

IRAS Acceptable Rates for Per Diem Allowances – 2021

The rates for per diem allowances applicable to Singapore-based employees on business trips overseas in year 2021 have been updated and are shown in the table below.

For overseas employees on business assignments travelling into Singapore in year 2021, 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 2022.

	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 – 2021: A to F

Country/ Region	Rate Per Day (S\$)	Change from previous year	Country/ Region	Rate Per Day (S\$)	Change from previous year
Afghanistan	106		Cape Verde	67	-1
Albania	64	-4	Cayman Islands	133	2
Algeria	115	-5	Central African Rep	73	2
American Samoa	85	1	Chad	97	-1
Angola	156	-6	Chile	93	-3
Anguilla	180	5	China	88	2
Antigua	137	4	Colombia	56	
Argentina	85	-4	Comoros	80	1
Armenia	56	-1	Congo, Republic	158	-2
Aruba	127	-1	Congo, Democratic Rep	145	
Australia	116	-1	Cook Islands	112	-2
Austria	101		Costa Rica	79	1
Azerbaijan	91	-1	Cote d'Ivoire	143	-2
Bahamas	156		Croatia	112	3
Bahrain	120	-4	Cuba	91	-1
Bangladesh	110		Cyprus	66	
Barbados	160		Czech Republic	94	1
Belarus	88	2	Denmark	124	-4
Belgium	134	2	Djibouti	141	
Belize	88	2	Dominica	115	-5
Benin	72	-1	Dominican Republic	92	-1
Bermuda	171		Ecuador	69	-4
Bhutan	141		Egypt	100	
Bolivia	61		El Salvador	78	-2
Bosnia & Herzegovina	55		Equatorial Guinea	127	-7
Botswana	89	-4	Eritrea	73	-2
Brazil	59	-3	Estonia	96	-1
Brunei	62	-1	Eswatini (Lilangeni)	69	1
Bulgaria	87	3	Ethiopia	174	2
Burkina Faso	150	6	Fiji	87	-1
Burundi	81	-1	Finland	116	-1
Cambodia	121	5	France	131	-1
Cameroon	119	1			
Canada	120				

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

Country/ Region	Rate Per Day (S\$)	Change from previous year	Country/ Region	Rate Per Day (S\$)	Change from previous year
Gabon	122	-1	Liberia	105	1
Gambia	74	2	Libyan Arab Jamahiriya	120	
Georgia	117	3	Lithuania	80	1
Germany	108	-3	Luxembourg	128	3
Ghana	146	-11	Macao	78	-3
Greece	100		Macedonia, TFRY	60	
Grenada	123	-3	Madagascar	67	-1
Guam	112	-1	Malawi	66	
Guatemala	101		Malaysia	75	
Guinea	75	-5	Maldives	102	-6
Guinea-Bissau	55		Mali	107	3
Guyana	138	2	Malta	111	-1
Haiti	107	4	Marshall Islands	79	2
Honduras	75	1	Mauritania	64	1
Hong Kong	116	-6	Mauritius	96	4
Hungary	101	-1	Mexico	125	1
Iceland	122	-2	Micronesia	79	1
India	97	-2	Moldova, Rep of	74	1
Indonesia	108	-3	Monaco	120	
Iran	70	-4	Mongolia	84	2
Iraq	80	-5	Montenegro	48	-2
Ireland	106		Montserrat	77	-2
Israel	102	-1	Morocco	80	
Italy	115		Mozambique	88	-2
Jamaica	109	1	Myanmar	80	-4
Japan	115	1	Namibia	63	3
Jordan	147	-1	Nauru	71	
Kazakhstan	101	-6	Nepal	64	1
Kenya	141	-1	Netherlands Antilles	111	-1
Kiribati	43	-2	Netherlands	115	
Korea, North	82	3	New Zealand	112	-1
Korea, South	121	-6	Nicaragua	71	
Kuwait	206	5	Niger	66	
Kyrgyzstan	114	-9	Nigeria	85	-9
Lao People's Democratic	82	3	Niue	98	3
Latvia	78	3	Norway	121	5
Lebanon	120		Oman	98	-2
Lesotho	36				

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

Country/ Region	Rate Per Day (\$\$)	Change from previous year	Country/ Region	Rate Per Day (\$\$)	Change from previous year
Pakistan	124	1	Sweden	138	-2
Palau	105	1	Switzerland	132	-2
Panama	90		Syrian Arab Rep	111	4
Papua New Guinea	120	1	Taiwan	83	3
Paraguay	77	-2	Tajikistan	88	-8
Peru	97	4	Tanzania	111	
Philippines	91	-1	Thailand	80	
Poland	101		Timor-Leste	81	
Portugal	114	7	Togo	84	-4
Puerto Rico	131	-1	Tokelau Islands	34	2
Qatar	125	-5	Tonga	76	-1
Romania	85	1	Trinidad & Tobago	120	1
Russian Federation	101	-6	Tunisia	59	2
Rwanda	117	-11	Turkey	53	-3
Samoa	89	11	Turkmenistan	90	1
Sao Tome & Principe	85		Turks & Caicos Island	136	
Saudi Arabia	124	-3	Tuvalu	72	-1
Senegal	95	1	Uganda	182	-2
Serbia	69	2	Ukraine	109	2
Seychelles	115	1	United Arab Emirates	131	
Sierra Leone	91		United Kingdom	140	1
Singapore	140		United States	131	
Slovakia	85		Uruguay	77	-2
Slovenia	96		Uzbekistan	68	-2
Solomon Islands	100	1	Vanuatu	120	
Somalia	74	1	Venezuela	51	
South Africa	62	-1	Vietnam	61	
Spain	105		Virgin Island (UK)	130	-4
Sri Lanka	77	-1	Virgin Island (US)	162	-1
St Kitts & Nevis	169	6	West Bank & Gaza Strip	64	1
St Lucia	145	6	Yemen, Rep of	80	1
St Vincent	125	6	Zambia	117	-7
Sudan	64	-3	Zimbabwe	71	
Suriname	61	-1			