

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	\$120.85	\$21.30	\$142.15
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	Group	Country	Group
Albania	2	Cameroon	4
Algeria	3	Canada	4
Angola	4	Chile	3
Antigua and Barbuda	6	China	5
Argentina	2	Colombia	3
Armenia	3	Congo Democratic Republic	4
Austria	5	Cook Islands	4
Azerbaijan	3	Costa Rica	3
Bahamas	6	Cote D'Ivoire	4
Bahrain	5	Croatia	3
Bangladesh	4	Cuba	3
Barbados	6	Cyprus	4
Belarus	2	Czech Republic	3
Belgium	5	Denmark	6
Bermuda	6	Dominican Republic	4
Bolivia	3	East Timor	4
Bosnia	2	Ecuador	4
Brazil	3	Egypt	3
Brunei	3	El Salvador	3
Bulgaria	3	Eritrea	4
Burkina Faso	3	Estonia	4

Cambodia	1	Ethiopia	2
Fiji	3	Malta	4
Finland	6	Mauritius	4
France	5	Mexico	3
French Polynesia	6	Monaco	6
Gabon	6	Morocco	4
Gambia	2	Mozambique	3
Georgia	2	Myanmar	3
Germany	5	Namibia	2
Ghana	4	Nepal	2
Gibraltar	4	Netherlands	5
Greece	4	New Caledonia	5
Guatemala	4	New Zealand	4
Guyana	3	Nicaragua	3
Hong Kong	5	Nigeria	4
Hungary	3	North Macedonia	2
Iceland	6	Norway	6
India	3	Oman	6
Indonesia	3	Panama	4
Iran	1	Pakistan	2
Ireland	5	Panama	4
Israel	6	Papua New Guinea	4
Italy	5	Paraguay	2
Jamaica	4	Peru	4
Japan	5	Philippines	3
Jordan	6	Poland	3
Kazakhstan	2	Portugal	4
Kenya	4	Puerto Rico	5
Korea	6	Qatar	6
Kosovo	2	Romania	3
Kuwait	5	Russia	4
Kyrgyzstan	2	Rwanda	3
Laos	3	Saint Lucia	5
Latvia	4	Saint Vincent	4
Lebanon	4	Samoa	4
Lithuania	3	Saudi Arabia	4
Luxembourg	5	Senegal	4
Macau	5	Serbia	3
Malawi	2	Sierra Leone	2

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.

Malaysia	3	Singapore	6
Mali	3	Slovakia	4
Slovenia	3	Trinidad and Tobago	6
Solomon Islands	4	Tunisia	2
South Africa	2	Turkey	3
Spain	5	Uganda	3
Sri Lanka	3	Ukraine	3
Sudan	2	United Arab Emirates	6
Surinam	3	United Kingdom	5
Sweden	5	United States of America	5
Switzerland	6	Uruguay	3
Taiwan	5	Vanuatu	4
Tanzania	3	Vietnam	3
Thailand	4	Zambia	2
Tonga	3		

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.