



Government of Western Australia
Department of Commerce
Labour Relations

Our Ref: WM/0104/2000
Enquiries: Labour Relations Adviser

CIRCULAR TO DEPARTMENTS AND AUTHORITIES NO. 6 OF 2014

CHRISTMAS AND COCOS ISLANDS – TRAVELLING ALLOWANCE

This Circular replaces Circular 17 of 2011 with regard to travel allowance only.

Travelling Allowance

Travelling allowances for Christmas and Cocos Islands have been reviewed and adjusted. The new rates are effective from the issue date of this circular (below):

Christmas Island

Accommodation involving an overnight stay:	Previous rate*	19 August 2014
At a commercial establishment – hotel, motel or serviced apartments (inclusive of accommodation, meals and incidentals)	\$273.30	\$271.25
At other than a commercial establishment – hotel, motel or serviced apartments (meals and incidentals only)	\$128.30	\$121.25

Cocos Island

Accommodation involving an overnight stay:	Previous rate*	19 August 2014
At a commercial establishment – hotel, motel or serviced apartments (inclusive of accommodation, meals and incidentals)	\$243.30	\$406.25
At other than a commercial establishment – hotel, motel or serviced apartments (meals and incidentals only)	\$128.30	\$121.25

*These rates have been in application since 1 July 2011.

The new travel allowance rates which will apply from 19 August 2014 (for accommodation, meals and incidentals) are consistent with those produced by the Australian Taxation Office (ATO) in *Taxation Determination 2014/19*.

Future travel allowance rates for Christmas and Cocos Islands will be moved in line with the ATO taxation determination for reasonable travel and overtime meal allowance expenses. A new circular with the updated rates will be issued each year following the release of the ATO taxation determination.

If you require further information, please contact your agency's Labour Relations Advisor.



**BOB HORSTMAN
EXECUTIVE DIRECTOR
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18 August 2014