

Australian Rates

Travel and Meal Allowance Expense Amounts For the Finance Year 2008-2009

[Extract from the ATO Ruling – TD 2008/18](#)

Reasonable amount for 2008-09

The reasonable amounts for daily travel allowance expenses, according to salary levels and destinations, for the 2008-09 income year are shown in Tables 1 to 6 as follows.

Table 1: Employee's annual salary - \$90,000 or below

Place	Accommodation \$	Food and drink \$ B'fast 21.10 Lunch 23.65 Dinner 40.65	Incidentals \$	Total \$
Adelaide	145	85.40	15.90	246.30
Brisbane	198	85.40	15.90	299.30
Canberra	133	85.40	15.90	234.30
Darwin	159	85.40	15.90	260.30
Hobart	117	85.40	15.90	218.30
Melbourne	162	85.40	15.90	263.30
Perth	148	85.40	15.90	249.30
Sydney	183	85.40	15.90	284.30
High cost country centres	See Table 4	85.40	15.90	Variable - see Table 4
Tier 2 country centres (see Table 5)	106	B'fast 18.85 Lunch 21.55 Dinner 37.15	15.90	199.45
Other country centres	89	B'fast 18.85 Lunch 21.55 Dinner 37.15	15.90	182.45

Table 2: Employee's annual salary - \$90,001 - \$160,100

Place	Accommodation \$	Food and drink \$ B'fast 22.90 Lunch 32.45 Dinner 45.45	Incidentals \$	Total \$
Adelaide	155	100.80	22.70	278.50
Brisbane	228	100.80	22.70	351.50
Canberra	168	100.80	22.70	291.50
Darwin	170	100.80	22.70	293.50
Hobart	150	100.80	22.70	273.50
Melbourne	192	100.80	22.70	315.50
Perth	184	100.80	22.70	307.50
Sydney	200	100.80	22.70	323.50
High cost country centres	See Table 4	100.80	22.70	Variable - see Table 4
Tier 2 country centres (see Table 5)	127	B'fast 21.10 Lunch 21.55 Dinner 41.95	22.70	234.30
Other country centres	107	B'fast 21.10 Lunch 21.55 Dinner 41.95	22.70	214.30

Table 3: Employee's annual salary - \$160,101 and above

Place	Accommodation \$	Food and drink \$ B'fast 25.00 Lunch 36.00 Dinner 57.30	Incidentals \$	Total \$
Adelaide	209	118.30	22.70	350
Brisbane	231	118.30	22.70	372
Canberra	216	118.30	22.70	357
Darwin	195	118.30	22.70	336
Hobart	195	118.30	22.70	336
Melbourne	265	118.30	22.70	406
Perth	275	118.30	22.70	416
Sydney	265	118.30	22.70	406
Country centres	\$186, or the relevant amount in Table 4 if higher	118.30	22.70	Variable - see Table 4 if applicable

Table 4: High cost country centres - accommodation expenses

Country centre	\$	Country centre	\$
Ballarat (VIC)	116.00	Kalgoorlie (WA)	116.50
Bendigo (VIC)	122.00	Karratha (WA)	243.50
Broome (WA)	173.00	Kununurra (WA)	147.00
Burnie (TAS)	123.00	Launceston (TAS)	115.50
Cairns (QLD)	120.50	Mackay (QLD)	112.00
Carnarvon (WA)	133.00	Maitland (NSW)	108.00
Christmas Island (WA)	122.50	Mount Gambier (SA)	107.00
Cocos (Keeling) Islands	110.00	Mount Isa (QLD)	115.00
Dampier (WA)	158.50	Naracoorte (SA)	106.00
Derby (WA)	165.00	Newcastle (NSW)	116.50
Devonport (TAS)	115.50	Newman (WA)	150.00
Emerald (QLD)	106.00	Norfolk Island	108.00
Exmouth (WA)	173.50	Pt Hedland (WA)	247.00
Geraldton (WA)	116.00	Pt Lincoln (SA)	106.00
Gladstone (QLD)	111.00	Port Macquarie (NSW)	115.00
Gold Coast (QLD)	135.00	Thursday Island (QLD)	180.00
Halls Creek (WA)	132.00	Warrnambool (VIC)	113.00
Hervey Bay (QLD)	109.50	Weipa (QLD)	138.00
Horn Island (QLD)	139.00	Wilpena-Pound (SA)	135.00
Jabiru (NT)	190.00	Wonthaggi (VIC)	122.00
Kadina (SA)	107.00	Yulara (NT)	313.00

Table 5: Tier 2 country centres

Country Centre	Country Centre
Albany (WA)	Geelong (VIC)
Alice Springs (NT)	Horsham (VIC)
Bairnsdale (VIC)	Innisfail (QLD)
Bathurst (NSW)	Port Augusta (SA)
Bordertown (SA)	Portland (VIC)
Bright (VIC)	Renmark (SA)
Broken Hill (NSW)	Roma (QLD)
Bunbury (WA)	Orange (NSW)
Castlemaine (VIC)	Seymour (VIC)
Ceduna (SA)	Swan Hill (VIC)
Dalby (QLD)	Townsville (QLD)
Dubbo (NSW)	Wagga Wagga (NSW)
Echuca (VIC)	Whyalla (SA)
Esperance (WA)	Wollongong (NSW)