# *TR 95/26 - Income tax: reasonable allowance amounts for the 1995-1996 income year*

This cover sheet is provided for information only. It does not form part of *TR 95/26 - Income tax: reasonable allowance amounts for the 1995-1996 income year*

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# Taxation Ruling
Income tax: reasonable allowance amounts for the 1995-1996 income year

**other Rulings on this topic**

**TR 95/18; TR 94/23; TR 93/22; IT 2686; IT 2644; IT 2601; IT 2599; IT 2596; IT 2595; IT2524**


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*This Ruling, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Ruling is a public ruling and how it is binding on the Commissioner.*

*[Note: This is a consolidated version of this document. Refer to the Tax Office Legal Database (http://law.ato.gov.au) to check its currency and to view the details of all changes.]*

## What this Ruling is about

### Class of person/arrangement

1. This Ruling sets out the amounts which the Commissioner of Taxation considers are reasonable for the 1995-96 year of income in relation to claims for:

(a) overtime meal allowance expenses;

(b) domestic travel allowance expenses;

(c) travel allowance expenses for employee truck drivers; and

(d) overseas travel allowance expenses;

which are work-related expenses that are covered by award overtime meal allowances, domestic travel allowances and overseas travel allowances.

2. Schedule 2B Division 2 of the *Taxation Law Improvement Substantiation Act 1995* ('TLIS Act') provides that the substantiation requirements do not apply to claims by employee taxpayers for expenses covered by:

(a) an overtime meal allowance paid under an industrial instrument; or

(b) a domestic travel allowance or overseas travel allowance, whether or not the allowance is paid under an industrial instrument;

**if** the amount of **expenses claimed** does not exceed the amount that the Commissioner considers reasonable (see paragraphs 20 to 23).

3. The deductibility of expenses is not discussed in this Ruling.

## Date of effect

4. This Ruling applies to deductions claimed for expenses which are covered by a travel allowance or award overtime meal allowance during the 1995-96 income year.

## Previous Rulings

5. This Ruling updates the Reasonable Allowance Amounts previously advised in Taxation Rulings: TR 94/23, TR 93/22, IT 2686, IT 2644, IT 2601, IT 2599, IT 2596, IT 2595 and IT 2524.

## Ruling

### Overtime meal allowance expense claims

6. Overtime meal allowance expense claims up to an amount of $15 per meal are considered to be reasonable for the 1995-96 income year where the overtime meal allowance is paid under an industrial instrument. If a deduction claimed is more than the reasonable amount, the whole claim must be substantiated, not just the excess over the reasonable amount.

### Reasonable domestic and overseas travel allowance expense claims

7. A domestic or overseas travel allowance expense claim is considered to be reasonable if the amount of the claim covered by the allowance received by an employee, does not exceed the rate set for members of the Australian Public Service (APS). As the APS rates are updated at various times during the year, the amount that is considered reasonable is either the APS rate applicable at the time of travel or the rate given in this Ruling. Special rates apply to employees with annual salaries above $106,104 and to office holders covered by the Remuneration Tribunal (paragraph 13). See paragraph 14 for amounts that apply to employee truck drivers.

## Reasonable domestic travel allowance amounts

### *Daily travel allowance expense claims*

8. A claim for travel expenses by an employee in receipt of a daily travel allowance (i.e., where an overnight stay is required) will be considered reasonable if it does not exceed the rates for the 1995-96 income year of daily travel allowances set for members of the APS. If a deduction claimed is more than the reasonable amount, the whole claim must be substantiated, not just the excess over the reasonable amount.

### *Reasonable daily travel allowance amounts*

9. APS daily travel allowances are payable according to salary levels and are as follows for the 1995-96 income year (as at 4 May 1995):

(i) **Employee's annual salary range of $63,305 to $106,014**

| **Place** | **Accomm.** $ | **Food and drink** $ Bfast Lunch Dinner 13.30 18.10 26.90 | **Incidentals** $ | **Total** $ |
|---|---|---|---|---|
| Adelaide | 93 | 58.30 | 15.90 | 167.20 |
| Brisbane | 113 | 58.30 | 15.90 | 187.20 |
| Canberra | 91 | 58.30 | 15.90 | 165.20 |
| Darwin | 104 | 58.30 | 15.90 | 178.20 |
| Hobart | 89 | 58.30 | 15.90 | 163.20 |
| Melbourne | 117 | 58.30 | 15.90 | 191.20 |
| Perth | 108 | 58.30 | 15.90 | 182.20 |
| Sydney | 137 | 58.30 | 15.90 | 211.20 |
| High cost country centres | see note (a) below | 58.30 | 15.90 | see note (a) below |
| Tier 2 country centres (see note (b) below) | 74 | Bfast Lunch Dinner 10.65 11.50 24.10 46.25 | 15.90 | 136.15 |
| Other country centres | 58 | 46.25 | 15.90 | 120.15 |

(ii) **Employee's annual salary is below $63,305**

| Place | Accomm. $ | Food and drink $ Bfast Lunch Dinner 12.25 13.10 23.75 | Incidentals $ | Total $ |
|---|---|---|---|---|
| Adelaide | 70 | 49.10 | 11.20 | 130.30 |
| Brisbane | 85 | 49.10 | 11.20 | 145.30 |
| Canberra | 68 | 49.10 | 11.20 | 128.30 |
| Darwin | 78 | 49.10 | 11.20 | 138.30 |
| Hobart | 67 | 49.10 | 11.20 | 127.30 |
| Melbourne | 88 | 49.10 | 11.20 | 148.30 |
| Perth | 81 | 49.10 | 11.20 | 141.30 |
| Sydney | 103 | 49.10 | 11.20 | 163.30 |
| High cost country centres | see note (a) below | 49.10 | 11.20 | see note (a) below |
| Tier 2 country centres (see note (b) below) | 62 | Bfast Lunch Dinner 9.30 11.50 21.40 42.20 | 11.20 | 115.40 |
| Other country centres | 48 | 42.20 | 11.20 | 101.40 |

Notes:

(a) Accommodation expenses for high cost country centres are listed in paragraph 9 of this Ruling.

(b) Tier 2 country centres are listed in paragraph 10 of this Ruling.

10. High cost country centres - accommodation expenses:

| Country centre | $ | Country centre | $ |
|---|---|---|---|
| Broome | 119.50 | Norfolk Island | 107 |
| Exmouth | 72 | Paraburdoo | 85 |
| Halls Creek | 85 | Pt Headland | 69.50 |
| Jabiru | 129 | Thursday Island | 108 |
| Kalgoorlie | 69 | Tom Price | 75 |
| Karratha | 92 | Weipa | 90 |
| Kununurra | 71 | Wilpena | 76 |
| Newman | 98 | Yulara | 188 |
| Nhulunbuy | 94 | | |

11. Tier 2 country centres:

| Country centre | Country centre |
|---|---|
| Burnie | Derby |
| Cairns | Marla |
| Dampier | Newcastle |

***Part-day travel allowance amounts***

12. APS employees receive an allowance in respect of travel which necessitates their being absent from their workplace and away from their region, on official business, for not less than 10 hours, but which does not require an overnight absence.

13. The following APS part-day travel allowance rates are considered to be reasonable amounts for part-day travel expense claims covered by an allowance for the 1995-96 income year:

| annual salary range | allowance |
|---|---|
| $63,305 - $106,014 | $39 |
| below $63,305 | $29 |

**Employees with annual salaries above $106014 or office holders covered by the Remuneration Tribunal**

14. Daily travel allowance expense claims made by office holders covered by the Remuneration Tribunal or by employees with annual

salaries above $106,014 are considered to be reasonable if they do not exceed the rate of allowances set by the Remuneration Tribunal (see also paragraphs 30 and 31). As a guide, the following is an example of the rate of allowance payable within the representative salary ranges for the 1995-96 income year:

| **salary range** | **overnight** capital city other | | **part-day** |
|---|---|---|---|
| $106,014 - $211,871 | $300 | $155 | $45 |

**Reasonable travel allowance expense claims for employee truck drivers who receive a travel allowance**

15. Amounts claimed up to the food and drink component **only** of the APS daily travel allowance payable in respect of 'other country centres' are considered to be reasonable for meal expenses of employee truck drivers who have received a travel allowance and who sleep away from home. For the 1995-96 income year, the relevant amounts are:

(a) salary up to $63,304 - $42.20 per day

(b) salary above $63,304 - $46.25 per day

(Further information on truck drivers is contained in the **Explanations** section at paragraphs 32 to 39 and in Taxation Ruling TR 95/18).

**Reasonable overseas travel allowance expense claims**

16. The exemption from substantiation in relation to expenses claimed covered by an overseas travel allowance applies only to expenses for food, drink and incidentals, not accommodation. Where an overseas travel allowance is received and the amount of the claim does not exceed the relevant food, drink and incidentals component rates for overseas travel allowance paid to members of the APS and public office holders for short term travel, the claim will be considered reasonable (see paragraphs 40 to 44). If a deduction claimed is more than the reasonable amount, the whole claim must be substantiated, not just the excess over the reasonable amount.

17. The APS overseas rates identify the meals component and the incidentals component separately, however, these have been added together and shown as a total in Schedule 1 of this Ruling. The rates of overseas travel allowances payable as at the first fortnight in May 1995 are set out in Schedule 1 of this Ruling according to the salary ranges of the following three levels of employees:

Column 1 - Applicable to Secretaries of Departments and to employees whose salary exceeds $106,014 per annum;

Column 2 - Applicable to Senior Executive Service officers and to employees whose salary is in the range $63,305 per annum to $106,014 per annum;

Column 3 - Applicable to other officers and to employees whose salary is less than $63,305 per annum.

18. If an employee travels to a location for which the rate of overseas travel allowance paid to members of the APS and public office holders does not contain a component for food and drink (meals), a reasonable amount for meals may be added to the incidentals component payable to that employee.

19. For the purposes of this Ruling, the amount for meals that may be added to the incidentals component of an overseas travel allowance rate and be considered a reasonable claim for meals, is the amount of the meals component of the travel allowance paid to members of the APS and public office holders depending on their salary and status, for travel within Australia. The current meals components of the domestic travel allowances paid to these employees are as follows:

- Secretaries of Departments - $63 per day (salary in excess of $106,014 per annum)
- Senior Executive Service officers - $58.30 per day (salary in range $63,305 to $106,014 per annum)
- Other officers - $49.10 per day (salary less than $63,305 per annum).

20. The requirement to add a reasonable meal component to the rate of overseas travel allowance will only apply if the employee travels to 'other countries' (i.e., a location not specifically described in Schedule 1 or 2). Examples of calculating the reasonable daily overseas meals and incidentals component are in the **Examples** section at paragraphs 45 and 46.

# Explanations

### The requirement to substantiate expenses

21. Under Schedule 2B, Division 2 of the TLIS Act, a deduction is not allowable in respect of a work expense, including a meal allowance expense or travel allowance expense, unless the expense qualifies as a deduction under a provision of the *Income Tax*

*Assessment Act 1936* and written evidence of the expense has been obtained and retained by the employee taxpayer.

22. Broadly speaking, written evidence is a receipt, invoice or similar document that sets out the particulars outlined in Schedule 2B, Division 5 of the TLIS Act. Where overseas or domestic travel involves being away for 6 or more nights in a row, a travel record must also be kept in accordance with Schedule 2B, Division 6 of the TLIS Act.

23. There are exceptions where written evidence or a travel record is not required. These exceptions apply to reasonable expenses claimed which are covered by a travel allowance or by an award overtime meal allowance. These exceptions do not apply to accommodation expenses for overseas travel. Travel records must be kept for overseas travel where the travel involves being away for 6 or more nights in a row, even if an overseas travel allowance is paid (see paragraphs 40 to 44).

24. The receipt of a travel allowance or an award overtime meal allowance does not automatically entitle an employee to a deduction, nor does the amount of an allowance received determine if the claim is reasonable. Only the actual amount incurred on work-related travel expenses or award overtime meal allowance expenses can be claimed as a deduction.

**Reasonable allowance amount**

25. In setting the reasonable allowance amounts, the Commissioner takes into account the costs of food, drink and accommodation in a range of regions and establishments, as well as salary levels and special occupational groups. That is, the rates are set so as to fairly compensate an employee for the average cost of a meal or accommodation, on the basis that when the expense is incurred, the employee would be neither out of pocket nor able to retain appreciable amounts of unspent allowance.

26. Against that background, where a travel allowance is received and the claim for work-related travel expenses which are covered by the allowance does not exceed rates of travel allowances set for members of the APS, the travel expenses claimed will be treated as reasonable (see paragraphs 7 to 12 and 15 to 19).

27. In concluding that such travel allowance expense claims are reasonable, recognition is given to the fact that APS travel allowance rates are based on an analysis of data obtained from annual surveys of accommodation and meal costs in capital cities and other regional centres. The resultant allowance rates reflect the average costs of food, drink and accommodation in each centre, excluding costs of sub-

standard establishments on the one hand, and costs of specific high cost (usually remote) areas on the other.

28. Similarly, surveys are conducted in a range of areas and establishments to ascertain the costs of food and drink. These surveys take into account various varieties of food and drink from different establishments and regions where it would be reasonable to purchase food and drink during a meal break while working overtime. These costs are used to determine the reasonable award overtime meal allowance amount.

29. Any variation to a reasonable amount set out in this Ruling would be considered only in unique or unusual circumstances where there are strong grounds for departure from that reasonable amount. Some unique circumstances may be when a taxpayer travels for work to an area where there has been a natural disaster or where a significant event such as the Olympic Games or World Expo is being held. In these circumstances, there may be grounds for departure from the Commissioner's published reasonable amounts for those journeys.

30. The fact that a travel allowance or award overtime meal allowance amount has been approved by the Industrial Relations Commission or indexed in accordance with the CPI movement would not be considered sufficient basis for an application to vary the reasonable amounts set out in this Ruling.

### *Employees with annual salaries above $106,014 or office holders covered by the Remuneration Tribunal*

31. Daily travel allowance expense claims made by office holders covered by the Remuneration Tribunal or by employees with salary ranges above $106,014 are considered reasonable if they do not exceed the rate of allowances set by the Remuneration Tribunal (see paragraph 13).

32. The Tribunal inquires into the allowances to be paid to Ministers, other Members of Parliament, Officers of the Parliament, holders of office of Justice, Judges of a Federal court and certain public office holders such as Secretaries of Departments. The Inquiry receives submissions from interested parties, examines relevant salary movements and takes account of price movements relevant to the kinds of expenditures for which the allowances are paid.

### *Employee truck drivers who receive a travel allowance*

33. An employee truck driver who, in the course of earning his or her income is required to sleep away from home, is considered to be travelling for work and may incur meal expenses as part of a work-

related travel expense. Truck drivers generally do not incur accommodation expenses when travelling for work as they sleep in their truck. Accommodation expenses actually incurred as part of work-related travel must be substantiated with a receipt or similar document. Paragraph 14 sets out the reasonable amounts for food and drink expenses incurred by employee truck drivers as part of a travel allowance expense.

34. If an employee truck driver who receives a travel allowance and incurs work-related meal expenses, claims as a deduction an amount greater than the amount considered to be reasonable, the whole claim, not just the excess over the reasonable amount, must be substantiated by written evidence. Travel records would also need to be kept for work-related travel of 6 or more nights in a row. Taxation Ruling TR 95/18 contains detailed information on the written evidence and travel records required to substantiate travel expenses, including meal expenses, for employee truck drivers.

35. The receipt of a travel allowance does not automatically entitle the employee truck driver to a deduction for travel expenses, nor does the amount of a travel allowance received determine if the claim is reasonable. Only the actual amount spent on travel expenses can be claimed as a deduction.

### *Employee truck drivers who do not receive a travel allowance*

36. Deductions for work-related travel expenses claimed by employee truck drivers who sleep away from home and who do not receive a travel allowance, must be substantiated. Written evidence is required to substantiate accommodation, meal and other work-related travel expenses. Travel records must be kept for work-related travel of 6 or more nights in a row. Taxation Ruling TR 95/18 contains detailed information on the written evidence and travel records required to substantiate travel expenses for employee truck drivers.

### *Truck drivers who are owner-drivers*

37. Schedule 2B, Division 4 of the TLIS Act refers to the substantiation of business travel expenses and requires that travel records and written evidence be kept in accordance with Schedule 2B, Division 5 and Division 6 of the TLIS Act. Travel records (e.g., a travel diary or similar record of activities undertaken during the travel) must be kept for travel of 6 or more nights in a row.

38. An owner-driver who, in the course of earning his or her income, is required to sleep away from home, is considered to be travelling on business and may incur meal expenses as part of a travel expense. As owner drivers do not receive a travel allowance, travel

records and written evidence are required to substantiate accommodation, meal and other travel expenses.

39. In most cases a receipt can be obtained for the cost of a meal, for example where it is purchased from a roadhouse with dining or takeaway facilities. It is considered that it is reasonable for a truck driver to obtain receipts for meal expenses incurred in roadhouses or similar food outlets (e.g., fast food chains or diners).

40. It may not be reasonable for a truck driver to obtain receipts for some food and drink purchases from vending machines or outlets such as roadside caravans that do not normally provide receipts. These expenses are considered 'otherwise too hard to substantiate' and must be supported by a diary or similar record containing details in accordance with Schedule 2B, section 5-7 of the TLIS Act.

**Reasonable overseas travel allowance expense claims**

41. For overseas travel covered by an allowance, reasonable amounts have been determined for food, drink and incidentals expenses only. Under Schedule 2B, Division 2 of the TLIS Act, taxpayers must still obtain written evidence for accommodation expenses. A travel record must be kept if the overseas travel involves being away from the taxpayer's ordinary residence for 6 or more nights in a row.

42. A travel record is a record of activities undertaken during the travel (Schedule 2B, Division 6 of the TLIS Act). It is not a record of expenses incurred during the travel. The purpose of travel records is to show which activities were undertaken in the course of producing assessable income, so that expenses or portions of those expenses can be attributed to those income-earning activities.

43. The relevant APS rates for overseas travel are detailed in the APS 'Personnel Management Manual, Volume 9, Schedule 2/C/A' [this schedule is updated in a microfiche format on a fortnightly basis. It is available on an annual subscription basis from the Australian Government Publishing Service, GPO Box 84, CANBERRA ACT 2601, phone (06) 295 4411]. Schedule 2/C/A comprises 3 parts, A, B and C, which deal with overseas travel allowances paid to Secretaries of Departments, Senior Executive Service officers and other officers respectively (see also paragraphs 15 to 19 and Schedules 1 and 2 of this Ruling).

44. If an employee who receives an overseas travel allowance and who incurs work-related travel expenses, claims a deduction in excess of the reasonable meal and incidentals amount, the whole claim must be substantiated, not just the excess over the reasonable amount. Written evidence must be obtained for overseas accommodation

expenses regardless of whether an overseas travel allowance is received.

45. Whilst the rates of overseas allowances payable to members of the APS and public office holders are considered reasonable for overseas travel expense claims and will cover most cases, there may be limited cases where a higher amount of allowance can be accepted as reasonable, e.g., those rates set by an independent annual review by the Remuneration Tribunal.

# Examples

**Calculation of reasonable daily overseas travel allowance amounts**

***Allowance containing a meals component***

46. An employee travels to Italy on business for two weeks and is paid a travel allowance of $300 per day ($100 for meals and incidentals and $200 for accommodation). The employee's annual salary is $65,000 and, at the time of travel, the exchange rate is 1200 lira to one Australian dollar ($A1). The reasonable daily overseas travel allowance expense claim is calculated as follows:

(1) At a salary of $65,000 pa. the daily meals and incidentals allowance payable for Italy is 135,298 lira (Schedule 1);

(2) Converting the lira allowance to Australian dollars at the exchange rate prevailing at the time of travel, provides the reasonable daily overseas travel allowance claim for meals and incidental expenses:

$$\frac{135298}{1200.} = \$A112.74$$

The employee claims a deduction for meals and incidentals expenses of $105 per day. As the employee is claiming a deduction which is less than the reasonable amount of $112.71 per day, the employee does not need to substantiate expenditure on meals and incidental expenses. The employee is required, however, to maintain a travel record and to keep receipts or other documentary evidence to substantiate accommodation expenses.

***Allowance without a meals component***

47. An employee travels overseas on business for four days and is paid a travel allowance of $300 per day for meals, incidentals and accommodation. The employee's annual salary is $33,000. The employee travels to a country that is not listed on the schedule of APS

rates. The reasonable daily overseas travel allowance expense claim is calculated as follows:

(1) At a salary of $33,000 pa the incidentals allowance payable for 'other countries' as per Schedule 1 is $24.50 Australian (there is no meals component);

(2) Add to the incidentals component of $24.50 the relevant meals component amount (described at paragraph 19), i.e., $49.10;

(3) The resulting total of $73.60 is the reasonable daily overseas travel allowance expense claim for meals and incidentals for 'other countries' at the time of travel.

As the travel allowance paid to the employee does not specify the components of the allowance, the employee is entitled to claim up to $A73.60 per day for expenses incurred on meals (i.e., food and drink) and incidentals without substantiation. Written evidence is required to substantiate any accommodation costs claimed.

## SCHEDULE 1

## REASONABLE OVERSEAS TRAVEL ALLOWANCE AMOUNTS

### Meal and Incidental Allowances

The amounts listed for all countries and cities shown in this Schedule include amounts for both meals and incidentals. If a country or city does not appear in this Schedule, an incidentals only component is shown at the end of the Schedule as 'other countries'. A meals component can be added to the incidentals component as shown in the example at paragraph 46.

Column 1 = Applicable to Secretaries of Departments and to employees whose salary exceeds $106,014 per annum.

Column 2 = Applicable to Senior Executive Service officers and to employees whose salary is in the range $63,305 to $106,014 per annum.

Column 3 = Applicable to other officers and to employees whose salary is less than $63,305 per annum.

| Country/city | Column 1 Secretaries | Column 2 SES | Column 3 Other | Currency |
|---|---|---|---|---|
| ALGERIA | 892 | 671 | 610 | DZD |
| ARGENTINA | 178.90 | 134.50 | 122.20 | USD |
| AUSTRIA | 1750 | 1316 | 1196 | ATS |
| BAHRAIN | 46.30 | 34.80 | 31.60 | BHD |
| BANGLADESH | 4047 | 3043 | 2766 | BDT |
| BARBADOS | 297.6 | 223.8 | 203.4 | BBD |
| BELGIUM | 4595 | 3455 | 3141 | BEF |
| BELGRADE | 106.2 | 79.9 | 72.60 | USD |
| BOLIVIA | 58.20 | 43.80 | 39.80 | USD |
| BRAZIL (Rio de Janeiro and Sao Paulo) (note a) | 123.9 | 81.7 | 74.30 | USD |
| BRAZIL (elsewhere) (note a) | 61 | 46 | 42 | USD |
| BRUNEI | 177.3 | 133.3 | 121.2 | OND |
| BULGARIA (note a) | 89.5 | 67.3 | 61.2 | USD |

| Country/city | Column 1 Secretaries | Column 2 SES | Column 3 Other | Currency |
|---|---|---|---|---|
| CAMBODIA (note a) | 87.20 | 65.60 | 59.60 | USD |
| CANADA | 135.30 | 101.70 | 92.50 | CAD |
| CHILE | 107.10 | 80.50 | 73.10 | USD |
| CHINA, Peoples Republic of - Shanghai | 1147 | 862 | 783 | CNY |
| CHINA, Peoples Republic of -other mainland locality | 1006 | 756 | 688 | CNY |
| CHINA, Peoples Republic of- elsewhere | 3563 | 2679 | 2435 | TWD |
| COLOMBIA | 116.60 | 87.70 | 79.70 | USD |
| COOK ISLANDS | 147.50 | 110.90 | 100.80 | NZD |
| CYPRUS | 67.40 | 50.70 | 46.10 | CYP |
| CZECH Republic | 3226 | 2426 | 2206 | CSK |
| DENMARK | 1010.90 | 760.10 | 691 | DKK |
| ECUADOR | 109.40 | 82.20 | 74.70 | USD |
| EGYPT | 312.40 | 234.9 | 213.50 | EGP |
| ESTONIA (note a) | 115.90 | 87.2 | 79.3 | USD |
| ETHIOPIA | 219.60 | 165.10 | 150.10 | ETB |
| FIJI | 115.30 | 86.70 | 78.80 | FJD |
| FINLAND | 794.50 | 597.40 | 543.10 | FIM |
| FRANCE | 1068.20 | 803.10 | 730.10 | FRF |
| FRENCH POLYNESIA | 16527 | 12427 | 11297 | XPF |
| GERMANY (note a) | 178 | 134 | 122 | DEM |
| GHANA | 84.70 | 63.70 | 57.9 | USD |
| GREECE | 42376 | 31862 | 28965 | GRD |
| HONG KONG | 1412 | 1062 | 965 | HKD |
| HUNGARY (note a) | 7041 | 5294 | 4813 | HUF |
| ICELAND | 11115 | 8357 | 7597 | ISK |
| INDIA (New Delhi) | 1705 | 1282 | 1165 | INR |
| INDIA (elsewhere) | 1518 | 1142 | 1038 | INR |
| INDONESIA (Galang) | 124.90 | 93.90 | 85.40 | SGD |

| Country/city | Column 1 Secretaries | Column 2 SES | Column 3 Other | Currency |
|---|---|---|---|---|
| INDONESIA (Jakarta) | 284826 | 214155 | 194686 | IDR |
| INDONESIA (elsewhere) | 182635 | 137320 | 124837 | IDR |
| IRAN | 44349 | 33345 | 30314 | IRR |
| IRAQ | 47 | 35 | 32 | IQD |
| IRELAND | 64.40 | 48.40 | 44 | IEP |
| ISRAEL | 158.30 | 119 | 108.20 | USD |
| ITALY | 179946 | 135298 | 122998 | ITL |
| JAMAICA | 105.60 | 79.40 | 72.20 | USD |
| JAPAN | 22451 | 16880 | 15345 | JPY |
| JORDAN | 67.20 | 50.50 | 45.90 | JOD |
| KENYA | 4366 | 3283 | 2984 | KES |
| KIRIBATI | 58.90 | 44.30 | 40.20 | AUD |
| KOREA, Republic of | 128103 | 96318 | 87562 | KRW |
| KUWAIT | 48.10 | 36.20 | 32.90 | KWD |
| LAOS (Vientiane) (note a) | 74.3 | 55.90 | 50.80 | USD |
| LAOS (elsewhere) | 45 | 33.80 | 30.70 | USD |
| LATVIA (note a) | 79.30 | 59.60 | 54.20 | USD |
| LEBANON | 103.50 | 77.80 | 70.80 | USD |
| LESOTHO | 186.50 | 140.20 | 127.4 | ZAR |
| LUXEMBOURG | 4813 | 3619 | 3290 | LUF |
| MALAYSIA (Kuala Lumpur) | 293.40 | 220.60 | 200.50 | MYR |
| MALAYSIA (elsewhere) | 251.10 | 188.80 | 171.60 | MYR |
| MALTA | 33.70 | 25.40 | 23.10 | MTL |
| MARSHALL ISLANDS | 70.70 | 53.90 | 49 | USD |
| MAURITIUS (note a) | 1794 | 1349 | 1226 | MUR |
| MEXICO | 104.50 | 78.60 | 71.50 | USD |
| MICRONESIA | 73.50 | 55.30 | 50.20 | USD |
| MOZAMBIQUE | 77.30 | 58.10 | 52.80 | USD |
| MYANMAR | 86.30 | 64.90 | 59 | USD |

| Country/city | Column 1 | Column 2 | Column 3 | Currency |
|---|---|---|---|---|

| | Secretaries | SES | Other | |
|---|---|---|---|---|
| NAMIBIA | 231.70 | 174.20 | 158.40 | ZAR |
| NAURU | 103.30 | 77.70 | 70.60 | AUD |
| NEPAL | 2531 | 1903 | 1730 | NPR |
| NETHERLANDS (note a) | 196.90 | 148.10 | 134.70 | NLG |
| NEW CALEDONIA | 13510 | 10158 | 9234 | XPF |
| NEW ZEALAND | 160.70 | 120.80 | 109.80 | NZD |
| NIGERIA | 2172 | 1633 | 1484 | NGN |
| NORWAY (note a) | 961.30 | 722.80 | 657.10 | NOK |
| OMAN | 51.30 | 38.50 | 35 | OMR |
| PAKISTAN | 1504 | 1169 | 1062 | PKR |
| PALAU | 117.50 | 88.60 | 80.60 | USD |
| PAPUA NEW GUINEA | 117.10 | 88 | 80 | PGK |
| PARAGUAY | 56.90 | 42.80 | 38.90 | USD |
| PERU | 117.70 | 88.50 | 80.40 | USD |
| PHILIPPINES | 3076 | 2313 | 2103 | PHP |
| POLAND (note a) | 69.20 | 52 | 47.30 | USD |
| PORTUGAL | 15807 | 11885 | 10804 | PTE |
| QATAR | 469.80 | 353.20 | 321.10 | QAR |
| ROMANIA (note a) | 78.70 | 55.30 | 50.30 | USD |
| RUSSIA (note c) | 134.30 | 101 | 91.80 | USD |
| SAUDI ARABIA (Riyadh) | 489.50 | 368 | 334.60 | SAR |
| SAUDI ARABIA (elsewhere) | 409 | 308 | 280 | SAR |
| SINGAPORE | 223.80 | 168.30 | 153 | SGD |
| SOLOMON ISLANDS | 209.60 | 157.60 | 143.30 | SBD |
| SOUTH AFRICA | 196.50 | 147.70 | 134.30 | ZAR |
| SPAIN | 18053 | 13574 | 12340 | ESP |
| SRI LANKA | 4187 | 3148 | 2862 | LKR |
| SUDAN | 16593 | 12476 | 11342 | SDD |
| SWAZILAND | 154.60 | 116.20 | 105.60 | ZAR |
| SWEDEN (note a) | 926 | 696 | 633 | SEK |

| **Country/city** | **Column 1** | **Column 2** | **Column 3** | **Currency** |
|---|---|---|---|---|

| | Secretaries | SES | Other | |
|---|---|---|---|---|
| SWITZERLAND | 274.60 | 206.50 | 187.70 | CHF |
| SYRIA | 4323 | 3251 | 2955 | SYP |
| TANZANIA | 12475 | 9380 | 8527 | TZS |
| THAILAND | 3186 | 2395 | 2177 | THB |
| TONGA | 75 | 56 | 50 | TOP |
| TUNISIA | 86.80 | 65.30 | 59.30 | TND |
| TURKEY | 121.10 | 91.10 | 82.80 | USD |
| TUVALU | 80.50 | 61 | 55.40 | AUD |
| UGANDA (note a) | 81875 | 61560 | 55964 | UGS |
| UNITED ARAB EMIRATES | 433.30 | 325.80 | 296.20 | AED |
| UNITED KINGDOM | 90.80 | 68.30 | 62.10 | GBP |
| USA - Guam | 143.20 | 107.70 | 97.90 | USD |
| USA - Honolulu (note b) | 128.40 | 96.60 | 87.80 | USD |
| USA - Houston (note b) | 100.40 | 75.50 | 68.60 | USD |
| USA - Los Angeles (note b) | 124 | 93 | 84 | USD |
| USA - Miami (note b) | 95.30 | 71.60 | 65.10 | USD |
| USA - New York (note b) | 161.60 | 121.50 | 110.40 | USD |
| USA - St Louis (note b) | 104.80 | 78.80 | 71.70 | USD |
| USA - San Francisco (note b) | 119.30 | 89.70 | 81.50 | USD |
| USA - Stratford (note b) | 103 | 77 | 70 | USD |
| USA - Washington DC (note b) | 123.90 | 93.10 | 84.60 | USD |
| URUGUAY (note a) | 76.70 | 57.70 | 52.50 | USD |
| VANUATU | 11773 | 8852 | 8047 | VUV |
| VENEZUELA | 81.80 | 61.60 | 55.90 | USD |
| VIETNAM (Hanoi) | 107.60 | 80.90 | 73.50 | USD |
| VIETNAM(elsewhere) | 67.40 | 50.70 | 46.10 | USD |
| WESTERN SAMOA | 184.20 | 138.50 | 125.90 | WST |
| ZAMBIA | 65 | 49 | 44 | USD |
| ZIMBABWE (note a) | 220 | 166 | 151 | ZWD |

| **Country/city** | **Column 1** | **Column 2** | **Column 3** | **Currency** |
|---|---|---|---|---|
| | Secretaries | SES | Other | |

| | | | | |
|---|---|---|---|---|
| OTHER COUNTRIES | 36 | 27 | 24.50 | AUD |

(amounts are for incidentals only)

**Notes:**

(a) The cost of accommodation at this locality includes breakfast. The amount specified for meals is for lunch and dinner only.

(b) See Schedule 2 for ***Rates of allowance to be applied outside listed cities of the United States of America***.

(c) The meal rates do not include tax. If officers are required to pay tax on their meals this may be reimbursed.

**SCHEDULE 2**

**Rates of allowance to be applied outside listed cities of the United States of America**

| State to which employee is travelling | Apply rate of allowance as for |
|---|---|
| Alabama, Alaska, Arkansas, Delaware, District of Columbia, Georgia, Illinois, Indiana, Iowa, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Mississippi, North Carolina, Ohio, South Carolina, Tennessee, Virginia, West Virginia, Wisconsin. | Washington (DC) |
| New York State | New York |
| Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, Pennsylvania, Rhode Island, Vermont. | Stratford |
| Missouri | St Louis |
| California (north of 36th Parallel), Colorado, Idaho, Kansas, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming | San Francisco |
| California (south of 36th Parallel). | Los Angeles |
| Florida | Miami |
| Arizona, New Mexico, Oklahoma, Texas | Houston |
| Hawaii | Honolulu. |

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*legislative references*
- TLIS Act Pt Schedule 2B