



## Truck Drivers' Questionnaire

Taxpayer's name \_\_\_\_\_  
Tax file number \_\_\_\_\_  
Year ended \_\_\_\_\_  
Employer \_\_\_\_\_

1. Were you required to sleep away from home overnight during the income year as part of your work duties?

**YES/NO**

If **no**, then no claim can be made.

2. If **yes** to question one, how many nights did you sleep away from home? \_\_\_\_\_  
3. What records do you have, such as a travel diary, to confirm the number of nights you slept away from home during the income year?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*Note, where no records exist and you are not an employee in receipt of the Commissioner's reasonable truck driver's allowance noted in **TD 2019/11**, no claim should be made.*

4. Were you paid a reasonable travel allowance in accordance with the Commissioner's guidelines?

**YES/NO**

5. If you answered **yes** to question four, you must be able to demonstrate the following:

Expenses claimed must have been incurred;

- a. Expenses must be directly relevant to earning your income while you are away from home overnight;  
b. If the claim is less than the Commissioner's reasonable amount, no substantiation is required; or  
c. If the claim is more than the Commissioner's reasonable amount, the whole amount must be supported by written evidence.

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**Note 1:** *If you did not receive a travel allowance, or are a sole trader or self-employed, the following guidelines apply:*

- *All expenses claimed must have been incurred; and*
- *The expenses claimed must be either incurred in gaining or producing your assessable income or necessarily incurred in carrying on your business; and*
- *The whole claim must be supported by written evidence and travel records, where required.*

**Note 2:** *You should be aware that written evidence from a supplier must show the following details:*

- *The date the expense was incurred;*
- *The name or business name of the supplier;*
- *The amount of the expense incurred;*
- *The nature of the goods or services; and*
- *The date the document was made out.*

*If the document provided by the supplier does not specify the nature of the goods or services, you may insert the missing details on the document before lodging the tax return.*

6. Have you incurred truck driving expenses for parking fees, road or bridge tolls, etc. that will either require receipts or a completed diary recording the written evidence details from note 2 above?

**YES/NO**

If **yes**, please provide the following information:

**Details**

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Hilary Wijeratne Pty Ltd is a Corporate Authorised Representative No. 1252707 of SMSF Advisers Network Pty Ltd  
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**Reasonable amounts for domestic travel expenses for employee truck drivers**

<b>Breakfast</b>	<b>Lunch</b>	<b>Dinner</b>
<b>\$25.20</b>	<b>\$28.75</b>	<b>\$49.60</b>

**Truck driver's declaration**

- A. *I confirm that I wish to make the above claims for truck drivers' expenses on the basis that I have incurred the above expenses in deriving my assessable income and I have the necessary records to substantiate my claims;*
- B. *My tax agent has explained to me the law as it relates to truck drivers including the Commissioner's ruling guidelines; and*
- C. *I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.*

Signed .....

Dated .....

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## Travel allowance expense declaration for employee truck drivers claiming meals

Taxpayer's name .....

Tax file number .....

I, ..... of .....  
declare that during the year ended 30 June ..... I was required to travel away from home overnight for the purposes of performing my work duties.

As a result, I understand that I may be entitled to claim a deduction for travel-related expenses up to the daily amount prescribed by the Commissioner of Taxation ('Commissioner') for meal expenses incurred (i.e., for breakfast, lunch and/or dinner), without having to substantiate my claim (e.g., by keeping receipts for each meal).

In making such a claim, I also declare the following:

(a) An allowance was paid to me during the year (by my employer) to compensate me for the cost of meals in relation to each overnight work trip undertaken during the year.

(b) The amount being claimed for breakfast, lunch and/or dinner has actually been incurred by me in the course of performing my work duties whilst travelling away from home overnight, and I understand that I **cannot** simply claim a deduction up to the Commissioner's daily amount (for breakfast, lunch and/or dinner) just because I have received an allowance from my employer.

(c) The purpose of the daily reasonable allowance amounts prescribed by the Commissioner is to simply set a limit on the maximum amount that can be claimed as a tax deduction for breakfast, lunch and/or dinner (covered by an eligible travel allowance) without having to provide receipts (or a travel diary in some cases).

(d) I may be required by the Commissioner to reasonably demonstrate how the amount being claimed for breakfast, lunch and/or dinner during the year was determined, and whether the amount claimed was incurred by me for work-related purposes.

Signed .....

Dated .....

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