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Pay Advisory Notice 02/2024  
Annex 14 - Subsistence allowances

Schedule of recommended allowances

<b>Night allowances: first 30 nights</b>	<b>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).</b>
<b>Meals allowance</b>	<b>Per 24 hour period: £20.00</b>
<b>Night allowances in non-commercial accommodation</b>	<b>Per 24 hour period: £25.00</b>
<b>Night allowances: after first 30 nights</b>	<b>Maximum amount payable: £35.00</b>
<b>Day meals subsistence allowances</b>	<b>Lunch allowance (more than five hours away from base, including the lunchtime period between 12:00 pm to 2:00 pm) £5.00</b> <b>Evening meal allowance (more than ten hours away from base and return after 7:00 pm) £15.00</b>
<b>Incidental expenses allowance (this allowance is subject to a tax liability)</b>	<b>Per 24 hour period: £4.20</b>
<b>Late night duties allowance (this allowance is subject to a tax liability)</b>	<b>Per 24 hour period: £3.25</b>

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