



Circular 5/2026 – Travel Allowance for Christmas and Cocos (Keeling) Islands Rates

Application

1. This Circular replaces Circular 09/2021 – Travel allowance for Christmas and Cocos (Keeling) Islands.
2. This Circular applies to State Government public sector employees travelling to Christmas or Cocos (Keeling) Islands in the course of their employment.

Background

3. Since 2014, travel allowance rates for the Christmas and Cocos (Keeling) Islands have been established through the annual Australian Tax Office Tax Determination (TD) for reasonable travel and overtime meal allowance expense amounts.
4. On 1 May 2018, Ordinances were issued under the *Christmas Islands Act 1958* (Cth) and *Cocos (Keeling) Islands Act 1955* (Cth) to confirm that Western Australian industrial relations laws apply to WA public sector employees working on the Indian Ocean Territories (IOT).
5. On 19 December 2025, the Public Service Arbitrator issued orders varying eight Civil Service Association of Western Australia (CSA) Awards, replacing the travelling, transfer and relieving clauses and associated allowance, based on an agreed methodology between Government Sector Labour Relations and the CSA.
6. Consistent with this methodology, the travel allowance rates for Christmas and Cocos (Keeling) Islands have been adjusted to reflect increases prescribed in TD 2026/4.

Instruction to Employers

7. Employers are required to pay the rates contained in **Attachment A** from 1 July 2026.
8. Where the employer has incurred the expense (e.g. via corporate credit card), no additional allowance will be paid.
9. Where an employee's reasonable expenses for a trip are not covered by the allowances prescribed in this Circular, the employee is to be reimbursed the excess expenditure on production of receipts to the satisfaction of the employer.

Further Advice

Please contact your [GSLR Adviser](#) should you require further information.

Marny Bendotti | **A/Executive Director**
Government Sector Labour Relations

Issue date: 17 July 2026
Review date: 1 July 2027

Travel Allowance for Christmas and Cocos (Keeling) Island effective 1 July 2026

Item	Daily Rate	
	Christmas Island	Cocos (Keeling) Islands
Commercial Accommodation	\$221	\$331
Meals	\$191.70	\$191.70
Incidentals	\$36.30	\$36.30
Total	\$449	\$559