his claim for a deduction. To do this, Prashant would show he:

- travelled to China for work
- received an allowance for the meals and incidentals for each day he travelled
- correctly declared this allowance as income in his tax return, and
- 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).

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

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been included on his payment summary as Prashant's employer must withhold from the accommodation allowance.⁵

Date of effect

45. This Determination applies to the 2023–24 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*).

Commissioner of Taxation

28 June 2023

⁵ Refer to [PAYG Withholding Variation: Allowances](#).

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References

Related Rulings/Determinations:

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

Legislative references:

- ITAA 1997 Subdiv 900-B

Previous Rulings/Determinations:

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ATO references

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Introduction

1. This policy sets out the rules and processes that are to be applied when planning, arranging and approving domestic and international travel for official business, excluding long-term deployments over 21 days. All DVA officials and non-staff travellers are required to observe and comply with this travel policy.
2. This policy is to be read in conjunction with the [Accountable Authority Instruction – Official travel](#).

Definitions

3. The following terms are used in this document:
 - **Comcover** – the Australian Government’s self-managed insurance fund managed by the Department of Finance.
 - **International best fare (IBF)** – the lowest fare available on the day the travel is booked on a regular scheduled service (not a charter flight), that suits the practical business needs of the traveller and maximises overall value for money for the total cost of the trip (as outlined in [Resource Management Guide No. 405: Official International Travel – Use of the best fare of the day](#)).
 - **Lowest practical fare (LPF)** – the lowest fare available at the time the travel is booked on a regular service (not a charter flight), that suits the practical business needs of the traveller (as outlined in [Resource Management Guide No. 404: Official Domestic Travel – Use of the lowest practical fare](#)).
 - **Non-staff** – travellers that do not meet the definition of Officials, such as Audit Committee members, clients or other external participants. Travel arrangements for labour hire, contractors or consultants should be specified in the individual’s employment contract and should be consistent with non-SES travel entitlements.
 - **Officials** – DVA staff employed under the *Public Service Act 1999* (APS employees).
 - **Official travel** – any travel where a Commonwealth entity is ultimately responsible for any of the direct or indirect costs associated with that travel. This includes travel by Officials and non-staff to undertake work duties at the direction of the employer to achieve one or more Commonwealth objectives.
 - **Travel request** – a mandatory work flow process used by the department as an approval process prior to travel being undertaken.
 - **Travel expenditure** – expenses associated with travelling for the purpose of conducting business-related activities.
 - **Whole of Australian Government (WoAG) travel arrangements** – managed by the Department of Finance and mandatory for all non-corporate Commonwealth entities when booking flights, accommodation and short-term vehicle hire.

Policy

4. The following are to be applied for official domestic and international travel:

General policy requirements

5. Travel is to be arranged in accordance with the WoAG travel arrangements.
6. LPF or IBF must be considered when booking travel and reasons documented if not selected.
7. Official travel should only be undertaken when:
 - there is a demonstrated business need,
 - other communication tools, such as teleconferencing and video conferencing, are an ineffective option; and
 - it is the most effective way to achieve the department's aims and objectives.
8. Time spent travelling away from normal headquarters on official travel to your destination is determined as work time but does not contribute towards overtime. It is recorded as flex-time for APS 6 staff (or equivalent) and below.
9. Travel expenditure must be an efficient, effective, economical and ethical use of public money, and be publicly defensible.
10. When booking travel, Officials must make decisions based on an impartial consideration of the fares available and not on a personal preference for a particular airline or aircraft type, access to airline lounges or accumulating airline status credits.
11. All travel should be undertaken in line with the relevant DVA finance and human resource policies and procedures.
12. The WoAG travel arrangements must not be used for personal or leisure travel.

Travel approval

13. Travel must be approved by the relevant delegate prior to travel. The current list of delegates for official travel is outlined in [Attachment A](#).
14. Travellers must obtain delegate approval for any changes to approved travel, in advance of those changes occurring.
15. Officials must not approve their own travel.
16. In approving travel for official business, delegates should be flexible in accommodating the needs of travellers, taking into account family responsibilities, personal circumstances, safety and security, and other relevant factors that may affect their ability to travel, balanced against operational requirements.

Class of travel

17. All official domestic travel by non-SES staff and non-staff is to be undertaken in economy class. SES (and equivalent) staff must travel economy class when flight duration is 2.5 hours or below. The only exceptions to this are where there is:
 - a medical requirement for a higher class of travel, supported by appropriate evidence, or
 - a strong business case in writing, supported by the Secretary.
18. SES are able to travel business class for domestic flights with a duration of more than 2.5 hours.
19. Statutory office holders are entitled to travel at a class of travel in accordance with their relevant [Remuneration Tribunal determination](#), taking into account relevant agency policies.
20. Official international travel by SES staff may be undertaken in business class. Non-SES staff international travel is to be undertaken in economy class, or as otherwise agreed by the Secretary, noting that in accordance with clause 42 staff are entitled to a rest day after their arrival prior to commencing official duties and upon returning to Australia.
21. Official domestic travel by non-staff is to be undertaken in accordance with the terms of the contract between DVA and the other party. Where these terms are not specified, travel is to be undertaken in economy class.
22. SES and non-SES staff travelling by rail or coach, where more than one class is provided, can travel by the highest class. Where a rail or coach journey extends over most of the night or beyond midnight, the traveler is entitled to sleeping accommodation where available. Rail or coach travel must represent value for money and not be more than Best Fare of the Day if the trip was taken by air.

Travel allowance and other travel expenditure

23. For non-SES employees, the DVA Enterprise Agreement provides an entitlement to an accommodation payment of \$50 for each overnight stay if the employee chooses to stay in non-commercial accommodation (e.g. the home of the relative or friend).
24. Staff employed under the *Public Service Act 1999* (PS Act) will be entitled to an allowance in respect of meals and incidentals when undertaking approved travel on official business from their usual place of work, for periods up to 21 days.
25. Travel allowance is not payable on single day travel.
26. A delegate can approve reimbursing a staff member for reasonable costs not covered by the travel allowance, such as parking, taxi or ride share costs, where a departmental credit card or Cabcharge are unavailable.
27. Tipping is a personal expense and is not an allowable charge, except where it is customary when travelling overseas and the level of tip is appropriate to local practices.
28. Officials and non-staff are entitled to a Motor Vehicle Allowance for private vehicle use during Official travel. Private vehicle usage should only occur when rental car or taxi services are not feasible.

Travellers must obtain Delegate approval for private vehicle use prior to travelling, further guidance is found in DVA's [Motor Vehicle Allowance procedure](#) on the Intranet.

29. Statutory office holders are entitled to travel allowances as specified in the relevant [Remuneration Tribunal determination](#).
30. Non-staff engaged under labour hire or other contractor arrangements, will be entitled to a payment in accordance with the terms of contract between DVA and the other party, which should be consistent with non-SES travel entitlements. Where these terms are not specified, a payment will be made to the contractor consistent with non-SES travel entitlements.

Airline lounge membership

31. SES staff can be approved for one airline lounge membership where their position requires travel. If it can be demonstrated that they will undertake more than 12 return trips per annum, a second membership can be considered by their delegate.
32. Non-SES staff required to travel on a regular basis may be approved a lounge membership by submitting a business case to their delegate.
33. Officials must return their DVA funded airline lounge membership cards to the Travel Team upon leaving DVA.

Passports

34. Official passports, also known as [Diplomatic or Government sponsored passports](#), must only be used for official international travel. It is the responsibility of the traveller to complete the passport application process. Advice and support can be provided by the Travel team.
35. Official passport application fees are a departmental expense which is covered by a Commonwealth credit card. Travellers can be reimbursed for other expenses incurred such as passport photos.
36. Official passport applications must be approved by the relevant AS or FAS. Further guidance can be found in the *Passport and Visa Information* section of the [DVA Travel](#) Intranet page.
37. Official Passports must be stored securely in a lockable cabinet on DVA premises when not in use.

Loyalty points

38. Under the WoAG travel arrangements, reward and loyalty points must not be accrued. Status credits may still be accrued.
39. WoAG travel services cannot accept personally accrued loyalty points to part-pay new bookings or upgrade travellers to a higher travel class. Similarly, airline counter staff at check-in or in airline lounges must not be approached to redeem loyalty points for a travel class upgrade. Where an upgrade is offered by the airline for operational reasons only, such as over-full seating in economy class, this can be accepted.

Leave with official travel

40. Leave coupled with official travel must not exceed 20 per cent of the period of official travel and DVA must not incur any additional costs. Official travel coupled with leave, particularly for international travel must withstand public scrutiny and not be seen to directly benefit the traveller.
41. Leave coupled with official travel that is up to 20 per cent of the total official travel period must be approved by the SES Band 3 for domestic travel and the Secretary for international travel.
42. Travellers on official international duty to a location which operates in a time zone that is more than 6 hours different than their Australian departure location may take a rest period of up to 24 hours prior to the commencement of official duties and upon returning to Australia. Rest periods are not counted as leave.

Recordkeeping

43. All records and documentation relating to official travel must be stored in DVA's travel management system or the records management system for audit purposes.

Responsibilities

All travellers

44. Travellers must ensure that prior approval is obtained from the relevant delegate prior to undertaking or arranging travel.
45. Travellers must acquit their travel against the approved travel request within 14 days of the completion of the travel. A [post travel checklist](#) must be completed for international travel and is available on the intranet.
46. Travellers must arrange any vaccination requirements for travel and seek the advice of the [Travel Doctor](#) website, prior to travel.
47. Travellers must register their travel with Department of Foreign Affairs and Trade through [Smarttraveller](#).
48. Support for international travel is provided through International SOS as part of DVA's Comcover insurance. Refer - [Overseas Medical and Travel Assistance](#), [International SOS](#).
49. Travellers can seek reimbursement for any out of pocket vaccination expenses. Travellers with an issued Commonwealth credit card can use it for vaccination costs.

Delegates

50. Before approving any travel expenditure, the approving delegate must be satisfied that the travel contributes to the achievement of DVA business, and that the proposed travel arrangements represent

an efficient and effective use of DVA funds. Alternatives to air travel, such as teleconferencing and video conferencing, must be considered.

51. Delegates should approve travel requests in DVA's travel management system prior to the travel being undertaken. Where this is not possible, delegates must give approval in writing prior to travel.
52. Delegates must ensure that sufficient funds are available within the relevant budget to meet the cost of the travel.
53. Delegates should ensure that all necessary travel acquittals are undertaken within the required timeframes.
54. Delegates should ensure that officials are aware of, and comply with, the requirements of this policy and the travel procedures.

Non-compliance with the Travel Policy

55. Compliance with this policy and the associated procedures and processes is mandatory for all officials of the department and non-staff travellers, including contractors and consultants.
56. Failure to adhere to this policy may result in non-compliance with the Government Commonwealth Financial Framework and Whole of Australian Government Travel Arrangements. Depending on the circumstances, non-compliance may be reviewed against the APS Code of Conduct.

More information

57. Relevant legislation, policies and guidance include:
 - *Public Governance, Performance and Accountability Act 2013* (PGPA Act): s15, s21, s23, s52
 - *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule): s18
 - [Approving commitments of relevant money](#)
 - [Resource Management Guide No. 404: Official domestic travel – use of the lowest practical fare](#)
 - [Resource Management Guide No. 405: Official international travel – use of the best fare of the day](#)
 - [Resource Management Guide No. 418: Payment terms for Australian Government travel arrangements – card services](#)
 - [Whole-of-Australian-Government Travel Services](#)

Review date

58. This document must be reviewed at least every year, or when there are significant changes within DVA that require a review of this policy.

Attachment A – Travel approval delegates

Domestic travel approval delegates

1. The Secretary has approved the following approval arrangements for domestic travel:
 - The Secretary approves travel for staff who attend events where the Minister is also attending. Confirming the travel and approving acquittals in the Departments Travel system can then be actioned by the appropriate delegate.
 - The Secretary's travel is approved by the Minister. The Chief Operating Officer (COO) then confirms the travel and acquittals in the department's travel system.
 - Travel for the Secretary's direct reports is approved by the Secretary. The COO then confirms the travel and any acquittals in the department's travel system.
 - Deputy Secretaries approve travel for their direct reports.
 - First Assistant Secretaries (FAS) and equivalents can approve travel for all staff in their divisions.
 - Assistant Secretaries (AS) and equivalents can approve travel for all staff within their Branch.
 - Statutory office holder travel is approved by their line manager.
 - The following exemptions apply for travel approvals below the AS level:
 - **Veteran Access Network (VAN) staff travel**, can be approved by the Director Client Contact & Support Section
 - **Office of Australian War Graves staff travelling for maintenance work**, can be approved by the Director War Graves or their delegates, at an EL1 level or above.
 - **Veterans' Review Board (VRB) members and staff** can be approved by the VRB Principal Member or VRB National Registrar or their delegates.

International travel approval delegates

2. The Secretary's travel is approved by the Minister for Veterans' Affairs, and actioned by the Chief Operating Officer in the department's travel system.
3. Where the total cost of international travel (GST inclusive) for an individual or group is:
 - \$50,000 or less, travel must be approved by the Secretary in writing. Confirming the travel and approving acquittals in the department's travel system can then be actioned by the appropriate delegate.
 - More than \$50,000, travel must be approved by the Minister for Veterans' Affairs. Confirming the travel and approving acquittals in the department's travel system can then be actioned by the appropriate delegate.