

Schedule 1 Per Diem Allowance and Country Classification

Table 1: Per Diem Allowance (AUD)

The Per Diem Allowance is reviewed annually. For further information, refer to Table 1, 6 and 9 at the [Australian Taxation Office](#).

Destination	Meal Allowance	Incidental Allowance	Daily Total
Australia	\$129.70	\$23.00	\$152.70
Other Countries*			
Group 1	\$60.00	\$25.00	\$85.00
Group 2	\$95.00	\$30.00	\$125.00
Group 3	\$130.00	\$35.00	\$165.00
Group 4	\$170.00	\$35.00	\$205.00
Group 5	\$200.00	\$40.00	\$240.00
Group 6	\$240.00	\$45.00	\$285.00

Table 2: Country Classification

Country	Cost Group	Country	Cost Group	Country	Cost Group	Country	Cost Group
Albania	2	Ecuador	4	Laos	3	Russia	4
Algeria	3	Egypt	3	Latvia	4	Rwanda	3
Angola	4	El Salvador	3	Lebanon	3	Saint Lucia	5
Antigua and Barbuda	6	Eritrea	4	Lithuania	3	Saint Vincent	4
Argentina	2	Estonia	4	Luxembourg	5	Samoa	4
Armenia	3	Ethiopia	2	Macau	5	Saudi Arabia	4
Austria	5	Fiji	3	Malawi	2	Senegal	4
Azerbaijan	3	Finland	6	Malaysia	3	Serbia	3
Bahamas	6	France	5	Mali	3	Sierra Leone	2
Bahrain	5	French Polynesia	6	Malta	4	Singapore	6
Bangladesh	4	Gabon	6	Mauritius	4	Slovakia	4
Barbados	6	Gambia	2	Mexico	3	Slovenia	3
Belarus	2	Georgia	2	Monaco	6	Solomon Islands	4
Belgium	5	Germany	5	Morocco	4	South Africa	2
Bermuda	6	Gibraltar	4	Mozambique	3	Spain	5

Schedule 1 Per Diem Allowance and Country Classification – Approved 12 May 2021
 17 August 2021: Administrative amendment, URL updated for Australian Taxation Office.
 7 April 2022: Administrative updates to Table 1 and Table 2 endorsed by Deputy Group Chief Financial Officer
 10 August 2022: Administrative updates to Table 1 endorsed by Chief Procurement Officer.
 29 May 2023 – Administrative amendment to Table 1 removing duplicate reference to New Zealand.
 11 April 2023 – Administrative amendments in line with ATO changes to the Per Diem Allowance.



Bolivia	3	Greece	4	Myanmar	3	Sri Lanka	3
Bosnia	2	Guatemala	4	Namibia	2	Sweden	5
Brazil	3	Guyana	4	Nepal	3	Switzerland	6
Brunei	3	Hong Kong	6	Netherlands	5	Taiwan	5
Bulgaria	3	Hungary	3	New Caledonia	5	Tanzania	3
Burkina Faso	3	Iceland	6	New Zealand	4	Thailand	4
Cambodia	2	India	3	Nicaragua	3	Tonga	3
Cameroon	4	Indonesia	3	Nigeria	4	Trinidad and Tobago	6
Canada	5	Iran	1	North Macedonia	2	Tunisia	2
Chile	3	Iraq	4	Norway	6	Türkiye (Turkey)	3
China	5	Ireland	5	Oman	6	Uganda	3
Colombia	3	Israel	6	Pakistan	2	Ukraine	3
Congo Democratic Republic	5	Italy	5	Panama	4	United Arab Emirates	6
Cook Islands	4	Jamaica	4	Papua New Guinea	4	United Kingdom	5
Costa Rica	3	Japan	5	Paraguay	2	United States of America	5
Cote D'Ivoire	4	Jordan	6	Peru	4	Uruguay	3
Croatia	3	Kazakhstan	2	Philippines	4	Vanuatu	4
Cyprus	4	Kenya	4	Poland	3	Vietnam	3
Czech Republic	3	Korea Republic	6	Portugal	4	Zambia	2
Denmark	6	Kosovo	2	Puerto Rico	6		
Dominican Republic	4	Kuwait	5	Qatar	6		
East Timor	4	Kyrgyzstan	2	Romania	3		