

DIRECTIVE 13/23: DOMESTIC TRAVELLING AND RELIEVING EXPENSES

Schedule of rates after annual adjustment (clause 18) effective from 1 September 2024

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 2024/3' from 1 September 2024

Taxation Determination TD 2024/3: what are the reasonable travel and overtime meal allowance expense amounts for the 2024-25 income year? ([link](#))

Accommodation		Meals	
(a) Capital Cities		(a) Capital Cities	
Adelaide	\$158	Breakfast	\$33.90
Brisbane	\$181	Lunch	\$38.10
Canberra	\$178	Dinner	\$64.95
Darwin	\$220		
Hobart	\$176	(b) High Cost Country Centres	
Melbourne	\$173	Breakfast	\$33.90
Perth	\$180	Lunch	\$38.10
Sydney	\$198	Dinner	\$64.95
		(c) Tier 2 Country Centres	
(b) High Cost Country Centres		Breakfast	\$30.35
Bundaberg	\$184	Lunch	\$34.65
Cairns	\$175	Dinner	\$59.75
Charters Towers	\$168	(d) Other, including private accommodation and travelling by plane or train	
Dalby	\$201	Breakfast	\$30.35
Emerald	\$179	Lunch	\$34.65
Gladstone	\$171	Dinner	\$59.75
Gold Coast	\$209		
Hervey Bay	\$175	Incidental expenses \$23.95	
Horn Island	\$345	Special Allowance \$40.90	
Kingaroy	\$180	<i>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 2024 this was 3.8%) and is rounded to the nearest five cents.</i>	
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		
Chinchilla			
Innisfail			
Maryborough			
(d) Other			
Other	\$141		

Note - In accordance with the TD 2024/3 tables 4 and 5:

- Charters Towers and Kingaroy cease to be tier 2 country centres and become high cost country centres.