

## IRAS Acceptable Rates for Per Diem Allowances – 2025

The rates for per diem allowances applicable to Singapore-based employees on business trips overseas in year 2025 have been updated and are shown in the table below.

For overseas employees on business assignments travelling into Singapore in year 2025, 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 2026.

	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 – 2025: A to F**

<b>Country/ Region</b>	<b>Rate Per Day (S\$)</b>	<b>Country/ Region</b>	<b>Rate Per Day (S\$)</b>
Afghanistan	75	Canada	160
Albania	105	Cape Verde	75
Algeria	125	Cayman Islands	150
Andorra	95	Central African Rep	95
Angola	160	Chad	85
Anguilla	185	Chile	160
Antigua and Barbuda	155	China	95
Argentina	125	Colombia	50
Armenia	140	Comoros	105
Aruba	140	Congo	135
Australia	135	Congo, Dem.Rep	145
Austria	130	Cook Islands	135
Azerbaijan	95	Costa Rica	125
Bahamas	165	Cote d'Ivoire	120
Bahrain	180	Croatia	155
Bangladesh	115	Cuba	100
Barbados	185	Curacao	120
Belarus	110	Cyprus	85
Belgium	170	Czech Republic	90
Belize	105	Denmark	150
Benin	115	Djibouti	135
Bermuda	190	Dominica	190
Bhutan	130	Dominican Rep	95
Bolivia	70	Ecuador	80
Bosnia & Herzgovina	75	Egypt	120
Botswana	85	El Salvador	95
Brazil	75	Equatorial Guinea	160
British Virgin Islands	160	Eritrea	65
Brunei	75	Estonia	115
Bulgaria	110	Eswatini (Lilangeni)	55
Bukina Faso	120	Ethiopia	135
Burundi	100	Fiji	135
Cambodia	120	Finland	135
Cameroon	110	France	155

**Acceptable Rates for Per Diem Allowances – 2025: G to O**

<b>Country/ Region</b>	<b>Rate Per Day (S\$)</b>	<b>Country/ Region</b>	<b>Rate Per Day (S\$)</b>
Gabon	160	Lebanon	120
Gambia	95	Lesotho	70
Georgia	<b>100</b>	Liberia	100
Germany	150	Libya	110
Ghana	150	Lithuania	85
Gibraltar	75	Luxembourg	190
Greece	110	Macau	65
Grenada	120	Madagascar	120
Guam	105	Malawi	80
Guatemala	90	Malaysia	70
Guinea	140	Maldives	160
Guinea-Bissau	80	Mali	110
Guyana	175	Malta	<b>105</b>
Haiti	125	Marshall Islands	90
Honduras	85	Mauritania	85
Hong Kong	105	Mauritius	110
Hungary	105	Mexico	165
Iceland	115	Micronesia	90
India	110	Moldova, Rep of	80
Indonesia	145	Monaco	145
Iran	40	Mongolia	100
Iraq	125	Montenegro	75
Ireland	125	Montserrat	85
Israel	190	Morocco	115
Italy	140	Mozambique	<b>105</b>
Jamaica	115	Myanmar, Union of	85
Japan	170	Namibia	60
Jerusalem (Shekel)	175	Nauru	80
Jordan	100	Nepal	105
Kazakhstan	110	Netherlands	125
Kenya	130	New Caledonia	130
Kiribati	45	New Zealand	135
Korea, Democratic Rep of (North)	100	Nicaragua	70
Korea, Republic of (South)	155	Niger	95
Kuwait	170	Nigeria	90
Kyrgyzstan	85	Niue	130
Lao People's Democratic	<b>80</b>	Norway	135
Latvia	95	Oman	140

**Acceptable Rates for Per Diem Allowances – 2025: P to Z**

<b>Country/ Region</b>	<b>Rate Per Day (S\$)</b>	<b>Country/ Region</b>	<b>Rate Per Day (S\$)</b>
Pakistan	90	Sweden	160
Palau	115	Switzerland	170
Panama	90	Syrian Arab Rep	160
Papua New Guinea	120	Tajikistan	70
Paraguay	80	Taiwan	70
Peru	125	Tanzania	115
Philippines	100	Thailand	110
Poland	95	The Republic of North Macedonia	75
Portugal	120	Timor-Leste	70
Qatar	140	Togo	110
Romania	105	Tokelau Islands	35
Russian Federation	125	Tonga	85
Rwanda	120	Trinidad & Tobago	135
Saint Maarten	110	Tunisia	75
Samoa	90	Türkiye	85
Sao Tome & Principe	95	Turkmenistan	115
Saudi Arabia	150	Turks & Caicos Islands	150
Senegal	135	Tuvalu	75
Serbia	95	Uganda	140
Seychelles	145	Ukraine	110
Sierra Leone	120	United Arab Emirates	175
Singapore	160	United Kingdom	190
Slovakia	95	United States	160
Slovenia	110	Uruguay	90
Solomon Island	145	Uzbekistan	85
Somalia	80	Vanuatu	130
South Africa	65	Venezuela	85
South Sudan	40	Vietnam	70
Spain	150	Virgin Island (US)	180
Sri Lanka	70	West Bank & Gaza Strip	70
St Kitts & Nevis	150	Western Sahara	55
St Lucia	185	Yemen, Rep of	100
St Vincent-Grenadines	105	Zambia	140
Sudan	115	Zimbabwe	110
Suriname	80		

Note: The rates in **bold** indicate that there is no change from the previous year (i.e., 2024 rates).