

## IRAS Acceptable Rates for Per Diem Allowances – 2020

These rates are applicable when a Singapore-based employee is sent overseas in year 2020. For overseas employees travelling into Singapore in year 2020 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 2021.

	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 – 2020: 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	106	-1	Cape Verde	68	-3
Albania	68	-9	Cayman Islands	131	4
Algeria	120	-10	Central African Rep	71	4
American Samoa	84	1	Chad	98	-2
Angola	162	-11	Chile	96	-6
Anguilla	175	10	China	86	4
Antigua	133	8	Colombia	56	-1
Argentina	89	-9	Comoros	79	
Armenia	57	-3	Congo, Republic	160	-4
Aruba	128	-4	Congo, Democratic Rep	145	1
Australia	117	-2	Cook Islands	114	-3
Austria	101	-1	Costa Rica	78	2
Azerbaijan	92	-3	Cote d'Ivoire	145	-5
Bahamas	156	-2	Croatia	109	5
Bahrain	124	-9	Cuba	92	-1
Bangladesh	110		Cyprus	66	-1
Barbados	160	1	Czech Republic	93	3
Belarus	86	5	Denmark	128	-8
Belgium	132	3	Djibouti	141	-1
Belize	86	4	Dominica	120	-10
Benin	73	-4	Dominican Republic	93	-3
Bermuda	171		Ecuador	72	-6
Bhutan	141		Egypt	100	
Bolivia	61	-1	El Salvador	80	-5
Bosnia & Herzegovina	55		Equatorial Guinea	134	-15
Botswana	93	-7	Eritrea	75	-4
Brazil	62	-6	Estonia	97	-3
Brunei	63	-2	Eswatini (Lilangeni)	68	3
Bulgaria	84	6	Ethiopia	172	2
Burkina Faso	144	10	Fiji	88	-2
Burundi	82	-3	Finland	117	-1
Cambodia	116	9	France	132	-2
Cameroon	118	3			
Canada	120	1			

**Acceptable Rates for Per Diem Allowances – 2020: 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	123	-2	Liberia	104	1
Gambia	72	2	Libyan Arab Jamahiriya	120	
Georgia	114	6	Lithuania	79	
Germany	111	-5	Luxembourg	125	4
Ghana	157	-21	Macao	81	-7
Greece	100	-1	Macedonia, TFRY	60	
Grenada	126	-6	Madagascar	68	-4
Guam	113	-3	Malawi	66	-1
Guatemala	101	-1	Malaysia	75	
Guinea	80	-10	Maldives	108	-12
Guinea-Bissau	55		Mali	104	6
Guyana	136	4	Malta	112	-2
Haiti	103	8	Marshall Islands	77	3
Honduras	74	2	Mauritania	63	2
Hong Kong	122	-12	Mauritius	92	8
Hungary	102	-3	Mexico	124	1
Iceland	124	-4	Micronesia	78	2
India	99	-5	Moldova, Rep of	73	2
Indonesia	111	-6	Monaco	120	-1
Iran	74	-9	Mongolia	82	4
Iraq	85	-10	Montenegro	50	-4
Ireland	106	-2	Montserrat	79	-3
Israel	103	-2	Morocco	80	
Italy	115		Mozambique	90	-4
Jamaica	108	1	Myanmar	84	-8
Japan	114		Namibia	60	5
Jordan	148	-3	Nauru	71	-1
Kazakhstan	107	-13	Nepal	63	2
Kenya	142	-1	Netherlands Antilles	112	-1
Kiribati	45	-4	Netherlands	115	
Korea, North	79	7	New Zealand	113	-4
Korea, South	127	-13	Nicaragua	71	
Kuwait	201	10	Niger	66	-1
Kyrgyzstan	123	-19	Nigeria	94	-19
Lao People's Democratic	79	6	Niue	95	6
Latvia	75	5	Norway	116	10
Lebanon	120	-1	Oman	100	-4
Lesotho	36	-1			

**Acceptable Rates for Per Diem Allowances – 2020: 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	123	2	Sweden	140	-4
Palau	104	2	Switzerland	134	-3
Panama	90	1	Syrian Arab Rep	107	9
Papua New Guinea	119		Taiwan	80	5
Paraguay	79	-5	Tajikistan	96	-16
Peru	93	7	Tanzania	111	-1
Philippines	92	-2	Thailand	80	
Poland	101	-2	Timor-Leste	81	-2
Portugal	107	14	Togo	88	-8
Puerto Rico	132	-2	Tokelau Islands	32	4
Qatar	130	-9	Tonga	77	-2
Romania	84		Trinidad & Tobago	119	1
Russian Federation	107	-13	Tunisia	57	3
Rwanda	128	-22	Turkey	56	-6
Samoa	78	2	Turkmenistan	89	1
Sao Tome & Principe	85		Turks & Caicos Island	136	-1
Saudi Arabia	127	-7	Tuvalu	73	-4
Senegal	94		Uganda	184	-4
Serbia	67	4	Ukraine	107	3
Seychelles	114	1	United Arab Emirates	131	-1
Sierra Leone	91	-1	United Kingdom	139	1
Singapore	140	-1	United States	131	
Slovakia	85	1	Uruguay	79	-4
Slovenia	96	-1	Uzbekistan	70	-6
Solomon Islands	99		Vanuatu	120	
Somalia	73	3	Venezuela	51	-2
South Africa	63	-2	Vietnam	61	
Spain	105	1	Virgin Island (UK)	134	-10
Sri Lanka	78	-2	Virgin Island (US)	163	-2
St Kitts & Nevis	163	12	West Bank & Gaza Strip	63	1
St Lucia	139	11	Yemen, Rep of	79	1
St Vincent	119	11	Zambia	124	-15
Sudan	67	-6	Zimbabwe	71	-1
Suriname	62	-3			