

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

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

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

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

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

Note: The rates in **bold** indicate that there is no change from the previous year (i.e., 2021 rates).