

International Rates

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

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

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

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

Table 2: Reasonable amounts by cost groups

Cost Group	Salary \$90,000 and below			Salary \$90,001 to \$160,100			Salary \$160,101 and above		
	Meals	Incidentals	Total	Meals	Incidentals	Total	Meals	Incidentals	Total
1	\$65	\$25	\$90	\$90	\$25	\$115	\$115	\$30	\$145
2	\$80	\$30	\$110	\$110	\$35	\$145	\$140	\$40	\$180
3	\$115	\$35	\$150	\$140	\$40	\$180	\$170	\$45	\$215
4	\$145	\$35	\$180	\$175	\$45	\$220	\$205	\$50	\$255
5	\$185	\$40	\$225	\$225	\$50	\$275	\$265	\$60	\$325
6	\$215	\$45	\$260	\$270	\$50	\$320	\$310	\$60	\$370