

SALARIES AND ALLOWANCES ACT 1975

DETERMINATION VARIATION

PREAMBLE

This determination provides clarification in relation to accommodation allowances for Members of Parliament as a result of the recent issuing of Taxation Determination 2014/19 by the Australian Taxation Office.

DETERMINATION

The determination of the Salaries and Allowances Tribunal made on the 24th day of June 2014 under sections 6(1)(a), (ab), (b) and 6AA of the *Salaries and Allowances Act 1975*, as amended from time to time, is hereby varied by a further determination set out below.

The variation is effective from 1 July 2014.

Remove from Part 5, Section 1.6 the following:

1.6 Where a section in this Part refers to an accommodation allowance, the relevant total daily allowance is determined to be the relevant Australian Taxation Office reasonable benefit limit applicable at the date of travel. The Australian Taxation Office reasonable benefit limit 2013/14 rates can be found in Taxation Determination TD 2013/16. For the purpose of calculating the appropriate salary limits in the Taxation Determination, the salary of a Member of Parliament shall be comprised of the base remuneration and any additional remuneration set out in Part 2 Sections 1 and 2 of this determination together with the base electorate allowance set out in Part 3 Section 2 of this determination. Where travel involves part of a day, the allowance payable will be calculated in accordance with the following formulae:

Include in Part 5, Section 1.6 the following:

1.6 Where a section in this Part refers to an accommodation allowance, the relevant total daily allowance is determined to be the relevant Australian Taxation Office reasonable benefit limit applicable at the date of travel. The Australian Taxation Office reasonable benefit limit 2014/15 rates can be found in Taxation Determination TD 2014/19. For the purpose of calculating the appropriate salary limits in the Taxation Determination, the salary of a Member of Parliament shall be comprised of the base remuneration and any additional remuneration set out in Part 2 Sections 1 and 2 of this determination together with the base electorate allowance set out in Part 3 Section 2 of this determination. Where travel involves part of a day, the allowance payable will be calculated in accordance with the following formulae:

Remove from Part 9, Section 2 the following:

2.4 The daily amount which a Member of Parliament can be reimbursed for accommodation expenses, meals and incidentals for purposes specified in this Part shall be –

2.4.1 the relevant Australian Taxation Office reasonable benefit limits for accommodation, meals and incidentals set out in Taxation Determination TD 2013/16 where the Member utilises commercial accommodation located in Australia; and

2.4.2 up to \$400 per day for accommodation plus the relevant Australian Taxation Office reasonable benefit limit for meals and incidentals set out in Taxation Determination TD 2013/16 where a Member utilises commercial accommodation located outside Australia.

2.5 The daily amount which a Member can be reimbursed in respect of non-commercial accommodation utilised in Australia or outside Australia shall be 40 per cent of the amounts specified in subsections 2.4.1 and 2.4.2 of this Section.

Include in Part 9, Section 2.4 the following:

2.4 The daily amount which a Member of Parliament can be reimbursed for accommodation expenses, meals and incidentals for purposes specified in this Part shall be –

2.4.1 the relevant Australian Taxation Office reasonable benefit limits applicable at the date of travel for accommodation, meals and incidentals set out in Taxation Determination TD 2014/19 where the Member utilises commercial accommodation located in Australia; and

2.4.2 up to \$400 per day for accommodation plus the relevant Australian Taxation Office reasonable benefit limit for meals and incidentals set out in Taxation Determination TD 2014/19 where a Member utilises commercial accommodation located outside Australia.

2.5 For the purpose of calculating the appropriate salary limits in the Taxation Determination, the salary of a Member of Parliament shall be comprised of the base remuneration and any additional remuneration set out in Part 2 Sections 1 and 2 of this determination together with the base electorate allowance set out in Part 3 Section 2 of this determination.

2.6 The daily amount which a Member can be reimbursed in respect of non-commercial accommodation utilised in Australia or outside Australia shall be 40 per cent of the amounts specified in subsections 2.4.1 and 2.4.2 of this Section.

Signed this 2nd day of September 2014.

W S Coleman AM
CHAIRMAN

C A Broadbent
MEMBER

B J Moore
MEMBER

SALARIES AND ALLOWANCES TRIBUNAL