

DIRECTIVE 13/23: DOMESTIC TRAVELLING AND RELIEVING EXPENSES

**Schedule of rates after annual adjustment (clause 18)
effective from 1 September 2025**

Sources: Clause 18 of Directive 13/23 ([link](#)) provides for rates to be commensurate with Table 1 (Capital cities and high cost country centres) and Table 4 (high cost country centres) of the Australian Taxation Office 'Taxation Determination TD 2025/4' from 1 September 2025

Taxation Determination TD 2025/4: reasonable travel and overtime meal allowance expense amounts for the 2025-26 income year ([link](#))

Accommodation		Meals	
(a) Capital cities		(a) Capital cities	
Adelaide	\$158	Breakfast	\$34.75
Brisbane	\$181	Lunch	\$39.10
Canberra	\$178	Dinner	\$66.65
Darwin	\$220		
Hobart	\$176	(b) High cost country centres	
Melbourne	\$173	Breakfast	\$34.75
Perth	\$180	Lunch	\$39.10
Sydney	\$223	Dinner	\$66.65
		(c) Other, including private accommodation and travelling by plane or train	
(b) High cost country centres		Breakfast	\$31.15
Ayr	\$207	Lunch	\$35.55
Bundaberg	\$184	Dinner	\$61.30
Cairns	\$175		
Charters Towers	\$168	Incidental expenses \$24.50	
Chinchilla	\$207		
Dalby	\$201	Special Allowance \$41.80	
Emerald	\$179		
Gladstone	\$171		
Gold Coast	\$225		
Hervey Bay	\$175		
Horn Island	\$345		
Innisfail	\$207		
Kingaroy	\$180		
Mackay	\$166		
Maryborough	\$207		
Mt Isa	\$185		
Nambour	\$163		
Norfolk Island	\$256		
Rockhampton	\$174		
Roma	\$182		
Toowoomba	\$161		
Thursday Island	\$323		
Townsville	\$174		
Weipa	\$238		
(c) Other			
Other	\$141		

Note – special allowance is adjusted in accordance with clause 18.2 by the 'percentage change from corresponding quarter of previous year' weighted average of the Eight Capital Cities Consumer Price Index (June quarter) published by the Australian Bureau of Statistics (in 2025 this was 2.1%) and is rounded to the nearest five cents.

Note - In accordance with the TD 2025/4 table 4:

- All previous tier 2 country centres have become high cost country centres.