

**ASIA-PACIFIC**  
**TRANSPORT MILEAGE CLAIM**  
**- STUDY REPORT -**  
*(16 September 2009)*

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### 1) OVERVIEW

This report consists of information about the car & motorcycle mileage claim market practice for Asia-Pacific countries.

### 2) SURVEY METHODOLOGY

#### 1) Data collection period.

The Car & Motorcycle mileage claim survey was conducted during the period 18 August 2009 to 9 September 2009.

#### 2) Mode of data collection.

Surveys were sent via email to the HR professionals of various industries.

#### 3) Mode of data verification.

All of the data contained in this report has been reviewed for accuracy and reliability. Participants were contacted via email & telephone to resolve any potential data distortion.

### 3) PARTICIPATING COMPANIES

The list of participating companies is included in this section. By reviewing this section, you will gain a better understanding of the sources of data, helping you to better interpret and apply the report's results.

#### Australia

Company	Company description	Parent company nationality
ADM Cocoa	Manufacturing and Trading	USA
Brady Corporation Asia Pacific Pte Ltd	Manufacturing	USA
Cargill Group of Companies	Largest Privately Owned American fortune 500 companies - agriculture, food and risk management businesses	USA
Diethelm Singapore Pte Ltd	Market expansion services for FMCG (luxury and mass market), healthcare, technology.	Swiss
Fraser's Centrepoint Limited	Property & Hospitality	Singapore
Future Electronics Inc (Distribution) Pte Ltd	Distributor of electronics components	Canada
Gemalto Pte Ltd	World's biggest smartcard company in the digital security business.	France
Meggitt Aerospace Asia Pacific Pte Ltd	Aerospace	Britain
NatSteel Holdings Pte Ltd	Manufacturing and fabrication of reinforced construction steel related products.	India
Sony Ericsson	Provider for mobile communication products such as mobile phones & accessories for consumers with different lifestyle needs for music, pictures, gaming, & other entertainment.	Swedish & Japanese

#### China

Company	Company description	Parent company nationality
ADM Cocoa	Manufacturing and Trading	USA
ARA Asset Management Limited	Real Estate Fund Management	Singapore
Brady Corporation Asia Pacific Pte Ltd	Manufacturing	USA
Cargill Group of Companies	Largest Privately Owned American fortune 500 companies - agriculture, food and risk management businesses	USA
Fraser's Centrepoint Limited	Property & Hospitality	Singapore
Future Electronics Inc (Distribution) Pte Ltd	Distributor of electronics components	Canada
Gemalto Pte Ltd	World's biggest smartcard company in the digital security business.	France
HAVI Logistics	3rd party logistics company - focusing in serving the fast-food companies.	USA
Haw Par Corporation Ltd	Healthcare Manufacturing & Leisure (Underwater World)	Singapore
Meggitt Aerospace Asia Pacific Pte Ltd	Aerospace	Britain
Millennium & Copthorne International	Hospitality Services	Singapore
Volex (Asia) Pte Ltd	Manufacturing cables assemblies	UK

#### Hong Kong

Company	Company description	Parent company nationality
ADM Cocoa	Manufacturing and Trading	USA
ARA Asset Management Limited	Real Estate Fund Management	Singapore
Asia Capital Reinsurance Group Pte Ltd	Reinsurance company	Singapore

Brady Corporation Asia Pacific Pte Ltd	Manufacturing	USA
F&N Foods Pte Ltd	Manufacturing (FMCG)	Singapore
Future Electronics Inc (Distribution) Pte Ltd	Distributor of electronics components	Canada
Frasers Centrepoint Limited	Property & Hospitality	Singapore
Gemalto Pte Ltd	World's biggest smartcard company in the digital security business.	France
HAVI Logistics	3rd party logistics company - focusing in serving the fast-food companies.	USA
Volex (Asia) Pte Ltd	Manufacturing cables assemblies	UK

### India

Company	Company description	Parent company nationality
Asia Capital Reinsurance Group Pte Ltd	Reinsurance company	Singapore
Brady Corporation Asia Pacific Pte Ltd	Manufacturing	USA
Cargill Group of Companies	Largest Privately Owned American fortune 500 companies - agriculture, food and risk management businesses	USA
Frasers Centrepoint Limited	Property & Hospitality	Singapore
Future Electronics Inc (Distribution) Pte Ltd	Distributor of electronics components	Canada
Gemalto Pte Ltd	World's biggest smartcard company in the digital security business.	France
Haw Par Corporation Ltd	Healthcare Manufacturing & Leisure (Underwater World)	Singapore
Sony Ericsson	Provider for mobile communication products such as mobile phones & accessories for consumers with different lifestyle needs for music, pictures, gaming, & other entertainment.	Swedish & Japanese
Volex (Asia) Pte Ltd	Manufacturing cables assemblies	UK
W.R. Grace (S) Pte Ltd	Chemicals	USA

### Indonesia

Company	Company description	Parent company nationality
ADM Cocoa	Manufacturing and Trading	USA
Gemalto Pte Ltd	World's biggest smartcard company in the digital security business.	France
Haw Par Corporation Ltd	Healthcare Manufacturing & Leisure (Underwater World)	Singapore
Millennium & Copthorne International	Hospitality Services	Singapore
NOK Asia Company Pte. Ltd.	Manufacturing of oilseals	Japan
Sony Ericsson	Provider for mobile communication products such as mobile phones & accessories for consumers with different lifestyle needs for music, pictures, gaming, & other entertainment.	Swedish & Japanese
Volex (Asia) Pte Ltd	Manufacturing cables assemblies	UK
W.R. Grace (S) Pte Ltd	Chemicals	USA

### Japan

Company	Company description	Parent company nationality
Brady Corporation Asia Pacific Pte Ltd	Manufacturing	USA
Frasers Centrepoint Limited	Property & Hospitality	Singapore
Future Electronics Inc (Distribution) Pte Ltd	Distributor of electronics components	Canada
Gemalto Pte Ltd	World's biggest smartcard company in the digital security business.	France
Volex (Asia) Pte Ltd	Manufacturing cables assemblies	UK

## Malaysia

Company	Company description	Parent company nationality
ARA Asset Management Limited	Real Estate Fund Management	Singapore
Brady Corporation Asia Pacific Pte Ltd	Manufacturing	USA
Cargill Group of Companies	Largest Privately Owned American fortune 500 companies - agriculture, food and risk management businesses	USA
Frasers Centrepoint Limited	Property & Hospitality	Singapore
Future Electronics Inc (Distribution) Pte Ltd	Distributor of electronics components	Canada
Gemalto Pte Ltd	World's biggest smartcard company in the digital security business.	France
HAVI Logistics	3rd party logistics company - focusing in serving the fast-food companies.	USA
Haw Par Corporation Ltd	Healthcare Manufacturing & Leisure (Underwater World)	Singapore
Hong Leong Corporation Holdings Pte Ltd	Property & Investment holding / Trading (Consumer Products)	Singapore
Millennium & Copthorne International	Hospitality Services	Singapore
Pokka Corporation (Singapore) Pte Ltd	Manufacturing of beverages	Japan
Singapore Chemi-Con (Pte) Ltd	Electrolytic capacitors	Japan
Sony Ericsson	Provider for mobile communication products such as mobile phones & accessories for consumers with different lifestyle needs for music, pictures, gaming, & other entertainment.	Swedish & Japanese
Spa Esprit Group	F&B, Retail Spa & Lifestyle	Singapore
Taiyo Yuden (Singapore) Pte Ltd	Sales of electronics components	Japan
Tyco Fire, Security & Services Pte Ltd	Wormald provides fire protection services and is part of Tyco International	USA
Tyco Flow Control Pte Ltd	Regional Sales and Distribution of industrial valves and service repair.	USA
Volex (Asia) Pte Ltd	Manufacturing cables assemblies	UK
W.R. Grace (S) Pte Ltd	Chemicals	USA

## New Zealand

Company	Company description	Parent company nationality
Sony Ericsson	Provider for mobile communication products such as mobile phones & accessories for consumers with different lifestyle needs for music, pictures, gaming, & other entertainment.	Swedish & Japanese

## Philippines

Company	Company description	Parent company nationality
Brady Corporation Asia Pacific Pte Ltd	Manufacturing	USA
Frasers Centrepoint Limited	Property & Hospitality	Singapore
Future Electronics Inc (Distribution) Pte Ltd	Distributor of electronics components	Canada
Gemalto Pte Ltd	World's biggest smartcard company in the digital security business.	France
Sony Ericsson	Provider for mobile communication products such as mobile phones & accessories for consumers with different lifestyle needs for music, pictures, gaming, & other entertainment.	Swedish & Japanese
Volex (Asia) Pte Ltd	Manufacturing cables assemblies	Britain

## Singapore

Company	Company description	Parent company nationality
ADM Cocoa	Manufacturing and Trading	USA
American Home Assurance Company	General Insurance	USA
ARA Asset Management Limited	Real Estate Fund Management	Singapore
Asia Capital Reinsurance Group Pte Ltd	Reinsurance company	Singapore
Brady Corporation Asia Pacific Pte Ltd	Manufacturing	USA
City Building Management	City Building Management	Singapore
Diethelm Singapore Pte Ltd	Market expansion services for FMCG (luxury and mass market), healthcare, technology.	Swiss
F&N Foods Pte Ltd	Manufacturing (FMCG)	Singapore
Frasers Centrepoint Limited	Property & Hospitality	Singapore
Future Electronics Inc (Distribution) Pte Ltd	Distributor of electronics components	Canada
Gemalto Pte Ltd	World's biggest smartcard company in the digital security business.	France
HAVI Logistics	3rd party logistics company - focusing in serving the fast-food companies.	USA
Haw Par Corporation Ltd	Healthcare Manufacturing & Leisure (Underwater World)	Singapore
Hitachi Elevator Engineering (S) Pte Ltd	Engineering - Elevators & Escalators	Japan
Hitachi Plant Technologies Ltd	Engineering	Japan
Hokuriku (Singapore) Pte Ltd	Sales & marketing of electronics components/PCBs.	Singapore
Hong Leong Corporation Holdings Pte Ltd	Property & Investment holding / Trading (Consumer Products)	Singapore
International SOS	Medical Assistance Services	Singapore
JVC Electronics Singapore Pte Ltd	Designing of Car Audio Products	Japan
Meggitt Aerospace Asia Pacific Pte Ltd	Aerospace	Britain
Millennium & Copthorne International	Hospitality Services	Singapore
Mitsui Chemical Asia Pacific Ltd	Petrochemical	Japan
NatSteel Holdings Pte Ltd	Manufacturing and fabrication of reinforced construction steel related products.	India
NOK Asia Company Pte. Ltd.	Manufacturing of oilseals	Japan
Pokka Corporation (Singapore) Pte Ltd	Manufacturing of beverages	Japan
PureChem Veolia Environmental Services Pte Ltd	Integrated waste management.	France
Singapore Chemi-Con (Pte) Ltd	Electrolytic capacitors	Japan
Singapore Zoological Gardens	Amusement & Entertainment	Singapore
Sony Ericsson	Provider for mobile communication products such as mobile phones & accessories for consumers with different lifestyle needs for music, pictures, gaming, & other entertainment.	Swedish & Japanese
Spa Esprit Group	F&B, Retail Spa & Lifestyle	Singapore
ST Kinetics	Engineering services (supporting MINDEF & Commercial)	Singapore
Supreme Court of Singapore	Public service	Singapore
Taiyo Yuden (Singapore) Pte Ltd	Sales of electronics components	Japan
Tech Semiconductor Pte Ltd	Manufacturing of memory chips.	Singapore
Tyco Fire, Security & Services Pte Ltd	Wormald provides fire protection services and is part of Tyco International	USA

✚ Tyco Flow Control Pte Ltd	✚ Regional Sales and Distribution of industrial valves and service repair.	✚ USA
✚ UBS AG	✚ Financial Services	✚ Swiss
✚ Varta Microbattery Pte Ltd	✚ Electrochemical energy storage systems for electronic devices. Germany MNC.	✚ Germany
✚ Volex (Asia) Pte Ltd	✚ Manufacturing cables assemblies	✚ Britain
✚ Vopak Terminals Singapore Pte Ltd	✚ Petrochemical Tank Storage	✚ Dutch
✚ W.R. Grace (S) Pte Ltd	✚ Chemicals	✚ USA

#### South Korea

Company	Company description	Parent company nationality
✚ Brady Corporation Asia Pacific Pte Ltd	✚ Manufacturing	✚ USA
✚ Cargill Group of Companies	✚ Largest Privately Owned American fortune 500 companies - agriculture, food and risk management businesses	✚ USA
✚ Frasers Centrepoint Limited	✚ Property & Hospitality	✚ Singapore
✚ Future Electronics Inc (Distribution) Pte Ltd	✚ Distributor of electronics components	✚ Canada
✚ Gemalto Pte Ltd	✚ World's biggest smartcard company in the digital security business.	✚ France
✚ Sony Ericsson	✚ Provider for mobile communication products such as mobile phones & accessories for consumers with different lifestyle needs for music, pictures, gaming, & other entertainment.	✚ Swedish & Japanese

#### Taiwan

Company	Company description	Parent company nationality
✚ Asia Capital Reinsurance Group Pte Ltd	✚ Reinsurance company	✚ Singapore
✚ Brady Corporation Asia Pacific Pte Ltd	✚ Manufacturing	✚ USA
✚ Future Electronics Inc (Distribution) Pte Ltd	✚ Distributor of electronics components	✚ Canada
✚ Gemalto Pte Ltd	✚ World's biggest smartcard company in the digital security business.	✚ France
✚ HAVI Logistics	✚ 3rd party logistics company - focusing in serving the fast-food companies.	✚ USA
✚ Sony Ericsson	✚ Provider for mobile communication products such as mobile phones & accessories for consumers with different lifestyle needs for music, pictures, gaming, & other entertainment.	✚ Swedish & Japanese
✚ Volex (Asia) Pte Ltd	✚ Manufacturing cables assemblies	✚ Britain

#### Thailand

Company	Company description	Parent company nationality
✚ Brady Corporation Asia Pacific Pte Ltd	✚ Manufacturing	✚ USA
✚ F&N Foods Pte Ltd	✚ Manufacturing (FMCG)	✚ Singapore
✚ Frasers Centrepoint Limited	✚ Property & Hospitality	✚ Singapore
✚ Future Electronics Inc (Distribution) Pte Ltd	✚ Distributor of electronics components	✚ Canada
✚ Gemalto Pte Ltd	✚ World's biggest smartcard company in the digital security business.	✚ France
✚ HAVI Logistics	✚ 3rd party logistics company - focusing in serving the fast-food companies.	✚ USA
✚ Haw Par Corporation Ltd	✚ Healthcare Manufacturing & Leisure (Underwater World)	✚ Singapore
✚ Millennium & Copthorne International	✚ Hospitality Services	✚ Singapore

🇺🇸 Sony Ericsson	🇺🇸 Provider for mobile communication products such as mobile phones & accessories for consumers with different lifestyle needs for music, pictures, gaming, & other entertainment.	🇺🇸 Swedish & Japanese
🇺🇸 Taiyo Yuden (Singapore) Pte Ltd	🇺🇸 Sales of electronics components	🇺🇸 Japan
🇺🇸 Tyco Fire, Security & Services Pte Ltd	🇺🇸 Wornald provides fire protection services and is part of Tyco International	🇺🇸 USA
🇺🇸 Tyco Flow Control Pte Ltd	🇺🇸 Regional Sales and Distribution of industrial valves and service repair.	🇺🇸 USA
🇺🇸 Volex (Asia) Pte Ltd	🇺🇸 Manufacturing cables assemblies	🇺🇸 Britain

#### Vietnam

Company	Company description	Parent company nationality
🇺🇸 Diethelm Singapore Pte Ltd	🇺🇸 Market expansion services for FMCG (luxury and mass market), healthcare, technology.	🇺🇸 Swiss
🇺🇸 F&N Foods Pte Ltd	🇺🇸 Manufacturing (FMCG)	🇺🇸 Singapore
🇺🇸 Frasers Centrepoint Limited	🇺🇸 Property & Hospitality	🇺🇸 Singapore
🇺🇸 Gemalto Pte Ltd	🇺🇸 World's biggest smartcard company in the digital security business.	🇺🇸 France
🇺🇸 Sony Ericsson	🇺🇸 Provider for mobile communication products such as mobile phones & accessories for consumers with different lifestyle needs for music, pictures, gaming, & other entertainment.	🇺🇸 Swedish & Japanese
🇺🇸 Volex (Asia) Pte Ltd	🇺🇸 Manufacturing cables assemblies	🇺🇸 Britain
🇺🇸 W.R. Grace (S) Pte Ltd	🇺🇸 Chemicals	🇺🇸 USA



#### 4) ASIA-PACIFIC CAR REIMBURSEMENT OF MILEAGE MARKET PRACTICE

##### (i) Prevalence of car reimbursement of mileage

Country	Companies surveyed	Companies providing	% of companies providing
Australia	10 companies	5 companies	50%
China	12 companies	6 companies	50%
Hong Kong	10 companies	3 companies	30%
India	10 companies	4 companies	40%
Indonesia	8 companies	2 companies	25%
Japan	5 companies	2 companies	40%
Malaysia	19 companies	16 companies	84%
New Zealand	1 company	1 company	100%
Philippines	6 companies	2 companies	33%
Singapore	41 companies	37 companies	90%
South Korea	6 companies	3 companies	50%
Taiwan	7 companies	3 companies	43%
Thailand	13 companies	6 companies	46%
Vietnam	7 companies	2 companies	29%
	<b>155 companies</b>	<b>92 companies</b>	<b>51%</b>

##### (ii) Car reimbursement of mileage amount (US\$ per km)

Country	Companies providing	Min	Lower quartile	Median	Upper quartile	Max
Australia	5 companies	US\$0.59/km	US\$0.59/km	US\$0.60/km	US\$0.61/km	US\$0.62/km
China	6 companies	US\$0.15/km	US\$0.15/km	US\$0.20/km	US\$0.29/km	US\$0.31/km
Hong Kong	3 companies	US\$0.25/km	US\$0.26/km	US\$0.27/km	US\$0.27/km	US\$0.27/km
India	4 companies	US\$0.12/km	US\$0.15/km	US\$0.19/km	US\$0.21/km	US\$0.21/km
Indonesia	2 companies	US\$0.11/km	US\$0.14/km	US\$0.17/km	US\$0.20/km	US\$0.22/km
Japan	2 companies	US\$0.37/km	US\$0.40/km	US\$0.43/km	US\$0.45/km	US\$0.48/km
Malaysia	16 companies	US\$0.14/km	US\$0.16/km	US\$0.17/km	US\$0.20/km	US\$0.23/km
New Zealand	1 company	-	-	US\$0.46/km	-	-
Philippines	2 companies	US\$0.12/km	US\$0.15/km	US\$0.17/km	US\$0.19/km	US\$0.22/km
Singapore	37 companies	US\$0.10/km	US\$0.35/km	US\$0.42/km	US\$0.45/km	US\$0.56/km
South Korea	3 companies	US\$0.20/km	US\$0.25/km	US\$0.30/km	US\$0.30/km	US\$0.30/km
Taiwan	3 companies	US\$0.24/km	US\$0.24/km	US\$0.24/km	US\$0.27/km	US\$0.30/km
Thailand	6 companies	US\$0.12/km	US\$0.13/km	US\$0.16/km	US\$0.18/km	US\$0.23/km
Vietnam	2 companies	US\$0.12/km	US\$0.12/km	US\$0.12/km	US\$0.12/km	US\$0.12/km

##### (iii) Car reimbursement of mileage amount (Local currency per km)

Country	Companies providing	Min	Lower quartile	Median	Upper quartile	Max
Australia	5 companies	AUD0.70/km	AUD0.70/km	AUD0.72/km	AUD0.74/km	AUD0.80/km
China	6 companies	RMB1.00/km	RMB1.00/km	RMB1.34/km	RMB1.99/km	RMB2.10/km
Hong Kong	3 companies	HKD1.90/km	HKD2.00/km	HKD2.10/km	HKD2.10/km	HKD2.10/km
India	4 companies	INR6.00/km	INR7.50/km	INR9.00/km	INR10.00/km	INR10.00/km
Indonesia	2 companies	IDR1,150/km	IDR1,425/km	IDR1,700/km	IDR1,975/km	IDR2,250/km
Japan	2 companies	JPY35.00/km	JPY37.50/km	JPY40.00/km	JPY42.50/km	JPY45.00/km
Malaysia	16 companies	MYR0.50/km	MYR0.55/km	MYR0.60/km	MYR0.70/km	MYR0.80/km
New Zealand	1 company	-	-	NZD0.67/km	-	-
Philippines	2 companies	PHP6.00/km	PHP7.15/km	PHP8.30/km	PHP9.45/km	PHP10.6/km
Singapore	37 companies	SGD0.14/km	SGD0.50/km	SGD0.60/km	SGD0.65/km	SGD0.80/km
South Korea	3 companies	KRW250/km	KRW315/km	KRW380/km	KRW390/km	KRW400/km
Taiwan	3 companies	TWD8.00/km	TWD8.00/km	TWD8.00/km	TWD9.00/km	TWD10.00/km
Thailand	6 companies	THB4.00/km	THB4.30/km	THB5.60/km	THB6.00/km	THB8.00/km
Vietnam	2 companies	VND2,137/km	VND2,137/km	VND2,137/km	VND2,137/km	VND2,137/km

## 5) ASIA-PACIFIC MOTORCYCLE REIMBURSEMENT OF MILEAGE MARKET PRACTICE

### (i) Prevalence of motorcycle reimbursement of mileage

Country	Companies surveyed	Companies providing	% of companies providing
Australia	10 companies	1 company	10%
China	12 companies	1 company	8%
Hong Kong	10 companies	2 companies	20%
India	10 companies	3 companies	30%
Indonesia	8 companies	2 companies	25%
Japan	5 companies	2 companies	40%
Malaysia	19 companies	8 companies	42%
New Zealand	1 company	0 company	0%
Philippines	6 companies	1 company	17%
Singapore	41 companies	26 companies	63%
South Korea	6 companies	1 company	17%
Taiwan	7 companies	1 company	14%
Thailand	13 companies	3 companies	23%
Vietnam	7 companies	1 company	14%
	<b>155 companies</b>	<b>52 companies</b>	<b>23%</b>

### (ii) Motorcycle reimbursement of mileage amount (US\$ per km)

Country	Companies providing	Min	Lower quartile	Median	Upper quartile	Max
Australia	1 company	-	-	US\$0.25/km	-	-
China	1 company	-	-	US\$0.10/km	-	-
Hong Kong	2 companies	US\$0.10/km	US\$0.11/km	US\$0.11/km	US\$0.11/km	US\$0.11/km
India	3 companies	US\$0.08/km	US\$0.09/km	US\$0.10/km	US\$0.11/km	US\$0.12/km
Indonesia	2 companies	US\$0.03/km	US\$0.03/km	US\$0.03/km	US\$0.03/km	US\$0.03/km
Japan	2 companies	US\$0.16/km	US\$0.17/km	US\$0.18/km	US\$0.19/km	US\$0.20/km
Malaysia	8 companies	US\$0.04/km	US\$0.10/km	US\$0.11/km	US\$0.14/km	US\$0.18/km
New Zealand	0 company	-	-	-	-	-
Philippines	1 company	-	-	US\$0.09/km	-	-
Singapore	26 companies	US\$0.07/km	US\$0.14/km	US\$0.17/km	US\$0.21/km	US\$0.45/km
South Korea	1 company	US\$0.08/km	US\$0.08/km	US\$0.08/km	US\$0.08/km	US\$0.08/km
Taiwan	1 company	-	-	US\$0.11/km	-	-
Thailand	3 companies	US\$0.04/km	US\$0.08/km	US\$0.12/km	US\$0.12/km	US\$0.12/km
Vietnam	1 company	-	-	US\$0.05/km	-	-

### (iii) Motorcycle reimbursement of mileage amount (Local currency per km)

Country	Companies providing	Min	Lower quartile	Median	Upper quartile	Max
Australia	1 company	-	-	AUD0.30/km	-	-
China	1 company	-	-	RMB0.70/km	-	-
Hong Kong	2 companies	HKD0.80/km	HKD0.82/km	HKD0.84/km	HKD0.86/km	HKD0.88/km
India	3 companies	INR3.80/km	INR4.40/km	INR5.00/km	INR5.50/km	INR6.00/km
Indonesia	2 companies	IDR325/km	IDR325/km	IDR325/km	IDR325/km	IDR325/km
Japan	2 companies	JPY14.70/km	JPY15.75/km	JPY16.80/km	JPY17.85/km	JPY18.90/km
Malaysia	8 companies	MYR0.15/km	MYR0.36/km	MYR0.40/km	MYR0.50/km	MYR0.65/km
New Zealand	0 company	-	-	-	-	-
Philippines	1 company	-	-	PHP4.45/km	-	-
Singapore	26 companies	SGD0.10/km	SGD0.20/km	SGD0.25/km	SGD0.30/km	SGD0.65/km
South Korea	1 company	KRW105/km	KRW105/km	KRW105/km	KRW105/km	KRW105/km
Taiwan	1 company	-	-	TWD3.50/km	-	-
Thailand	3 companies	THB1.50/km	THB2.75/km	THB4.00/km	THB4.00/km	THB4.00/km
Vietnam	1 company	-	-	VND898/km	-	-

## 6) ASIA-PACIFIC PETROL PRICES

This section shows the petrol prices of Asia-Pacific countries. Other than market practice, petrol prices can be used as a basis to derive the mileage claim rate for various countries. Among the Asia-Pacific countries in this study, South Korea petrol prices are the highest, whereas Malaysia petrol prices are the lowest.

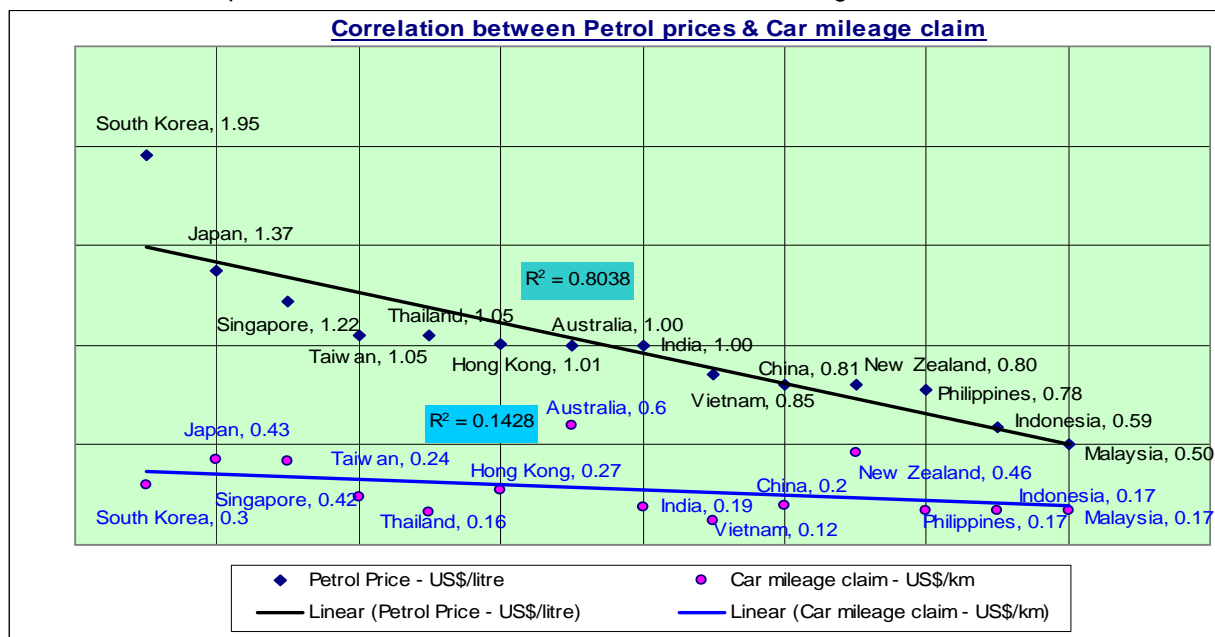
Country	Petrol Price		Median Car mileage claim	
	(US\$/ Litre)	(Local currency/ Litre)	(US\$/ km)	(Local currency/ km)
South Korea	US\$1.95/Litre	KRW2428/Litre	US\$0.30/km	KRW380/km
Japan	US\$1.37/Litre	JPY125/Litre	US\$0.43/km	JPY40.00/km
Singapore	US\$1.22/Litre	SGD1.8/Litre	US\$0.42/km	SGD0.60/km
Taiwan	US\$1.05/Litre	TWD35/Litre	US\$0.24/km	TWD8.00/km
Thailand	US\$1.05/Litre	THB35/Litre	US\$0.16/km	THB5.60/km
Hong Kong	US\$1.01/Litre	HKD7.8/Litre	US\$0.27/km	HKD2.10/km
Australia	US\$1.00/Litre	AUD1.2/Litre	US\$0.60/km	AUD0.72/km
India	US\$1.00/Litre	INR49/Litre	US\$0.19/km	INR9.00/km
Vietnam	US\$0.85/Litre	VND15,138/Litre	US\$0.12/km	VND2,137/km
China	US\$0.81/Litre	CNY5.5/Litre	US\$0.20/km	RMB1.34/km
New Zealand	US\$0.80/Litre	NZD1.17/Litre	US\$0.46/km	NZD0.67/km
Philippines	US\$0.78/Litre	PHP38/Litre	US\$0.17/km	PHP8.30/km
Indonesia	US\$0.59/Litre	IDR5,959/Litre	US\$0.17/km	IDR1,700/km
Malaysia	US\$0.50/Litre	MYR1.8/Litre	US\$0.17/km	MYR0.60/km

**Petrol prices are collected from the following websites in August 2009:**

- ✚ **Australia:** <http://www.exploroz.com/OntheRoad/FuelPrices/NSW.aspx>
- ✚ **China:** <http://oil.usd-cny.com/>
- ✚ **Hong Kong:** [http://www.shell.com/home/content/hongkong-en/news\\_and\\_library/press\\_releases/2009/price\\_adjust\\_petrol\\_diesel\\_20090818.html](http://www.shell.com/home/content/hongkong-en/news_and_library/press_releases/2009/price_adjust_petrol_diesel_20090818.html)
- ✚ **India:** <http://weeksupdate.com/2009/07/new-petrol-diesel-price-india-new-delhi.html>
- ✚ **Indonesia:** [http://www.bphmigas.go.id/p/bphmigaspages/bbm/daftar\\_harga\\_bbm.html](http://www.bphmigas.go.id/p/bphmigaspages/bbm/daftar_harga_bbm.html)
- ✚ **Japan:** [http://oil-info.ieej.or.jp/price/price\\_ippan\\_kyuyujo\\_syuji.html](http://oil-info.ieej.or.jp/price/price_ippan_kyuyujo_syuji.html)
- ✚ **Malaysia:** <http://www.petrolmalaysia.com/>
- ✚ **New Zealand:** <http://www.aa.co.nz/motoring/owning/running-costs/petrolwatch/Pages/default.aspx>
- ✚ **Philippines:** <http://www.doe.gov.ph/OPM/Archives.htm>
- ✚ **Singapore:** <http://www.petrolwatch.com.sg/>
- ✚ **South Korea:** <http://www.opinet.co.kr>
- ✚ **Taiwan:** [http://www.cpc.com.tw/big5\\_BD/tmtd/ListPrice/ShowListPrice\\_E.asp?pno=107&showtype=1](http://www.cpc.com.tw/big5_BD/tmtd/ListPrice/ShowListPrice_E.asp?pno=107&showtype=1)
- ✚ **Thailand:** [http://www.pttplc.com/en/nc\\_oi.aspx](http://www.pttplc.com/en/nc_oi.aspx)
- ✚ **Vietnam:** <http://www.petrolimex.com.vn/Desktop.aspx/Home-En>

## 7) RELATIONSHIP BETWEEN PETROL PRICES & CAR REIMBURSEMENT OF MILEAGE

- ✚ **Correlation:** A correlation value close to 1 implies a strong positive relationship between the 2 data sets. A value close to -1 implies a strong negative relationship. A value of 0 implies no relationship. The correlation between Petrol prices & Car mileage claim rate is 0.34, signifying that there is a positive relationship between Petrol prices & Car mileage claim rate.
- ✚ **R<sup>2</sup>:** R<sup>2</sup> values close to 1 implies a close fit between the trendline and data points. The R<sup>2</sup> value for Petrol prices is 0.8038, whereas, the R<sup>2</sup> value for Car mileage claim is 0.1428.



## 8) RELATIONSHIP BETWEEN CAR & MOTORCYCLE REIMBURSEMENT OF MILEAGE

On average, motorcycle mileage claim quantum is 46% of car mileage claim quantum. Using this relationship, the New Zealand motorcycle mileage claim is derived from the car mileage claim.

Country	Median mileage claim		Relationship between Car & Motorcycle mileage claim quantum
	Car (US\$/ km)	Motorcycle (US\$/ km)	
Australia	US\$0.60/km	US\$0.25/km	42%
China	US\$0.20/km	US\$0.10/km	50%
Hong Kong	US\$0.27/km	US\$0.11/km	41%
India	US\$0.19/km	US\$0.10/km	53%
Indonesia	US\$0.17/km	US\$0.03/km	18%
Japan	US\$0.43/km	US\$0.18/km	42%
Malaysia	US\$0.17/km	US\$0.11/km	65%
New Zealand	US\$0.46/km	US\$0.21/km (mathematically derived)	46% (using the average figure)
Philippines	US\$0.17/km	US\$0.09/km	53%
Singapore	US\$0.42/km	US\$0.17/km	40%
South Korea	US\$0.30/km	US\$0.08/km	27%
Taiwan	US\$0.24/km	US\$0.11/km	46%
Thailand	US\$0.16/km	US\$0.12/km	75%
Vietnam	US\$0.12/km	US\$0.05/km	46%
<b>Average</b>	<b>US\$0.26/km</b>	<b>US\$0.12/km</b>	<b>46%</b>

## 9) TRANSPORT BENEFITS TAX IMPLICATIONS

### Tax implications on employee:

Country	Reimbursement of mileage	Transport allowance	Company owed car	Company rented car
Australia	Taxable	Taxable	Taxable	Taxable
China	Taxable	Taxable	Not taxable	Not taxable
Hong Kong	Taxable	Taxable	Not taxable	Not taxable
India	Not taxable	Taxable	Taxable	Taxable
Indonesia	Not taxable	Taxable	Taxable	Taxable
Japan	Not taxable	Not taxable up to JPY100,000 per month.	Taxable	Taxable
Malaysia	Not taxable	Not taxable to employees' annual transport allowance equal or less than RM2,400 per annum for travel between home & work place and/or RM6,000 per annum for travel on officials duties.	Taxable	Taxable
New Zealand	Not taxable	Not taxable if the employee is travelling to fulfill an obligation for the employer, or if there is no adequate public transport system serving the workplace.	Taxable	Taxable
Philippines	Not taxable	Not taxable to employee for PHP30,000 per year. The PHP30,000 limit includes 13th month pay plus other bonuses/allowances given to employees for the year, but exclude the over-time meal allowances and reimbursements	Taxable	Taxable
Singapore	Not taxable	Taxable	Taxable	Taxable
South Korea	Not taxable	Not taxable for Car Allowance up to KRW 200,000 per month.	Not taxable	Not taxable
Taiwan	Not taxable to employee for mileage reimbursement rate below Taipei's taxi rate of THB20 per kilometer.	Taxable	Not taxable	Not taxable
Thailand	Not taxable	Taxable	Taxable	Taxable
Vietnam	Taxable	Taxable	Taxable	Taxable

### 1) AUSTRALIA

- i) tax treatment on car & motorcycle mileage reimbursement claim: taxable to employee.
- ii) tax treatment on transport allowance: taxable to employee.
- iii) tax treatment on company car: company car is considered as part of the salary package, hence it is taxable to employer for the employee private usage portion.
- iv) tax treatment on company rented car: rented car is considered as residual fringe benefit to employee, taxable to employer.

### 2) CHINA

- i) tax treatment on car & motorcycle mileage reimbursement claim: taxable to employee.
- ii) tax treatment on transport allowance: taxable to employee.
- iii) tax treatment on company car: where the employer provides use of a company car and driver however, these are exempt from tax.
- iv) tax treatment on company rented car: company rented car is considered as expenses to company, not taxable to both employee and employer as it is for business use.

### 3) HONG KONG

- i) tax treatment on car & motorcycle mileage reimbursement claim: taxable to employee.
- ii) tax treatment on transport allowance: taxable to employee.
- iii) tax treatment on company car: employees provided with company car for private purposes are free from tax liability, provided that employee does not convert the benefits into money.
- iv) tax treatment on company rented car: company rented car paid by employer is considered as expenses to company, not taxable to employee.

#### 4) INDIA

- i) **tax treatment on car & motorcycle mileage reimbursement claim:** not taxable to employee.
- ii) **tax treatment on transport allowance:** taxable to employee for conveyance allowance exceeding RS 800 per month.
- iii) **tax treatment on company car:** taxable to employee as it is considered a benefit.
- iv) **tax treatment on company rented car:** taxable to employee as it is considered a benefit.

#### 5) INDONESIA

- i) **tax treatment on car & motorcycle mileage reimbursement claim:** not taxable to employee.
- ii) **tax treatment on transport allowance:** taxable to employee.
- iii) **tax treatment on company car:** company car designated to a particular employee that is taken home is taxable, payment of tax can be either employer or employee subject to agreement between both parties. However, company car for business purposes that is not designated and not taken home by any particular individual is not taxable to employer & employee, and the company must support with written memo that the car is for common use and to be returned to company after use.
- iv) **tax treatment on company rented car:** company designated to a particular employee that is taken home is taxable, payment of tax can be either employer or employee subject to agreement between both parties. However, pool car for business purposes that is not designated and not taken home by any particular individual is tax deductible to employer as expenses and not taxable to employee. Company must support with written memo that the car is for common use and to be returned to company after use.

#### 6) JAPAN

- i) **tax treatment on car & motorcycle mileage reimbursement claim:** not taxable to employee.
- ii) **tax treatment on transport allowance:** not taxable up to JPY100,000 per month.
- iii) **tax treatment on company car:** private use of a company car is a taxable income to employee. However, company car for business purposes that is not designated and not taken home by any particular individual is not taxable to employee.
- iv) **tax treatment on company rented car:** private use of a rented car is a taxable income to employee. However, pool car for business purposes that is not designated and not taken home by any particular individual is not taxable to employee.

#### 7) MALAYSIA

- i) **tax treatment on car & motorcycle mileage reimbursement claim:** not taxable to employee.
- ii) **tax treatment on transport allowance:** Not taxable to employees' annual transport allowance equal or less than RM2,400 per annum for travel between home & work place and/or RM6,000 per annum for travel on officials duties.
- iii) **tax treatment on company car:** taxable to employee and considered as benefits-in-kind. However, company car for business purposes that is not designated and not taken home by any particular individual is not taxable to employer & employee. Company must support with written memo that the car is for common use and to be returned to company after use.
- iv) **tax treatment on company rented car:** taxable to employee and considered as benefits-in-kind. However, pool car for business purposes is not designated and not taken home by any particular individual is tax deductible to employer as expenses and not taxable to employee, to support with written memo that it is for common use and to be returned to company after use.

#### 8) NEW ZEALAND

- i) **tax treatment on car & motorcycle mileage reimbursement claim:** not taxable.
- ii) **tax treatment on transport allowance & car allowance:** Transport allowance & Car allowance is taxable to employee, if it is considered as Benefits allowances, and tax-free is if it is considered as Travelling allowances. Definitions of Benefit allowances & Travelling allowances are as follows:
  - ✚ **Benefit allowances:** Payments made in addition to salary or wages, which benefit the employee. A benefit allowance is taxed with the employee's wages in the pay period it is paid.
  - ✚ **Travelling allowances:** It is tax-free if the amount paid reimburses an employee's additional transport costs and one or more of the following special circumstances exist:
    - ❖ the employee is working outside the normal hours of work (for example, overtime, shift or weekend work).

- ❖ the employee needs to transport work-related tools and equipment - e.g. the employee normally takes the bus to work but has to use some other type of transport in order to carry work-related gear.
- ❖ there is a temporary change in workplace.
- ❖ the employee is travelling to fulfill an obligation for the employer.
- ❖ there is some other condition of the employee's job.
- ❖ there is no adequate public transport system serving the workplace. For all the special circumstances above, except the lack of adequate public transport, the tax free amount is the actual transport costs.

iii) **tax treatment on company rented car:** taxable to employer, as it is considered as Fringe Benefit Tax.

## 9) PHILIPPINES

i) **tax treatment on car & motorcycle mileage reimbursement claim:** not taxable to employee.

ii) **tax treatment on transport allowance:** Not taxable to employee for PHP30,000 per year. The PHP30,000 limit includes 13th month pay plus other bonuses/ allowances given to employees for the year, but exclude the over-time meal allowances and reimbursements.

iii) **tax treatment on company car:** company car under company ownership is taxable to employer and considered as Fringe benefit tax. However, company car for business purpose that is not designated and not taken home by any particular individual is not taxable to employer & employer. It must be defined in the company policy that the car is for all staff as a benefit for business purpose.

iv) **tax treatment on company rented car:** taxable to employer and considered as Fringe benefit tax. However, pool car for business purpose that is not designed and not taken home by any particular individual is tax deductible to employer as expenses and not taxable to employee. It must be defined in the company policy that the car is for all staff as a benefit for business purpose.

## 10) SINGAPORE

i) **tax treatment on car & motorcycle mileage reimbursement claim:** not taxable to employee.

ii) **tax treatment on transport allowance:** taxable to employee.

iii) **tax treatment on company car:** taxable to employee. However, company car for business purpose that is not designated and not taken home by any particular individual is not taxable to employer & employer.

iv) **tax treatment on company rented car:** taxable to employee. However, pool car for business purposes that is not designated and not taken home by any particular individual is not taxable to employer and employee.

## 11) SOUTH KOREA

i) **tax treatment on car & motorcycle mileage reimbursement claim:** not taxable to employee.

ii) **tax treatment on transport allowance:** Not taxable for Car Allowance up to KRW200,000 per month.

iii) **tax treatment on company car:** for employees, a company car is tax free.

iv) **tax treatment on company rented car:** rented car is considered expenses to company, not taxable to employee.

## 12) TAIWAN

i) **tax treatment on car & motorcycle mileage reimbursement claim:** Not taxable to employee for mileage reimbursement rate below Taipei's taxi rate: initial fees THB70 for meter up to 1,250, thereafter THB5 for every increment of 250 meters (THB20 per kilometer).

ii) **tax treatment on transport allowance:** taxable to employee.

iii) **tax treatment on company car:** company car is considered company property for employee use, hence it is not taxable to employer & employer.

iv) **tax treatment on company rented car:** rented car under company name is taxable to employee as it is considered fringe income to employee and tax deductible to employer as expenses. However, pool car for business purpose that is not designated and not taken home by any particular individual is tax deductible to employer as expenses and not taxable to employee. Reimbursement of rental fees from company being car rental that is paid by the employee is tax free to employee, and has to be supported with document such as receipts that employee has paid.

### 13) THAILAND

i) **tax treatment on car & motorcycle mileage reimbursement claim:** not taxable to employee if reimbursement not via payroll.

ii) **tax treatment on transport allowance:** taxable to employee.

iii) **tax treatment on company car:** company car for use by a specific employee is taxable income to the employee. However, company car for business purposes that is not designated and not taken home by any particular individual is not taxable to employer & employee. It must be defined in the company policy that the car is for all staff as a benefit for business purpose.

iv) **tax treatment on company rented car:** rented car taxable income to employee. However, pool car for business purposes that is not designated and not taken home by any particular individual is tax deductible to employer as expenses and not taxable to employee, It must be defined in the company policy that the car is for all staff as a benefit for business purpose.

### 14) VIETNAM

i) **tax treatment on car & motorcycle mileage reimbursement claim:** taxable to employee.

ii) **tax treatment on transport allowance:** taxable to employee.

iii) **tax treatment on company car:** car and incidental costs are business-deductible expenses of the employer while these benefits may be taxable income of the employee.

iv) **tax treatment on company rented car:** rented car for employee usage will be taxable to employee as it is considered as benefit to employee.

***Disclaimer: This transport benefits tax guide is meant to be used as a quick general guide only and shall not be construed as advice, opinion, or recommendation.***

~~~~~ End of Report ~~~~~