

IRAS Acceptable Rates for Per Diem Allowances – 2026

The rates for per diem allowances applicable to Singapore-based employees on business trips overseas in year 2026 have been updated and are shown in the table below.

For overseas employees on business assignments travelling into Singapore in year 2026, the applicable rate for per diem allowances is the rate indicated against Singapore in the table.

If an employee is paid a per diem allowance rate that is more than the IRAS acceptable rate for a particular country/region, the amount in excess of the acceptable rate is to be included as part of the taxable income of the employee in the Year of Assessment 2027.

	Allowance $\leq$ Acceptable Rate	Allowance $>$ Acceptable Rate
Employer's obligation to report the per diem allowances in IR8A	No need to be reported	Yes, it is to be reported based on the amount in excess of acceptable rate.
Tax impact on employee	Not taxable income	The amount in excess of acceptable rate is taxable income.

The acceptable rates determined by IRAS are strictly for income tax purpose. The rates do not determine the amount of per diem allowance that employers wish to pay their employees.

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

Acceptable Rates for Per Diem Allowances – 2026: A to F

Country/ Region	Rate Per Day (\$\$)	Country/ Region	Rate Per Day (\$\$)
Afghanistan	75	Canada	155
Albania	105	Cape Verde	70
Algeria	150	Cayman Islands	180
Andorra	105	Central African Rep	100
Angola	170	Chad	100
Anguilla	195	Chile	155
Antigua and Barbuda	185	China	115
Argentina	150	Colombia	60
Armenia	135	Comoros	100
Aruba	145	Congo	130
Australia	120	Congo, Dem.Rep	150
Austria	120	Cook Islands	160
Azerbaijan	115	Costa Rica	120
Bahamas	200	Cote d'Ivoire	115
Bahrain	200	Croatia	160
Bangladesh	105	Cuba	105
Barbados	200	Curacao	125
Belarus	110	Cyprus	90
Belgium	200	Czech Republic	100
Belize	110	Denmark	145
Benin	115	Djibouti	145
Bermuda	230	Dominica	180
Bhutan	130	Dominican Rep	100
Bolivia	65	Ecuador	75
Bosnia & Herzgovina	80	Egypt	125
Botswana	100	El Salvador	95
Brazil	60	Equatorial Guinea	130
British Virgin Islands	150	Eritrea	65
Brunei	75	Estonia	115
Bulgaria	115	Eswatini (Lilangeni)	65
Burkina Faso	120	Ethiopia	140
Burundi	110	Fiji	150
Cambodia	100	Finland	160
Cameroon	105	France	150

Acceptable Rates for Per Diem Allowances – 2026: G to O

Country/ Region	Rate Per Day (\$\$)	Country/ Region	Rate Per Day (\$\$)
Gabon	170	Lesotho	85
Gambia	100	Liberia	105
Georgia	100	Libya	90
Germany	175	Liechtenstein	170
Ghana	180	Lithuania	85
Gibraltar	80	Luxembourg	185
Greece	115	Macau	70
Grenada	120	Madagascar	125
Guam	110	Malawi	95
Guatemala	95	Malaysia	85
Guinea	140	Maldives	165
Guinea-Bissau	80	Mali	105
Guyana	180	Malta	125
Haiti	130	Marshall Islands	90
Honduras	100	Mauritania	95
Hong Kong	110	Mauritius	110
Hungary	105	Mexico	170
Iceland	115	Micronesia	90
India	115	Moldova, Rep of	80
Indonesia	150	Monaco	125
Iran	50	Mongolia	80
Iraq	125	Montenegro	85
Ireland	120	Montserrat	100
Israel	200	Morocco	130
Italy	160	Mozambique	110
Jamaica	140	Myanmar, Union of	90
Japan	155	Namibia	65
Jerusalem (Shekel)	180	Nauru	75
Jordan	120	Nepal	100
Kazakhstan	125	Netherlands	120
Kenya	135	New Caledonia	125
Kiribati	45	New Zealand	115
Korea, Democratic Rep of (North)	105	Nicaragua	70
Korea, Republic of (South)	180	Niger	95
Kuwait	175	Nigeria	90
Kyrgyzstan	100	Niue	120
Lao People's Democratic	95	Norway	140
Latvia	90	Oman	160
Lebanon	125		

Acceptable Rates for Per Diem Allowances – 2026: P to Z

Country/ Region	Rate Per Day (\$\$)	Country/ Region	Rate Per Day (\$\$)
Pakistan	110	Sweden	180
Palau	130	Switzerland	175
Panama	95	Syrian Arab Rep	165
Papua New Guinea	115	Tajikistan	70
Paraguay	90	Taiwan	85
Peru	120	Tanzania	120
Philippines	120	Thailand	130
Poland	95	The Republic of North Macedonia	80
Portugal	115	Timor-Leste	75
Qatar	145	Togo	105
Romania	105	Tokelau Islands	30
Russian Federation	150	Tonga	100
Rwanda	145	Trinidad & Tobago	140
Saint Maarten	115	Tunisia	90
Samoa	100	Türkiye	100
Sao Tome & Principe	100	Turkmenistan	120
Saudi Arabia	155	Turks & Caicos Islands	170
Senegal	130	Tuvalu	75
Serbia	110	Uganda	140
Seychelles	175	Ukraine	115
Sierra Leone	125	United Arab Emirates	180
Singapore	175	United Kingdom	195
Slovakia	90	United States	165
Slovenia	110	Uruguay	95
Solomon Island	175	Uzbekistan	90
Somalia	85	Vanuatu	145
South Africa	65	Venezuela	100
South Sudan	40	Vietnam	70
Spain	165	Virgin Island (US)	185
Sri Lanka	65	West Bank & Gaza Strip	70
St Kitts & Nevis	155	Western Sahara	55
St Lucia	210	Yemen, Rep of	100
St Vincent-Grenadines	125	Zambia	160
Sudan	125	Zimbabwe	115
Suriname	85		

Note: The rates in **bold** indicate that there is no change from the previous year (i.e., 2025 rates).