

IRAS Acceptable Rates for Per Diem Allowances – 2023

The rates for per diem allowances applicable to Singapore-based employees on business trips overseas in year 2023 have been updated and are shown in the table below.

For overseas employees on business assignments travelling into Singapore in year 2023, 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 2024.

	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 – 2023: A to F

Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Afghanistan	108	Cape Verde	74
Albania	80	Cayman Islands	133
Algeria	125	Central African Rep	98
Angola	150	Chad	94
Anguilla	168	Chile	122
Antigua	144	China	85
Argentina	91	Colombia	48
Armenia	82	Comoros	87
Aruba	125	Congo, Republic	169
Australia	118	Congo, Democratic Rep	156
Austria	108	Cook Islands	113
Azerbaijan	90	Costa Rica	101
Bahamas	150	Cote d'Ivoire	142
Bahrain	162	Croatia	117
Bangladesh	114	Cuba	90
Barbados	174	Cyprus	74
Belarus	90	Czech Republic	84
Belgium	133	Denmark	124
Belize	85	Djibouti	154
Benin	103	Dominica	129
Bermuda	170	Dominican Republic	85
Bhutan	136	Ecuador	80
Bolivia	63	Egypt	96
Bosnia & Herzegovina	61	El Salvador	79
Botswana	75	Equatorial Guinea	181
Brazil	41	Eritrea	59
Brunei	64	Estonia	85
Bulgaria	92	Eswatini (Lilangeni)	62
Burkina Faso	140	Ethiopia	171
Burundi	87	Fiji	124
Cambodia	136	Finland	112
Cameroon	121	France	135
Canada	129		

Acceptable Rates for Per Diem Allowances – 2023: G to O

Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Gabon	169	Liberia	91
Gambia	88	Libya	119
Georgia	104	Lithuania	81
Germany	111	Luxembourg	149
Ghana	159	Macao	68
Greece	101	Madagascar	90
Grenada	116	Malawi	68
Guam	98	Malaysia	71
Guatemala	100	Maldives	145
Guinea	104	Mali	114
Guinea-Bissau	76	Malta	105
Guyana	133	Marshall Islands	78
Haiti	114	Mauritania	72
Honduras	65	Mauritius	89
Hong Kong	93	Mexico	124
Hungary	99	Micronesia	79
Iceland	113	Moldova, Rep of	77
India	111	Monaco	120
Indonesia	125	Mongolia	73
Iran	42	Montenegro	63
Iraq	113	Montserrat	76
Ireland	113	Morocco	116
Israel	149	Mozambique	101
Italy	106	Myanmar	107
Jamaica	109	Namibia	69
Japan	169	Nauru	71
Jordan	97	Nepal	97
Kazakhstan	102	Netherlands	108
Kenya	130	New Zealand	112
Kiribati	42	Nicaragua	65
Korea, North	83	Niger	95
Korea, South	114	Nigeria	101
Kuwait	211	Niue	104
Kyrgyzstan	102	Norway	125
Lao People's Democratic	81	Oman	96
Latvia	84		
Lebanon	153		
Lesotho	51		

Acceptable Rates for Per Diem Allowances – 2023: P to Z

Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Pakistan	135	Sweden	140
Palau	104	Switzerland	137
Panama	81	Syrian Arab Rep	132
Papua New Guinea	112	Taiwan	67
Paraguay	71	Tajikistan	66
Peru	102	Tanzania	108
Philippines	92	Thailand	84
Poland	85	The Republic of North Macedonia	64
Portugal	112	Timor-Leste	78
Puerto Rico	129	Togo	115
Qatar	120	Tokelau Islands	40
Romania	85	Tonga	78
Russian Federation	129	Trinidad & Tobago	120
Rwanda	107	Tunisia	84
Samoa	121	Türkiye	58
Sao Tome & Principe	119	Turkmenistan	96
Saudi Arabia	127	Turks & Caicos Island	135
Senegal	121	Tuvalu	72
Serbia	72	Uganda	179
Seychelles	107	Ukraine	119
Sierra Leone	94	United Arab Emirates	130
Singapore	140	United Kingdom	146
Slovakia	86	United States	139
Slovenia	101	Uruguay	71
Solomon Islands	146	Uzbekistan	81
Somalia	81	Vanuatu	121
South Africa	57	Venezuela	57
Spain	106	Vietnam	60
Sri Lanka	75	Virgin Island (UK)	123
St Kitts & Nevis	150	Virgin Island (US)	161
St Lucia	147	West Bank & Gaza Strip	61
St Vincent	101	Yemen, Rep of	101
Sudan	85	Zambia	131
Suriname	68	Zimbabwe	88

Note: The rates in **bold** indicate that there is no change from the previous year (i.e., 2022 rates).