

## **[5.2.4] Employees' Subsistence Expenses**

### **Information Leaflet IT 54**

*Reviewed June 2015*

Information Leaflet [IT 54 Employees' Subsistence Expenses](#) covers reimbursement of Subsistence Expenses to Employees (including Directors)

Revenue's Statement of Practice [SP – IT/2/2007](#) (PDF 122KB) is a more detailed Revenue publication on the subject of the reimbursement of employees' expenses of travel and subsistence.