

Australian Rates

Travel and Meal Allowance Expense Amounts For the Finance Year 2014-2015

[Extract from the ATO Ruling – TD 2014/19](#)

Reasonable amount for 2014-15

The reasonable amounts for daily travel allowance expenses, according to salary levels and destinations, for the 2014-15 income year are shown in Tables 1 to 6 as follows.

Table 1: Employee's annual salary - \$112,610 and below

Place	Accommodation \$	Food and drink \$ B'fast 23.35 Lunch 28.55 Dinner 48.65	Incidentals \$	Total \$
Adelaide	157	102.55	18.70	278.25
Brisbane	201	102.55	18.70	322.25
Canberra	168	102.55	18.70	289.25
Darwin	216	102.55	18.70	337.25
Hobart	132	102.55	18.70	253.25
Melbourne	173	102.55	18.70	294.25
Perth	233	102.55	18.70	354.25
Sydney	185	102.55	18.70	306.25
High cost country centres	See Table 4	102.55	18.70	Variable - see Table 4
Tier 2 country centres (see Table 5)	132	B'fast 22.70 Lunch 25.95 Dinner 44.75	18.70	244.10
Other country centres	110	B'fast 22.70 Lunch 25.95 Dinner 44.75	18.70	222.10

Table 2: Employee's annual salary - \$112,610 - \$200,290

Place	Accommodation \$	Food and drink \$ B'fast 32.55 Lunch 46.10 Dinner 64.60	Incidentals \$	Total \$
Adelaide	208	121.45	26.75	356.20
Brisbane	257	121.45	26.75	405.20
Canberra	223	121.45	26.75	371.20
Darwin	287	121.45	26.75	435.20
Hobart	176	121.45	26.75	324.20
Melbourne	228	121.45	26.75	376.20
Perth	260	121.45	26.75	408.20
Sydney	246	121.45	26.75	37.20
High cost country centres	See Table 4	121.45	26.75	Variable - see Table 4
Tier 2 country centres (see Table 5)	152	B'fast 25.35 Lunch 25.95 Dinner 50.55	26.75	280.60
Other country centres	127	B'fast 24.90 Lunch 25.35 Dinner 50.55	26.75	255.60

Table 3: Employee's annual salary - \$200,291 and above

Place	Accommodation \$	Food and drink \$ B'fast 32.55 Lunch 46.10 Dinner 64.60	Incidentals \$	Total \$
Adelaide	209	143.25	26.75	379
Brisbane	257	143.25	26.75	427
Canberra	246	143.25	26.75	416
Darwin	287	143.25	26.75	457
Hobart	195	143.25	26.75	365
Melbourne	265	143.25	26.75	435
Perth	299	143.25	26.75	469
Sydney	265	143.25	26.75	435
Country centres	\$190, or the relevant amount in Table 4 if higher	143.25	26.75	Variable - see Table 4 if applicable

Table 4: High cost country centres - accommodation expenses

Country centre	\$	Country centre	\$
Albany (WA)	179	Jabiru (NT)	192
Alice Springs (NT)	150	Kalgoorlie (WA)	159
Bordertown (SA)	135	Karratha (WA)	347
Bourke (NSW)	165	Katherine (NT)	134
Bright (VIC)	152	Kingaroy (QLD)	134
Broome (WA)	233	Kununurra (WA)	202
Bunbury (WA)	155	Mackay (QLD)	161
Burnie (TAS)	149	Maitland (NSW)	152
Cairns (QLD)	140	Mount Isa (QLD)	160
Carnarvon (WA)	151	Mudgee (NSW)	135
Castlemaine (VIC)	133	Newcastle (NSW)	152
Chinchilla (QLD)	143	Newman (WA)	195
Christmas Island (WA)	150	Norfolk Island (NSW)	329
Cocos (Keeling) Islands(WA)	285	Northam (WA)	163
Colac (VIC)	138	Orange (NSW)	149
Dalby (QLD)	144	Port Hedland (WA)	295
Dampier (WA)	175	Port Pirie (SA)	140
Derby (WA)	190	Queanbeyan (NSW)	133
Devonport (TAS)	135	Roma (QLD)	139
Emerald (QLD)	156	Thursday Island (QLD)	200
Exmouth (WA)	255	Wagga Wagga (NSW)	141
Geraldton (WA)	175	Weipa (QLD)	138
Gladstone (QLD)	187	Whyalla (SA)	145
Gold Coast (QLD)	149	Wilpena-Pound (SA)	167
Gosford (NSW)	140	Wollongong (NSW)	136
Halls Creek (WA)	199	Wonthaggi (VIC)	138
Hervey Bay (QLD)	157	Yulara (NT)	244
Horn Island (QLD)	180		

Table 5: Tier 2 country centres

Country Centre	Country Centre
Albany (WA)	Kadina (SA)
Ararat (VIC)	Launceston (TAS)
Armidale (NSW)	Mildura (VIC)
Ayr (QLD)	Mount Gambier (SA)
Bairnsdale (VIC)	Muswellbrook (NSW)
Ballarat (VIC)	Naracoorte (SA)
Bathurst (NSW)	Nowra (NSW)
Benalla (VIC)	Port Augusta (SA)
Bendigo (VIC)	Portland (VIC)
Broken Hill (NSW)	Port Lincoln (SA)
Bundaberg (QLD)	Port Macquarie (NSW)
Ceduna (SA)	Queenstown (TAS)
Charters Towers (QLD)	Renmark (SA)
Coffs Harbour (NSW)	Rockhampton (QLD)
Cooma (NSW)	Sale (VIC)
Dubbo (NSW)	Seymour (VIC)
Echuca (VIC)	Shepparton (VIC)
Esperance (WA)	Swan Hill (VIC)
Geelong (VIC)	Tamworth (NSW)
Goulburn (NSW)	Tennant Creek (NT)
Gunnedah (NSW)	Toowoomba (QLD)
Hamilton (VIC)	Townsville (QLD)
Horsham (VIC)	Tumut (NSW)
Innisfail (QLD)	Warrnambool (VIC)