

IROC Ruling – Travelling Allowances

Taxpayer Audit & Assessment Department

Interpretations, Rulings & Opinions Committee (IROC)
Dated: September 10, 2008

Ruling No. 01 – IT 10/09/08

GUIDELINES OF THE NEW RATES FOR TRAVELLING ALLOWANCES

Listed below are amended travelling Allowances which are to be used commencing September 1, 2008.

<u>POSTS</u>	<u>FROM</u> \$	<u>TO</u> \$
Managing Directors/Chief Executive Officer	604,296.00*	725,160.00*
Senior Managers	485,760.00*	582,912.00*
Middle Managers	406,584.00*	487,920.00*
Genuine Travelling Officers	318,000.00 23.00 per kilo	381,600.00 30.00 per kilo
Genuine Travelling Officers (No mileage)	395,580.00*	474,696.00*
Supervisors	232,716.00 and 23.00 per kilo	279,264.00 30.00 per kilo
Casual miles (mileage without travelling allowances)	30.00 per kilo	36.00 per kilo
Commuted	216,000.00	259,200.00

NB. 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.

***The asterisks denote that the travelling Allowance is inclusive of mileage.**