

Australian Rates

Travel and Meal Allowance Expense Amounts For the Finance Year 2010-2011

Extract from the ATO Ruling – TD 2010/19

Reasonable amount for 2010-11

The reasonable amounts for daily travel allowance expenses, according to salary levels and destinations, for the 2010-11 income year are shown in Tables 1 to 6 as follows.

Table 1: Employee's annual salary - \$97,100 or below

Place	Accommodation \$	Food and drink \$ B'fast 23.10 Lunch 25.90 Dinner 44.50	Incidentals \$	Total \$
Adelaide	157	93.50	16.85	267.35
Brisbane	201	93.50	16.85	311.35
Canberra	145	93.50	16.85	255.35
Darwin	172	93.50	16.85	282.35
Hobart	117	93.50	16.85	227.35
Melbourne	173	93.50	16.85	283.35
Perth	164	93.50	16.85	274.35
Sydney	183	93.50	16.85	293.35
High cost country centres	See Table 4	93.50	16.85	Variable - see Table 4
Tier 2 country centres (see Table 5)	107	B'fast 20.65 Lunch 23.60 Dinner 40.65	16.85	208.75
Other country centres	92	B'fast 20.65 Lunch 23.60 Dinner 40.65	16.85	193.75

Table 2: Employee's annual salary - \$97,101 - \$172,700

Place	Accommodation \$	Food and drink \$ B'fast 25.10 Lunch 35.55 Dinner 49.80	Incidentals \$	Total \$
Adelaide	185	110.45	24.05	319.50
Brisbane	233	110.45	24.05	367.50
Canberra	183	110.45	24.05	317.50
Darwin	229	110.45	24.05	363.50
Hobart	150	110.45	24.05	284.50
Melbourne	197	110.45	24.05	331.50
Perth	211	110.45	24.05	345.50
Sydney	225	110.45	24.05	359.50
High cost country centres	See Table 4	110.45	24.05	Variable - see Table 4
Tier 2 country centres (see Table 5)	128	B'fast 23.10 Lunch 23.60 Dinner 45.95	24.05	244.70
Other country centres	110	B'fast 23.10 Lunch 23.60 Dinner 45.95	24.05	226.70

Table 3: Employee's annual salary - \$172,701 and above

Place	Accommodation \$	Food and drink \$ B'fast 27.00 Lunch 38.00 Dinner 65.00	Incidentals \$	Total \$
Adelaide	209	130.00	24.05	363.05
Brisbane	236	130.00	24.05	390.05
Canberra	230	130.00	24.05	384.05
Darwin	265	130.00	24.05	419.05
Hobart	195	130.00	24.05	349.05
Melbourne	265	130.00	24.05	419.05
Perth	275	130.00	24.05	429.05
Sydney	265	130.00	24.05	419.05
Country centres	\$190, or the relevant amount in Table 4 if higher	130.00	24.05	Variable - see Table 4 if applicable

Table 4: High cost country centres - accommodation expenses

Country centre	\$	Country centre	\$
Albany (WA)	118.20	Horsham (VIC)	113.00
Alice Springs (NT)	113.00	Jabiru (NT)	198.00
Ballarat (VIC)	122.50	Kalgoorlie (WA)	138.50
Bendigo (VIC)	122.00	Karratha (WA)	285.00
Bright (VIC)	113.00	Katherine (NT)	120.50
Broome (WA)	214.00	Kununurra (WA)	182.00
Bunbury (WA)	122.50	Launceston (TAS)	115.50
Burnie (TAS)	125.00	Mackay (QLD)	132.50
Cairns (QLD)	123.00	Maitland (NSW)	111.50
Carnarvon (WA)	146.30	Mount Isa (QLD)	158.50
Christmas Island (WA)	150.00	Newcastle (NSW)	132.50
Cocos (Keeling) Islands	110.00	Newman (WA)	195.00
Dalby (QLD)	110.00	Norfolk Island	132.50
Dampier (WA)	174.40	Pt Hedland (WA)	270.00
Derby (WA)	181.50	Pt Lincoln (SA)	112.00
Devonport (TAS)	128.50	Port Macquarie (NSW)	115.00
Echuca (VIC)	122.30	Queanbeyan (NSW)	113.50
Emerald (QLD)	119.50	Tamworth (NSW)	111.00
Esperance (WA)	118.00	Thursday Island (QLD)	180.00
Exmouth (WA)	190.00	Townsville (QLD)	124.00
Geelong (VIC)	121.00	Wagga Wagga (NSW)	117.50
Geraldton (WA)	133.50	Warrnambool (VIC)	114.20
Gladstone (QLD)	118.50	Weipa (QLD)	138.00
Gold Coast (QLD)	135.00	Whyalla (SA)	118.00
Halls Creek (WA)	147.50	Wilpena-Pound (SA)	142.00
Hervey Bay (QLD)	119.00	Wonthaggi (VIC)	122.00
Horn Island (QLD)	169.00	Yulara (NT)	331.00

Table 5: Tier 2 country centres

Country Centre	Country Centre
Ararat (VIC)	Kingaroy (QLD)
Armidale (NSW)	Mildura (VIC)
Bairnsdale (VIC)	Mount Gambier (SA)
Bathurst (NSW)	Mudgee (NSW)
Bordertown (SA)	Muswellbrook (NSW)
Broken Hill (NSW)	Naracoorte (SA)
Bundaberg (QLD)	Orange (NSW)
Castlemaine (VIC)	Port Augusta (SA)
Ceduna (SA)	Portland (VIC)
Coffs Harbour (NSW)	Renmark (SA)
Cooma (NSW)	Rockhampton (QLD)
Dubbo (NSW)	Roma (QLD)
Gosford (NSW)	Seymour (VIC)
Goulburn (NSW)	Swan Hill (VIC)
Hamilton (VIC)	Toowoomba (QLD)
Innisfail (QLD)	Wollongong (NSW)
Kadina (SA)	