

**NOTES ON OVERSEAS OR
EXTENDED DOMESTIC TRAVEL (OF 5 DAYS OR MORE)**

If a work related trip is anticipated, it will generally be of advantage to have an timer worked out in advance. In addition, try to line up some appointments in advance (by writing letters or sending faxes – keep a copy plus any replies). You must also keep a travel diary in the following format:

Travel Diary Expenses
(convert costs to Australian Dollars)

Date	Time(+ duration e.g. 10am - 2pm: 4hrs)	Place	Person met or Institution & nature of activity	Accom.\$	Meals \$	\$ Transport e.g. Bus, Train, Hire, Car Internal Air Fares	Misc. e.g. Museum Entry, Posters, Photo. Expenses Books Mags etc
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The entry must be made as soon as practical after the event. Please keep all relevant receipts, summarise into the above expense headings.

Air Fares

You can claim a proportion of the air fare overseas, in the same proportion that you are involved in business activities – e.g. if away for four weeks, and two weeks of that time is business related, then one half of the air fare (and travel insurance) may be claimed. However, if you travel overseas for a predominant reason, such as to attend to work related conference or to undertake a work related training course, then the whole amount of the air fare may be claimable.

Other records to keep: - Commission on Travellers Cheques
 - Departure Tax
 - Passport & Visa Expenses

Expenses Claimable Against Travel Allowance

If you are paid an allowance by your employer for travel, the Tax Office has placed limits on the amount you can claim each day, as follows:
Although substantiation is not required, you must be able to demonstrate that the expense was incurred. (e.g. by an entry in your diary).

a) Domestic travel in Australia must not exceed daily rates set by Australia Public Service by more than \$5 per day. (Currently up to \$419.05 per overnight stay in capital cities such as Sydney or Melbourne and up to \$390.05 elsewhere). (*see Tax Ruling TD 2010/19*). The actual rates are salary dependent.

b) For long distance truck drivers from \$84.90 to \$92.65 per day depending on salary.

c) Overseas Travel – the food, drink and incidentals component of travel expenses should not exceed the overseas travel allowance set by the Australian Public Service (range \$90.00 - \$370 per day, depending on salary and location). Accommodation expenses will be accepted at cost, providing receipts are kept. **Note:** where you are not in receipt of a travelling allowance, then receipts should be kept for all expense claims, including meals and accommodation, and local travel expenses. Ø

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Ø The Tax Office will now accept Diary entries for meals purchased at Truck Stop Diners or from vending machines.