

International Rates

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

[Extract from the ATO Ruling – TD 2010/19](#)

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

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

Table 2: Reasonable amounts by cost groups

| Cost Group | Salary \$90,101 and below | | | Salary \$97,101 to \$172,700 | | | Salary \$172,701 and above | | |
|------------|---------------------------|-------------|-------|------------------------------|-------------|-------|----------------------------|-------------|-------|
| | Meals | Incidentals | Total | Meals | Incidentals | Total | Meals | Incidentals | Total |
| 1 | \$65 | \$25 | \$90 | \$90 | \$25 | \$115 | \$115 | \$30 | \$145 |
| 2 | \$85 | \$30 | \$115 | \$120 | \$35 | \$155 | \$150 | \$40 | \$190 |
| 3 | \$120 | \$35 | \$155 | \$150 | \$40 | \$190 | \$180 | \$45 | \$225 |
| 4 | \$155 | \$35 | \$190 | \$185 | \$45 | \$230 | \$215 | \$50 | \$265 |
| 5 | \$185 | \$40 | \$225 | \$225 | \$50 | \$275 | \$265 | \$60 | \$325 |
| 6 | \$215 | \$45 | \$260 | \$270 | \$50 | \$320 | \$310 | \$60 | \$370 |