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Pay Advisory Notice 02/2024

Annex 14 - Subsistence allowances

Schedule of recommended allowances

**Night allowances: first 30 nights** Actual receipted cost of bed and breakfast up to a maximum of £55 (subject to the provisions of paragraph 18.3 if this is exceeded for genuine business reasons).

**Meals allowance** Per 24 hour period: £20.00

**Night allowances in non-commercial accommodation** Per 24 hour period: £25.00

**Night allowances: after first 30 nights** Maximum amount payable: £35.00

**Day meals subsistence allowances** Lunch allowance (more than five hours away from base, including the lunchtime period between 12:00 pm to 2:00 pm) £5.00

Evening meal allowance (more than ten hours away from base and return after 7:00 pm) £15.00

**Incidental expenses allowance** Per 24 hour period: £4.20  
(this allowance is subject to a tax liability)

**Late night duties allowance (this allowance is subject to a tax liability)** Per 24 hour period: £3.25

Pay circular (AfC) 4/2014: amendment number 33