

IROC Ruling – Travelling Allowances

Taxpayer Audit & Assessment Department

Interpretations, Rulings & Opinions Committee (IROC)
Dated: April 19, 2007

Ruling No. 01 – IT 19/04/07

GUIDELINES OF THE NEW RATES FOR TRAVELLING ALLOWANCES

Listed below are amended travelling Allowances which are to be used commencing April 19, 2007.

<u>POSTS</u>	<u>FROM</u> \$	<u>TO</u> \$
Managing Directors/Chief Executive Officer	549,360.00*	604,296.00*
Senior Managers	441,600.00*	485,760.00*
Middle Managers	353,556.00*	406,584.00*
Genuine Travelling Officers	289,800.00 21.00 per kilo	318,000.00 23.00 per kilo
Genuine Travelling Officers (No mileage)	376,740.00*	395,580.00*
Supervisors	211,560.00 and 21.00 per kilo	232,716.00 23.00 per kilo
Casual miles (mileage without travelling allowances)	28.00 per kilo	30.00 per kilo
Commuted		216,000.00

This must only be used as a guide in determining the tax-free portion of the travelling allowance. The above figures represent the maximum, which may be allowed. Officers, therefore, should be satisfied that the amount allowed represents “bona fide” travel expenses incurred to perform official duties.

***Further, please note that the asterisks denote that travelling Allowance is inclusive of mileage.**