



New South Wales Branch

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ARTIO NSW Information Circular 3/2017

ATO reinstates Meal by Meal approach in revised 2017/18 Tax Determination

Dear Member

I am pleased to advise the Australian Taxation Office will reinstate the former *Meal by Meal* approach used to determine claimable meal expenses for drivers working away from home for the 2017/18 financial year.

The decision follows a concerted effort led by the Australian Road Transport Industrial Organisation, representing its Branches, including ARTIO NSW, and in conjunction with the ATA and TWU for the previous determination to be overturned, on the basis it was announced with no consultation with industry, and would have left drivers significantly out-of-pocket in relation to legitimate work expenses.

The meal amounts feature in a revised Taxation Determination 2017/19, and follow the approach for Tier 2 country centres by providing the following separate amounts for each meal. The amounts are:

BREAKFAST	LUNCH	DINNER
\$24.23	\$27.65	\$47.70

Operators should note the ATO does not limit the amount a driver can claim when travelling away from home overnight for work, and drivers do not have to keep receipts for every meal if their claim does not exceed the reasonable amounts the Commissioner publishes each year.

It is important to note **drivers can only claim for amounts spent and not just the Commissioner's reasonable amount**. Should drivers be asked to justify their claims, **records such as bank statements for purchases can be used to show how much was spent**.

ARTIO and other industry associations around the country, have been vocal advocates for the ATO to revise its earlier determination, which would have reduced by 43% the amount drivers could claim for meal expenses whilst working away from home. The ATO's revision means drivers will have more to spend on healthy meal options, which are typically more expensive than fast-food alternatives.

A range of guidance materials have been prepared by the ATO and industry for employee drivers, especially those who claim less than the published amounts. Operators are encouraged to refer the following links to drivers:

[Taxation Determination](#)
[Truck drivers – claiming work related expenses](#)

ARTIO NSW welcomes and appreciates the ATO's willingness to engage with the industry on this important matter, and look forward to future and ongoing consultation to simplify record keeping requirements for drivers.

Please contact me if further information is required.

A handwritten signature in black ink, appearing to read 'Hugh McMaster', written in a cursive style.

Hugh McMaster
Secretary/Treasurer