

DIRECTIVE 13/23: DOMESTIC TRAVELLING AND RELIEVING EXPENSES

Schedule of rates after annual adjustment (clause 18) effective from 1 September 2023

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 2023/3' from 1 September 2023

Taxation Determination TD 2023/3: reasonable travel and overtime meal allowance expense amounts for the 2023-24 income year? ([link](#))

Accommodation

(a) Capital Cities

Adelaide	\$158
Brisbane	\$181
Canberra	\$178
Darwin	\$220
Hobart	\$176
Melbourne	\$173
Perth	\$180
Sydney	\$198

(b) High Cost Country Centres

Bundaberg	\$184
Cairns	\$175
Dalby	\$201
Emerald	\$179
Gladstone	\$171
Gold Coast	\$209
Hervey Bay	\$175
Horn Island	\$345
Mackay	\$166
Mt Isa	\$185
Nambour	\$163
Rockhampton	\$174
Roma	\$182
Toowoomba	\$161
Thursday Island	\$323
Townsville	\$174
Weipa	\$238

(c) Tier 2 Country Centres

Ayr	\$155
Charters Towers	
Chinchilla	
Innisfail	
Kingaroy	
Maryborough	

(d) Other

Other	\$141
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Meals

(a) Capital Cities

Breakfast	\$32.10
Lunch	\$36.10
Dinner	\$61.50

(b) High Cost Country Centres

Breakfast	\$32.10
Lunch	\$36.10
Dinner	\$61.50

(c) Tier 2 Country Centres

Breakfast	\$28.75
Lunch	\$32.80
Dinner	\$56.60

(d) Other, including private accommodation and travelling by plane or train

Breakfast	\$28.75
Lunch	\$32.80
Dinner	\$56.60

Incidental expenses

\$23.00

Special allowance

\$39.40

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 2023 this was 6%) and is rounded to the nearest five cents.

Note - In accordance with the TD 2023/3 tables 4 and 5:

- *Chinchilla ceases to be a high cost country centre and becomes a tier 2 country centre.*
- *Nambour ceases to be a tier 2 country centre and becomes a high cost country centre.*