

	Domestic Travel		Overseas Travel	
Travel allowance is received and:	Written evidence?	Travel Diary?	Written evidence?	Travel Diary?
1. The amount being claimed <i>does not exceed</i> the reasonable allowance amount				
(a) Travel is for less than six nights in a row	No	No	Yes ¹	No
(b) Travel is for at least six nights in a row	No	No	Yes ¹	Yes ²
2. The amount being claimed <i>exceeds</i> the reasonable allowance amount				
(a) Travel is for less than six nights in a row	Yes (whole claims)	No	Yes	No
(b) Travel is for at least six nights in a row	Yes (whole claims)	Yes	Yes	Yes ²

¹ Written evidence is required for overseas **accommodation** expenses but **not** for food, drink and incidentals. Refer to S.900-55 of the ITAA 1997.

² Crew members on international flights do **not** need to keep a travel diary if they limit their claim to the amount of the allowance received. Refer to S.900-65 of the ITAA 1997.

Source: National Tax and Accountants Association Ltd