

## IRAS Acceptable Rates for Per Diem Allowances – 2019

These rates are applicable when a Singapore-based employee is sent overseas in year 2019. For overseas employees travelling into Singapore in year 2019 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 2020.

	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 – 2019: A to F**

<b>Country/ Region</b>	<b>Rate Per Day (S\$)</b>	<b>Change from previous year</b>	<b>Country/ Region</b>	<b>Rate Per Day (S\$)</b>	<b>Change from previous year</b>
Afghanistan	107	-7	Cape Verde	71	
Albania	77	-6	Canary Islands	68	3
Algeria	130	-4	Cayman Islands	127	-7
American Samoa	83	-3	Central African Rep	67	9
Angola	173	-13	Chad	100	
Anguilla	165	11	Chile	102	9
Antigua	125	-5	China	82	-2
Argentina	98	-17	Colombia	57	-2
Armenia	60	-4	Comoros	79	2
Aruba	132	-11	Congo, Republic	164	1
Australia	119	6	Congo, Democratic Rep	144	-4
Austria	102	3	Cook Islands	117	-7
Azerbaijan	95	-4	Costa Rica	76	
Bahamas	158	-2	Cote d'Ivoire	150	1
Bahrain	133	-3	Croatia	104	2
Bangladesh	110	-5	Cuba	93	2
Barbados	159	-4	Cyprus	67	4
Belarus	81	4	Czech Republic	90	
Belgium	129	7	Denmark	136	5
Belize	82	-7	Djibouti	142	-1
Benin	77	-1	Dominica	130	6
Bermuda	171	-1	Dominican Republic	96	-6
Bhutan	141	14	East Timor	83	-2
Bolivia	62	-6	Ecuador	78	-8
Bosnia & Herzegovina	55	-5	Egypt	100	-5
Botswana	100	5	El Salvador	85	1
Brazil	68	2	Equatorial Guinea	149	-18
Brunei	65		Eritrea	79	-4
Bulgaria	78	7	Estonia	100	11
Burkina Faso	134	12	Ethiopia	170	6
Burundi	85	-4	Fiji	90	
Cambodia	107	-1	Finland	118	2
Cameroon	115	10	France	134	7
Canada	119	1			

**Acceptable Rates for Per Diem Allowances – 2019: G to O**

<b>Country/ Region</b>	<b>Rate Per Day (S\$)</b>	<b>Change from previous year</b>	<b>Country/ Region</b>	<b>Rate Per Day (S\$)</b>	<b>Change from previous year</b>
Gabon	125		Liberia	103	3
Gambia	70	-4	Libyan Arab Jamahiriya	120	-4
Georgia	108	-8	Lithuania	79	7
Germany	116	4	Luxembourg	121	10
Ghana	178	-13	Macao	88	-2
Greece	101	5	Macedonia, TFRY	60	
Grenada	132	-17	Madagascar	72	-1
Guam	116	-5	Malawi	67	-1
Guatemala	102	-2	Malaysia	75	5
Guinea	90	-4	Maldives	120	
Guinea-Bissau	55	5	Mali	98	2
Guyana	132	-6	Malta	114	7
Haiti	95	-5	Marshall Islands	74	1
Honduras	72	-2	Mauritania	61	5
Hong Kong	134	-3	Mauritius	84	6
Hungary	105	-4	Mexico	123	3
Iceland	128	8	Micronesia	76	
India	104	-3	Moldova, Rep of	71	
Indonesia	117	-6	Monaco	121	5
Iran	83	-2	Mongolia	78	7
Iraq	95		Montenegro	54	1
Ireland	108	3	Montserrat	82	-2
Israel	105	-5	Morocco	80	1
Italy	115	6	Mozambique	94	6
Jamaica	107	-6	Myanmar	92	3
Japan	114	2	Namibia	55	6
Jordan	151	-10	Nauru	72	3
Kazakhstan	120	-9	Nepal	61	-1
Kenya	143	-3	Netherlands Antilles	113	-8
Kiribati	49	-4	Netherlands	115	5
Korea, North	72	8	New Zealand	117	-6
Korea, South	140	-14	Nicaragua	71	-1
Kuwait	191	-1	Niger	67	3
Kyrgyzstan	142	-11	Nigeria	113	-17
Lao People's Democratic	73	-2	Niue	89	-4
Latvia	70		Norway	106	-1
Lebanon	121		Oman	104	-9
Lesotho	37	-1			

**Acceptable Rates for Per Diem Allowances – 2019: P to Z**

<b>Country/ Region</b>	<b>Rate Per Day (\$\$)</b>	<b>Change from previous year</b>	<b>Country/ Region</b>	<b>Rate Per Day (\$\$)</b>	<b>Change from previous year</b>
Pakistan	121	5	Swaziland	65	6
Palau	102	-2	Sweden	144	1
Panama	89	1	Switzerland	137	3
Papua New Guinea	119	2	Syrian Arab Rep	98	-3
Paraguay	84	-8	Taiwan	75	-5
Peru	86	-1	Tajikistan	112	-11
Philippines	94	-3	Tanzania	112	-1
Poland	103	-2	Thailand	80	
Portugal	93	7	Togo	96	4
Puerto Rico	134	-9	Tokelau Islands	28	2
Qatar	139	-14	Tonga	79	2
Romania	84	2	Trinidad & Tobago	118	-13
Russian Federation	120	1	Tunisia	54	-4
Rwanda	150	-25	Turkey	62	-1
Samoa	76	-1	Turkmenistan	88	-2
Sao Tome & Principe	85		Turks & Caicos Island	137	-1
Saudi Arabia	134	-4	Tuvalu	77	-1
Senegal	94	7	Uganda	188	-2
Serbia	63	-3	Ukraine	104	-8
Seychelles	113	-2	United Arab Emirates	132	-2
Sierra Leone	92	4	United Kingdom	138	8
Singapore	141		United States	131	-1
Slovakia	84	6	Uruguay	83	-7
Slovenia	97	4	Uzbekistan	76	
Solomon Islands	99	2	Vanuatu	120	6
Somalia	70	-5	Venezuela	53	-2
South Africa	65	5	Vietnam	61	-1
Spain	104	6	Virgin Island (UK)	144	12
Sri Lanka	80	-5	Virgin Island (US)	165	-5
St Kitts & Nevis	151	-5	West Bank & Gaza Strip	62	-6
St Lucia	128	13	Yemen, Rep of	78	-3
St Vincent	108	7	Zambia	139	-13
Sudan	73	-8	Zimbabwe	72	-7
Suriname	65	-4			