

IRAS Acceptable Rates for Per Diem Allowances – 2021

These rates are applicable when a Singapore-based employee is sent overseas in year 2021. For overseas employees travelling into Singapore in year 2021 for business trips, the acceptable rate for per diem allowance for Singapore will apply. If an employee is paid a per diem allowance that is more than the IRAS acceptable rate for a particular country/region, the amount in excess of the acceptable rate is taxable in the Year of Assessment 2022.

	Allowance \leq Acceptable Rate	Allowance $>$ Acceptable Rate
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 apply to short overseas business trips where the services rendered by the employees overseas are considered incidental to their employment in their home countries.
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 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 – 2021: A to F

Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Afghanistan	106	Cape Verde	67
Albania	64	Cayman Islands	133
Algeria	115	Central African Rep	73
American Samoa	85	Chad	97
Angola	156	Chile	93
Anguilla	180	China	88
Antigua	137	Colombia	56
Argentina	85	Comoros	80
Armenia	56	Congo, Republic	158
Aruba	127	Congo, Democratic Rep	145
Australia	116	Cook Islands	112
Austria	101	Costa Rica	79
Azerbaijan	91	Cote d'Ivoire	143
Bahamas	156	Croatia	112
Bahrain	120	Cuba	91
Bangladesh	110	Cyprus	66
Barbados	160	Czech Republic	94
Belarus	88	Denmark	124
Belgium	134	Djibouti	141
Belize	88	Dominica	115
Benin	72	Dominican Republic	92
Bermuda	171	Ecuador	69
Bhutan	141	Egypt	100
Bolivia	61	El Salvador	78
Bosnia & Herzegovina	55	Equatorial Guinea	127
Botswana	89	Eritrea	73
Brazil	59	Estonia	96
Brunei	62	Eswatini (Lilangeni)	69
Bulgaria	87	Ethiopia	174
Burkina Faso	150	Fiji	87
Burundi	81	Finland	116
Cambodia	121	France	131
Cameroon	119		
Canada	120		

Acceptable Rates for Per Diem Allowances – 2021: G to O

Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Gabon	122	Liberia	105
Gambia	74	Libyan Arab Jamahiriya	120
Georgia	117	Lithuania	80
Germany	108	Luxembourg	128
Ghana	146	Macao	78
Greece	100	Macedonia, TFRY	60
Grenada	123	Madagascar	67
Guam	112	Malawi	66
Guatemala	101	Malaysia	75
Guinea	75	Maldives	102
Guinea-Bissau	55	Mali	107
Guyana	138	Malta	111
Haiti	107	Marshall Islands	79
Honduras	75	Mauritania	64
Hong Kong	116	Mauritius	96
Hungary	101	Mexico	125
Iceland	122	Micronesia	79
India	97	Moldova, Rep of	74
Indonesia	108	Monaco	120
Iran	70	Mongolia	84
Iraq	80	Montenegro	48
Ireland	106	Montserrat	77
Israel	102	Morocco	80
Italy	115	Mozambique	88
Jamaica	109	Myanmar	80
Japan	115	Namibia	63
Jordan	147	Nauru	71
Kazakhstan	101	Nepal	64
Kenya	141	Netherlands Antilles	111
Kiribati	43	Netherlands	115
Korea, North	82	New Zealand	112
Korea, South	121	Nicaragua	71
Kuwait	206	Niger	66
Kyrgyzstan	114	Nigeria	85
Lao People's Democratic	82	Niue	98
Latvia	78	Norway	121
Lebanon	120	Oman	98
Lesotho	36		

Acceptable Rates for Per Diem Allowances – 2021: P to Z

Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Pakistan	124	Sweden	138
Palau	105	Switzerland	132
Panama	90	Syrian Arab Rep	111
Papua New Guinea	120	Taiwan	83
Paraguay	77	Tajikistan	88
Peru	97	Tanzania	111
Philippines	91	Thailand	80
Poland	101	Timor-Leste	81
Portugal	114	Togo	84
Puerto Rico	131	Tokelau Islands	34
Qatar	125	Tonga	76
Romania	85	Trinidad & Tobago	120
Russian Federation	101	Tunisia	59
Rwanda	117	Türkiye	53
Samoa	89	Turkmenistan	90
Sao Tome & Principe	85	Turks & Caicos Island	136
Saudi Arabia	124	Tuvalu	72
Senegal	95	Uganda	182
Serbia	69	Ukraine	109
Seychelles	115	United Arab Emirates	131
Sierra Leone	91	United Kingdom	140
Singapore	140	United States	131
Slovakia	85	Uruguay	77
Slovenia	96	Uzbekistan	68
Solomon Islands	100	Vanuatu	120
Somalia	74	Venezuela	51
South Africa	62	Vietnam	61
Spain	105	Virgin Island (UK)	130
Sri Lanka	77	Virgin Island (US)	162
St Kitts & Nevis	169	West Bank & Gaza Strip	64
St Lucia	145	Yemen, Rep of	80
St Vincent	125	Zambia	117
Sudan	64	Zimbabwe	71
Suriname	61		

Note: The rates in **bold** indicate that there is no change from the previous year (i.e., 2020 rates).