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**Public Ruling**  
**Pay-roll Tax Act—Harmonised:**  
**OVERNIGHT ACCOMMODATION**  
**ALLOWANCES PAID TO TRUCK DRIVERS**

*A Public Ruling, when issued, is the published view of the Commissioner on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue/s it addresses. Where a change in legislation or case law (the law) affects the content of a Public Ruling, the change in the law overrides the Public Ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant, subsidy or exemption, as the case may be, in accordance with the law.*

## What this Ruling is about

1. The *Pay-roll Tax (Harmonisation) Amendment Act 2008* amended the *Pay-roll Tax Act 1971* (the *Pay-roll Tax Act*) with effect from 1 July 2008 to harmonise certain aspects of Queensland's pay-roll tax system with the systems of other jurisdictions.
2. Section 13ZH of the *Pay-roll Tax Act* treats as wages any accommodation allowances paid or payable to an employee in respect of a night's absence from the employee's usual place of residence to the extent that those allowances exceed the exempt rate.
3. Generally, accommodation allowances are paid to an employee to cover temporary accommodation costs incurred while the employee is required to travel for work purposes.<sup>1</sup>
4. Under the *Transport Workers (Long Distance Drivers) Award 2000* (the *Award*), where a long distance truck driver is unable to return home at night, the employer is required to pay the driver an allowance to cover the necessary personal expenses reasonably incurred in travelling. Further, the *Award* states that where the employer provides suitable accommodation away from the vehicle, the truck driver will not be entitled to the allowance. Under general circumstances, truck drivers do not incur accommodation expenses when travelling for work as they sleep in their trucks.
5. This Public Ruling clarifies the pay-roll tax treatment of overnight allowances paid to truck drivers.

<sup>1</sup> See Public Ruling PTA005—*Exempt allowances: motor vehicle and accommodation*.

## **Ruling and explanation**

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6. Overnight allowances paid to long distance truck drivers are exempt from pay-roll tax if the following criteria are satisfied:
- (a) the allowance is paid according to the terms of the Award and
  - (b) the amount is no more than the exempt rate for accommodation allowances under s.13ZH(3) of the Pay-roll Tax Act.
7. If an overnight allowance exceeds the exempt rate, the difference between the allowance and the exempt rate is subject to pay-roll tax.<sup>2</sup>

## **Date of effect**

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8. This Public Ruling takes effect from 1 July 2008.

David Smith  
Commissioner of State Revenue  
Date of Issue 24 February 2009

## **References**

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Public Ruling	Issued	Dates of effect	
		From	To
PTA024.1	24 February 2009	1 July 2008	2 July 2009

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<sup>2</sup> Section 13ZH(2) of the Pay-roll Tax Act