

International Rates

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

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

Table 1: Table of Countries

If a country is not listed in Table 1 use the reasonable amount in Table 2 for Cost Group 1.

| Country | Cost Group | Country | Cost Group |
|------------------------------------|------------|----------------|------------|
| Albania | 2 | France | 5 |
| Algeria | 4 | Gabon | 5 |
| Angola | 6 | Gambia | 2 |
| Antigua and Barbuda | 4 | Georgia | 3 |
| Argentina | 2 | Germany | 5 |
| Austria | 5 | Ghana | 3 |
| Azerbaijan | 4 | Gibraltar | 3 |
| Bahamas | 5 | Greece | 4 |
| Bahrain | 4 | Guatemala | 3 |
| Bangladesh | 3 | Guyana | 3 |
| Barbados | 5 | Hungary | 3 |
| Belarus | 3 | Iceland | 5 |
| Belgium | 5 | India | 3 |
| Bermuda | 5 | Indonesia | 3 |
| Bolivia | 1 | Iran | 2 |
| Bosnia | 2 | Ireland | 5 |
| Brazil | 4 | Israel | 5 |
| Brunei | 2 | Italy | 5 |
| Bulgaria | 3 | Jamaica | 3 |
| Burkina Faso | 3 | Japan | 5 |
| Cambodia | 2 | Jordan | 5 |
| Cameroon | 4 | Kazakhstan | 3 |
| Canada | 5 | Kenya | 4 |
| Chile | 2 | Korea Republic | 5 |
| China (includes Macau & Hong Kong) | 5 | Kosovo | 2 |
| Colombia | 4 | Kuwait | 4 |
| Congo Democratic Republic | 4 | Kyrgyzstan | 2 |
| Cook Islands | 4 | Laos | 2 |
| Costa Rica | 2 | Latvia | 4 |
| Cote D'Ivoire | 4 | Lebanon | 4 |
| Croatia | 3 | Libya | 3 |
| Cuba | 3 | Lithuania | 3 |
| Cyprus | 4 | Luxembourg | 5 |
| Czech Republic | 3 | Macedonia | 2 |
| Denmark | 6 | Malawi | 1 |
| Dominican Republic | 3 | Malaysia | 3 |
| East Timor | 2 | Mali | 4 |
| Ecuador | 3 | Malta | 3 |
| Egypt | 3 | Mauritius | 3 |
| El Salvador | 2 | Mexico | 3 |
| Eritrea | 2 | Monaco | 6 |
| Estonia | 3 | Morocco | 3 |
| Ethiopia | 2 | Mozambique | 3 |
| Fiji | 2 | Myanmar | 3 |
| Finland | 5 | Namibia | 2 |

| Country | Cost Group | Country | Cost Group |
|------------------|------------|--------------------------|------------|
| Namibia | 2 | Singapore | 5 |
| Nepal | 2 | Slovakia | 4 |
| Netherlands | 5 | Slovenia | 4 |
| New Caledonia | 5 | Solomon Islands | 3 |
| New Zealand | 4 | South Africa | 2 |
| Nicaragua | 2 | Spain | 4 |
| Nigeria | 5 | Sri Lanka | 2 |
| Norway | 6 | Sudan | 2 |
| Oman | 5 | Surinam | 3 |
| Pakistan | 1 | Sweden | 5 |
| Panama | 2 | Switzerland | 6 |
| Papua New Guinea | 4 | Taiwan | 3 |
| Paraguay | 1 | Tanzania | 3 |
| Peru | 3 | Thailand | 3 |
| Philippines | 3 | Tonga | 3 |
| Poland | 3 | Trinidad and Tobago | 5 |
| Portugal | 3 | Tunisia | 2 |
| Puerto Rico | 4 | Turkey | 4 |
| Qatar | 5 | Uganda | 2 |
| Romania | 3 | Ukraine | 3 |
| Russia | 5 | United Arab Emirates | 5 |
| Rwanda | 3 | United Kingdom | 5 |
| Saint Lucia | 3 | United States of America | 4 |
| Saint Vincent | 3 | Uruguay | 3 |
| Samoa | 4 | Vanuatu | 4 |
| Saudi Arabia | 3 | Venezuela | 5 |
| Senegal | 4 | Vietnam | 2 |
| Serbia | 2 | Zambia | 3 |
| Sierra Leone | 3 | | |

Table 2: Reasonable amounts by cost groups

| Cost Group | Salary \$112,610 and below | | | Salary \$112,611 to \$200,290 | | | Salary \$200,291 and above | | |
|------------|----------------------------|-------------|-------|-------------------------------|-------------|-------|----------------------------|-------------|-------|
| | Meals | Incidentals | Total | Meals | Incidentals | Total | Meals | Incidentals | Total |
| 1 | \$60 | \$25 | \$85 | \$75 | \$25 | \$100 | \$95 | \$30 | \$125 |
| 2 | \$90 | \$30 | \$120 | \$110 | \$35 | \$145 | \$140 | \$40 | \$180 |
| 3 | \$115 | \$35 | \$150 | \$150 | \$40 | \$190 | \$185 | \$45 | \$230 |
| 4 | \$135 | \$35 | \$170 | \$170 | \$45 | \$215 | \$215 | \$50 | \$265 |
| 5 | \$175 | \$40 | \$215 | \$240 | \$50 | \$290 | \$295 | \$60 | \$355 |
| 6 | \$240 | \$45 | \$285 | \$295 | \$50 | \$345 | \$340 | \$60 | \$400 |