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Overtime Meal Allowance Expense Declaration

I, of

declare that during the year ended 30 June I was required to work overtime in the course of performing my work duties.

As a result, I understand that I may be entitled to claim a deduction for overtime meal expenses up to the daily amount prescribed by the Commissioner of Taxation ('Commissioner'), for each occasion of overtime worked, without having to substantiate my claim (e.g., without having to obtain receipts or similar documents).

Reasonable amount for overtime meal expenses

For the **2025-26** income year the reasonable amount for overtime meal expenses is **\$38.65**.

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

An allowance was paid to me during the year (by my employer) under an 'industrial instrument' (i.e., a law of the Commonwealth or of a State or Territory, or an award, order, determination or industrial agreement in force under such a law) to compensate me for the cost of meals consumed in relation to each occasion of overtime being claimed.

The amount claimed has actually been incurred by me in the course of performing my work duties whilst working overtime and I understand that I cannot simply claim a deduction up to the Commissioner's daily amount just because I have received an allowance from my employer.

The purpose of the daily reasonable allowance amount prescribed by the Commissioner is to simply set a limit on the amount that can be claimed as a tax deduction for overtime meal expenses covered by an eligible overtime meal allowance without having to provide receipts.

I may be required by the Commissioner to reasonably demonstrate how the amount being claimed for overtime meal expenses was determined.

Signed

Dated