Directive 13/23: Domestic travelling and relieving expenses

Schedule of rates after annual adjustment (clause 18) effective from 1 September 2026

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 2026/4' from 1 September 2026.

Taxation Determination TD 2026/4: reasonable travel and overtime meal allowance expense amounts for the 2026-27 income year (link).

Accommodation

(a) Capital cities

Adelaide	$158
Brisbane	$188
Canberra	$178
Darwin	$220
Hobart	$176
Melbourne	$175
Perth	$180
Sydney	$230

(b) High cost country centres

Ayr	$207
Bundaberg	$184
Cairns	$175
Charters Towers	$168
Chinchilla	$207
Dalby	$201
Emerald	$182
Gladstone	$171
Gold Coast	$234
Hervey Bay	$175
Horn Island	$345
Innisfail	$207
Kingaroy	$180
Mackay	$166
Maryborough	$207
Mt Isa	$188
Nambour	$168
Norfolk Island	$256
Rockhampton	$174
Roma	$188
Toowoomba	$161
Thursday Island	$323
Townsville	$174
Weipa	$238

(c) Other

Other	$141

Meals

(a) Capital cities

Breakfast	$36
Lunch	$40.45
Dinner	$69

(b) High cost country centres

Breakfast	$36
Lunch	$40.45
Dinner	$69

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

Breakfast	$32.25
Lunch	$36.80
Dinner	$63.45

Incidental expenses | $25.40

Special Allowance | $43.45

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 2026 this was 3.9%) and is rounded to the nearest five cents.