Remuneration Tribunal

Explanatory Statement: Remuneration Tribunal (Official Travel) Determination 2026

1. The *Remuneration Tribunal Act 1973* (the Act) establishes the Remuneration Tribunal (the Tribunal) as an independent statutory authority responsible for reporting on and determining the remuneration, allowances and entitlements of key Commonwealth office holders. These include Judges of Federal Courts and most full-time and part-time holders of public offices, including Specified Statutory Offices. An additional function of the Tribunal is to determine a classification structure for Principal Executive Offices and the terms and conditions applicable to each classification within the structure.

Consultation

2. Section 11 of the Act advises that in the performance of its functions the Tribunal:
   - may inform itself in such manner as it thinks fit;
   - may receive written or oral statements;
   - is not required to conduct any proceeding in a formal manner; and
   - is not bound by the rules of evidence.

Review of Travel and Motor Vehicle Allowances

3. There was no consultation on this matter noting it is the Tribunal's practice to review the travel and motor vehicle allowances applicable to office holders for which it determines remuneration each year.
4. The Tribunal did not receive any submissions on this matter.
5. In conducting this review, making this determination and adjusting travel allowance rates the Tribunal has relied on Taxation Determination TD 2026/4: Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2026–27 income year?
6. Among other things, the determination sets out the amounts that the Commissioner of Taxation considers are reasonable for the substantiation exception in Subdivision 900-B of the *Income Tax Assessment Act 1997* for the 2026–27 income year in relation to claims made by employees for domestic travel expenses and overseas travel expenses.
7. TD 2026/4 is a public ruling for the purposes of the *Taxation Administration Act 1953* and is available online at https://www.ato.gov.au/law/view/document?docid=TXD/TD20264/NAT/ATO/00001.
8. In making this determination, the Tribunal decided that the arrangements set out in the Table of countries of TD 2026/4 are appropriate for office holders in

its jurisdiction to cover meal and incidental expenses incurred while travelling overseas. Rather than replicate the detailed tables and related allowance rates in its determination, the Tribunal has incorporated these by reference to TD 2026/4. The Tribunal has aligned the cost groups contained in TD 2026/4 to the travel tiers that it sets for office holders.

9. The Tribunal has aligned the motor vehicle allowance with the rate for the cents per kilometre method of calculating income tax deductions for work-related car expenses as determined by the Commissioner of Taxation in accordance with subsection 28-25(4) of the Income Tax Assessment Act. The current instrument is Income Tax Assessment (Cents per Kilometre Deduction Rate for Car Expenses) Determination 2026 (MVE 2026) which is available online at https://www.legislation.gov.au/Details/F2026L00785.

10. In conducting this review, the Tribunal noted that the ATO has adjusted its cents per kilometre rate for 2026. The Tribunal has, accordingly, increased the motor vehicle allowance to align with MVE 2026.

Exemption from sunsetting

11. Under section 12, item 56 of the Legislation (Exemptions and Other Matters) Regulation 2015, an instrument required to be laid before the Parliament under subsection 7(7) of the Act is exempt from the provisions of paragraph 54(2)(b) of the *Legislation Act 2003*.

12. This exemption has been granted by the Attorney-General because the Remuneration Tribunal has a statutory role independent of government.

13. As the Remuneration Tribunal makes new principal determinations annually, this principal determination is unlikely to have any practical effect beyond the usual 10-year sunsetting period. As such, the exemption from sunsetting will not have a practical impact on parliamentary oversight of the relevant measures.

The power to repeal, rescind and revoke, amend and vary

14. Under subsection 33(3) of the *Acts Interpretation Act 1901*, where an Act confers a power to make, grant or issue any instrument of a legislative or administrative character (including rules, regulations or by-laws), the power shall be construed as including a power exercisable in the like manner and subject to the like conditions (if any) to repeal, rescind, revoke, amend, or vary any such instrument.

Details of the determination are as follows:

PART 1 - PRELIMINARY

15. Section 1 specifies the name of the instrument as the Remuneration Tribunal (Official Travel) Determination 2026.

16. Section 2 specifies the commencement date for the instrument as 30 August 2026.

17. Section 3 specifies that the instrument takes effect at the start of 30 August 2026.

18. Section 4 specifies the authority for the instrument, subsections 5(2A) and 7(3) and (4) of the *Remuneration Tribunal Act 1973*.
19. Section 5 specifies that the determination supersedes the Tribunal's 2025 official travel determination.
20. Section 6 specifies that instruments identified in a Schedule to this determination are amended or repealed as indicated.
21. Section 7 specifies definitions for certain words or terms used in the determination.

PART 2 – GENERAL PROVISIONS

22. Part 2 sets out the purpose and application of the determination and the general principles for administering the determination.
23. The general principles remain unchanged from those contained in Part 2 of the superseded determination.

PART 3 – TRAVEL ON OFFICIAL BUSINESS

24. Part 3 sets out the provisions for travel including class of travel, upgrades and accompanied travel provisions.
25. The provisions of this Part remain unchanged from those contained in Part 3 of the superseded determination.

PART 4 – TRAVEL EXPENSES AND TRAVEL ALLOWANCE

26. Part 4 sets out the payment arrangements and other related matters, including for travel within Australia and overseas, accompanied accommodation costs and provisions for partial payments.
27. The provisions of this Part remain unchanged from those contained in Part 4 of the superseded determination.

PART 5 – OFFICIAL TRAVEL BY MOTOR VEHICLE

28. Part 5 sets out the provisions for travel by motor vehicle including a new rate of motor vehicle allowance.
29. The provisions of this Part otherwise remain unchanged from those contained in Part 5 of the superseded determination.

PART 6 – RATES OF TRAVEL ALLOWANCE

30. Part 6 sets out the rates of travel allowance for capital cities and country centres.
31. Table 6A specifies the rates, for each overnight absence, of travel allowance for travel to capital cities.
32. Table 6B specifies the rates, for each overnight absence, of travel allowance for travel to country centres.
33. Table 6C specifies the meal and incidental components of the travel allowance set out in Tables 6A and 6B.

34. Table 6D specifies the meal and incidental components of travel allowance for any country centre not specified by name in Table 6B.

SCHEDULE 1 – REPEALS

35. Schedule 1 specifies the instrument which has been repealed, Remuneration Tribunal (Official Travel) Determination 2025.

Authority: Sub-sections 5(2A) and 7(3) and (4)

Remuneration Tribunal Act 1973

Statement of Compatibility with Human Rights

Prepared in accordance with Part 3 of the Human Rights (Parliamentary Scrutiny) Act 2011

Remuneration Tribunal (Official Travel) Determination 2026

This disallowable Legislative Instrument is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

Overview of the Legislative Instrument

The determination applies the Tribunal's 2026 travel and motor vehicle allowances review decisions effective from 30 August 2026. The determination supersedes the previous principal determination, Remuneration Tribunal (Official Travel) Determination 2025.

The primary purpose of the determination is to adjust the travel allowance amounts for offices within the Remuneration Tribunal's jurisdiction. In doing this, it closely reflects the amounts determined by the Australian Taxation Office as reasonable travel expense amounts in Taxation Determination TD 2026/4: Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2026-27 income year?

The determination includes substantively similar provisions to the previous principal determination with adjustments to allowance rates.

Human rights implications

This instrument engages the following rights:

- right to work and to just and favourable conditions of work in Articles 6 and 7 of the *International Covenant on Economic, Social and Cultural Rights* (ICESCR)
- rights of people with disability in Articles 5 and 26 of the *Convention on the Rights of Persons with Disabilities* (CRPD).

Right to work and to just and favourable conditions of work

Article 6 of the ICESCR recognises '*... the right of everyone to the opportunity to gain his living by work which he freely chooses or accepts ...*' The right to just and favourable conditions of work includes, but is not limited to, ensuring '*fair wages and equal remuneration for work of equal value without distinction of any kind*', and '*a decent living for themselves and their families*' (Article 7(1)(a)).

This instrument ensures that the office holders who are the subject of the determination continue to be provided with current and reasonable travel allowance amounts and reasonable travel arrangements to fairly support the duties they are required to perform as public office holders. This would not be the case if public office holders were required to personally finance the travel and accommodation costs they incur in discharging their duties. This instrument therefore promotes '*... the right of everyone to the opportunity to gain his living by work which he freely chooses or accepts ...*' and the principle of '*fair wages and equal remuneration for work of equal value*' per Articles 6 and 7 of the ICESCR.

Rights of people with disabilities

Article 5.3 of the CRPD provides '*In order to promote equality and eliminate discrimination, States Parties shall take all appropriate steps to ensure that reasonable accommodation is provided*'. 'Reasonable accommodation' means providing necessary and appropriate modifications and adjustments, which do not impose a disproportionate or undue burden, where needed in a particular case. The CRPD also obligates States Parties to *'take effective and appropriate measures… to enable persons with disabilities to attain and maintain maximum independence, full physical, mental, social and vocational ability, and full inclusion and participation in all aspects of life*' (Article 26).

This instrument engages Australia's obligations in the CRPD to provide 'reasonable accommodation' to ensure people with disability can enjoy their rights on an equal basis with others and be included and participate in employment. Specifically, this instrument includes provisions enabling an office holder with a physical limitation or impairment who requires accessible accommodation to have their travel allowance supplemented taking into account the additional cost of that accommodation, where necessary. This instrument also provides for a Tier 2 office holder with a physical limitation or impairment who requires to travel at business class on short haul domestic flights, to do so. These provisions promote the inclusion and participation of office holders with disabilities in employment, thereby contributing to the implementation of Australia's obligations under the CRPD.

Conclusion

This instrument is compatible with human rights because it enhances and promotes the protection of human rights. In particular, it promotes the right to just and favourable conditions of work by maintaining current and reasonable travel allowance amounts and reasonable travel arrangements for travel in the performance of duties, and by providing for 'reasonable accommodation' to support the inclusion and participation of office holders with disabilities in employment on an equal basis with others.

The Remuneration Tribunal