

## IRAS Acceptable Rates for Per Diem Allowances – 2009

These rates are applicable when a Singapore-based employee is sent overseas in year 2009. If an employee is paid a per diem allowance that is more than the IRAS acceptable rate for a particular country, the amount in excess of the acceptable rate is taxable in the Year of Assessment 2010.

	<b>Allowance <math>\leq</math> Acceptable Rate</b>	<b>Allowance <math>&gt;</math> Acceptable Rate</b>
Employer's obligation to report in IR8A	No	Yes. Declare the amount in excess of acceptable rate.
Tax impact on employee	Not taxable	The amount in excess of acceptable rate is taxable.

Note:

1. These rates are applicable to Singapore-based employees sent overseas for short business trips and whose services rendered overseas are considered as incidental to their employment in Singapore.
2. The acceptable rates determined by IRAS are strictly for Income Tax purpose. The rates do not determine the amount of per diem allowance that the employer wishes to pay their employees.

***For information on per diem allowance, please see the Frequently Asked Questions on Per Diem.***

## IRAS Acceptable Rates for Per Diem Allowances – 2009

Countries: A to F

Country	Rate Per Day (S\$)	Change from previous year	Country	Rate Per Day (S\$)	Change from previous year
Afghanistan	95	-6	Cape Verde	105	15
Albania	137	12	Canary Islands	77	-8
Algeria	159	52	Cayman Islands	146	36
American Samoa	48	-12	Central African Rep	65	
Andorra	138		Chad	138	33
Angola	167	24	Chile	110	13
Anguilla	198	98	China	115	-13
Antigua	108	-8	Columbia	93	
Argentina	110	-50	Comoros	60	
Armenia	77	6	Congo, Republic	123	-7
Aruba	110	-31	Congo, Democratic Rep	110	-6
Australia	108	-7	Cook Islands	101	31
Austria	140		Costa Rica	82	
Azerbaijan	101	-24	Cote d'Ivoire	135	7
Bahamas	113	-10	Croatia	147	-18
Bahrain	110	-55	Cuba	72	-29
Bangladesh	95	-18	Cyprus	105	
Barbados	101	-43	Czech Republic	129	9
Barbuda	30		Denmark	155	-19
Belarus	137	67	Djibouti	140	30
Belgium	153		Dominica	80	-10
Belize	78	-6	Dominican Republic	68	-12
Benin	108	-27	East Timor	70	
Bermuda	54	-119	Ecuador	88	
Bhutan	44		Egypt	90	
Bolivia	54	-6	El Salvador	78	8
Bosnia & Herzgovina	57	-33	Equatorial Guinea	113	15
Botswana	62	-18	Eritrea	72	-15
Brazil	123	27	Estonia	96	
Brunei	86	-24	Ethiopia	108	10
Bulgaria	119	11	Fiji	92	8
Bukina Faso	120	9	Finland	116	-39
Burundi	74	-26	France	155	-10
Cambodia	72	-34	French Guiana	75	
Cameroon	110		French Polynesia	90	
Canada	117				

## IRAS Acceptable Rates for Per Diem Allowances – 2009

Countries: G to O

Country	Rate Per Day (\$\$)	Change from previous year	Country	Rate Per Day (\$\$)	Change from previous year
Gabon	107		Lesotho	53	-27
Gambia	90		Liberia	86	-24
Georgia	130		Libyan Arab	77	-87
Germany	130	-29	Lithuania	93	-17
Ghana	93	6	Luxembourg	99	-8
Gibraltar	45	-10	Macao	80	15
Greece	132	-73	Macedonia, TFRY	105	-8
Greenland	110		Madagascar	96	-6
Grenada	130		Malawi	54	-11
Guadelope	80		Malaysia	66	-10
Guam	85	-10	Maldives	53	-49
Guatemala	75		Mali	132	
Guinea	75	10	Malta	111	
Guinea-Bissau	101	20	Marshall Islands	78	-17
Guyana	70		Martinique	80	
Haiti	95	8	Mauritania	89	-9
Honduras	57	-18	Mauritius	90	-20
Hong Kong	150	-36	Mexico	148	
Hungary	113	6	Micronesia	77	-9
Iceland	83	-31	Moldova, Rep of	99	21
India	134	22	Monaco	135	27
Indonesia	65	-74	Mongolia	50	-40
Iran	80	-5	Montenegro	86	-22
Iraq	65		Montserrat	66	-32
Ireland	135	-121	Morocco	116	18
Israel	138	-24	Mozambique	65	-10
Italy	165	-71	Myanmar, Union of	70	-30
Jamaica	78	-27	Namibia	117	57
Japan	211	46	Nauru	77	23
Jordan	107	12	Nepal	60	-30
Kazakhstan	141	-9	Netherlands	137	-27
Kenya	129	39	New Caledonia	75	
Kiribati	93		New Zealand	90	-13
Korea, North	65		Nicaragua	59	-11
Korea, South	175	19	Niger	100	
Kuwait	156	11	Nigeria	153	
Kyrgyzstan	132	-51	Niue	78	31
Lao People's Dem	59	-6	Norway	190	-12
Latvia	99	-104	Northern Mariana Island	75	-15
Lebanon	84	-83	Oman	111	-64

## IRAS Acceptable Rates for Per Diem Allowances – 2009

Countries: P to Z

Country	Rate Per Day (S\$)	Change from previous year	Country	Rate Per Day (S\$)	Change from previous year
Pakistan	95	-28	Swaziland	53	-37
Palau	93		Sweden	138	-33
Panama	84	9	Switzerland	130	-78
Papua New Guinea	86	-25	Syrian Arab Rep	110	20
Paraguay	69	-6	Taiwan	120	-5
Peru	115	-5	Tajikistan	56	-14
Philippines	95		Tanzania	85	
Poland	140	-9	Thailand	114	14
Portugal	120	-32	Togo	86	
Puerto Rico	167		Tokelau Islands	15	-5
Qatar	198	13	Tonga	72	
Reunion	80		Trinidad & Tobago	111	-11
Romania	132	15	Tunisia	90	-10
Russian Federation	194	32	Turkey	62	-119
Rwanda	90	-10	Turkmenistan	68	6
Samoa	77	-10	Turks & Caicos Island	81	-6
Sao Tome & Principe	74	-6	Tuvalu	65	
Saudi Arabia	87	-62	Uganda	116	-25
Senegal	93		Ukraine	239	87
Serbia	161	18	United Arab Emirates*	129	-8
Seychelles	104	-36	United Kingdom	157	-18
Sierra Leone	93	18	United States	126	-39
Slovakia	132	-21	Uruguay	68	
Slovenia	179	71	Uzbekistan	84	-6
Solomon Islands	59		Vanuatu	122	-19
Somalia	24	-6	Venezuela	150	32
South Africa	80	-8	Viet Nam	75	-36
Spain	143	-32	Virgin Island (UK)	130	
Sri Lanka	55	-9	Virgin Island (US)	99	-21
St Kitts & Nevis	101	-9	Wallis & Fatuna Island	70	
St Lucia	95	-10	West Bank & Gaza Strip	60	5
St Vincent	120	10	Yemen, Rep of	75	
Sudan	129	9	Zambia	125	-22
Suriname	69		Zimbabwe	89	-34

\* United Arab Emirates includes Abu Dhabi, Ajman, Dubai, Fujairah, Ras al-Khaimah, Sharjah and Umm al-Qaiwain.