

IRAS Acceptable Rates for Per Diem Allowances – 2022

The rates for per diem allowances applicable to Singapore-based employees on business trips overseas in year 2022 have been updated and are shown in the table below.

For overseas employees on business assignments travelling into Singapore in year 2022, 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 2023.

	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 – 2022: A to F

Country/ Region	Rate Per Day (S\$)	Change from previous year	Country/ Region	Rate Per Day (S\$)	Change from previous year
Afghanistan	105	-1	Cape Verde	73	6
Albania	75	11	Cayman Islands	132	-1
Algeria	120	5	Central African Rep	92	19
Angola	151	-5	Chad	98	1
Anguilla	165	-15	Chile	104	11
Antigua	133	-4	China	84	-4
Argentina	87	2	Colombia	50	-6
Armenia	68	12	Comoros	80	
Aruba	126	-1	Congo, Republic	169	11
Australia	121	5	Congo, Democratic Rep	143	-2
Austria	105	4	Cook Islands	111	-1
Azerbaijan	96	5	Costa Rica	87	8
Bahamas	155	-1	Cote d'Ivoire	139	-4
Bahrain	145	25	Croatia	114	2
Bangladesh	113	3	Cuba	91	
Barbados	168	8	Cyprus	73	7
Belarus	89	1	Czech Republic	87	-7
Belgium	137	3	Denmark	127	3
Belize	84	-4	Djibouti	148	7
Benin	86	14	Dominica	118	3
Bermuda	170	-1	Dominican Republic	86	-6
Bhutan	138	-3	Ecuador	74	5
Bolivia	60	-1	Egypt	98	-2
Bosnia & Herzegovina	58	3	El Salvador	79	1
Botswana	80	-9	Equatorial Guinea	151	24
Brazil	47	-12	Eritrea	64	-9
Brunei	63	1	Estonia	91	-5
Bulgaria	89	2	Eswatini (Lilangeni)	65	-4
Burkina Faso	145	-5	Ethiopia	172	-2
Burundi	83	2	Fiji	103	16
Cambodia	123	2	Finland	113	-3
Cameroon	122	3	France	136	5
Canada	123	3			

Acceptable Rates for Per Diem Allowances – 2022: G to O

Country/ Region	Rate Per Day (S\$)	Change from previous year	Country/ Region	Rate Per Day (S\$)	Change from previous year
Gabon	148	26	Liberia	97	-8
Gambia	82	8	Libya	118	-2
Georgia	109	-8	Lithuania	82	2
Germany	117	9	Luxembourg	134	6
Ghana	153	7	Macao	72	-6
Greece	103	3	Macedonia	63	3
Grenada	127	4	Madagascar	81	14
Guam	101	-11	Malawi	65	-1
Guatemala	100	-1	Malaysia	73	-2
Guinea	88	13	Maldives	121	19
Guinea-Bissau	68	13	Mali	114	7
Guyana	127	-11	Malta	116	5
Haiti	113	6	Marshall Islands	77	-2
Honduras	70	-5	Mauritania	70	6
Hong Kong	101	-15	Mauritius	93	-3
Hungary	98	-3	Mexico	122	-3
Iceland	116	-6	Micronesia	77	-2
India	106	9	Moldova, Rep of	75	1
Indonesia	129	21	Monaco	125	5
Iran	55	-15	Mongolia	77	-7
Iraq	95	15	Montenegro	56	8
Ireland	115	9	Montserrat	76	-1
Israel	123	21	Morocco	98	18
Italy	113	-2	Mozambique	96	8
Jamaica	112	3	Myanmar	95	15
Japan	142	27	Namibia	69	6
Jordan	118	-29	Nauru	73	2
Kazakhstan	103	2	Nepal	80	16
Kenya	136	-5	Netherlands Antilles	108	-3
Kiribati	44	1	Netherlands	115	
Korea, North	81	-1	New Zealand	113	1
Korea, South	118	-3	Nicaragua	65	-6
Kuwait	208	2	Niger	80	14
Kyrgyzstan	105	-9	Nigeria	97	12
Lao People's Democratic	81	-1	Niue	104	6
Latvia	84	6	Norway	125	4
Lebanon	140	20	Oman	96	-2
Lesotho	43	7			

Acceptable Rates for Per Diem Allowances – 2022: P to Z

Country/ Region	Rate Per Day (\$\$)	Change from previous year	Country/ Region	Rate Per Day (\$\$)	Change from previous year
Pakistan	135	11	Sweden	144	6
Palau	102	-3	Switzerland	139	7
Panama	83	-7	Syrian Arab Rep	123	12
Papua New Guinea	110	-10	Taiwan	69	-14
Paraguay	71	-6	Tajikistan	72	-16
Peru	98	1	Tanzania	111	
Philippines	93	2	Thailand	83	3
Poland	90	-11	Timor-Leste	81	
Portugal	114		Togo	100	16
Puerto Rico	128	-3	Tokelau Islands	40	6
Qatar	120	-5	Tonga	75	-1
Romania	85		Trinidad & Tobago	120	
Russian Federation	118	17	Tunisia	72	13
Rwanda	108	-9	Turkey	57	4
Samoa	102	13	Turkmenistan	92	2
Sao Tome & Principe	103	18	Turks & Caicos Island	136	
Saudi Arabia	119	-5	Tuvalu	74	2
Senegal	107	12	Uganda	179	-3
Serbia	69		Ukraine	112	3
Seychelles	110	-5	United Arab Emirates	131	
Sierra Leone	93	2	United Kingdom	147	7
Singapore	140		United States	133	2
Slovakia	88	3	Uruguay	76	-1
Slovenia	103	7	Uzbekistan	72	4
Solomon Islands	122	22	Vanuatu	123	3
Somalia	82	8	Venezuela	53	2
South Africa	58	-4	Vietnam	61	
Spain	108	3	Virgin Island (UK)	125	-5
Sri Lanka	76	-1	Virgin Island (US)	161	-1
St Kitts & Nevis	160	-9	West Bank & Gaza Strip	62	-2
St Lucia	145		Yemen, Rep of	92	12
St Vincent	112	-13	Zambia	136	19
Sudan	74	10	Zimbabwe	86	15
Suriname	66	5			