

Subsistence Allowance Foreign Travel

FOREIGN SUBSISTENCE ALLOWANCE FOR 2019 TAX YEAR (1 March 2018 – 28 February 2019)

List of daily maximum amount per country which is deemed to been expended

Country	Currency	Maximum deemed expended amount
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	220
Argentina	US \$	133
Armenia	US \$	220
Austria	Euro	131
Australia	A \$	230
Azarbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	146
Belize	US \$	152
Benin	Euro	111
Bolivia	US \$	78
Bosnia-Herzegovina	Euro	75
Botswana	Pula	826
Brazil	Reals	409
Brunei	US \$	88
Bulgaria	Euro	91
Burkina Faso	CFA Francs	58,790
Burundi	Euro	73
Cambodia	US \$	99
Cameroon	Euro	120
Canada	C \$	177
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	106
China (People's Republic)	US \$	127
Colombia	US \$	94
Comoro Island	Euro	122
Cook Islands	NZ \$	211
Cote D'Ivoire	Euro	119
Costa Rica	US \$	116
Croatia	Euro	99
Cuba	US \$	114

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Country	Currency	Maximum deemed expended amount
Cyprus	Euro	117
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	164
Denmark	Danish Kroner	2,328
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	163
Egypt	Egyptian Pounds	873
El Salvador	US \$	98
Equatorial Guinea	Euro	166
Eritrea	US \$	109
Estonia	Euro	92
Ethiopia	US \$	95
Fiji	US \$	102
Finland	Euro	171
France	Euro	129
Gabon	Euro	160
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	125
Ghana	US \$	130
Greece	Euro	138
Grenada	US \$	151
Guatemala	US \$	114
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1,395
Hungary	Euro	92
Iceland	ISK	25,466
India	Indian Rupee	5,932
Indonesia	US \$	86
Iran	US \$	120
Iraq	US \$	125
Ireland	Euro	139
Israel	US \$	209
Italy	Euro	125
Jamaica	US \$	151
Japan	Yen	16,424
Jordan	US \$	201
Kazakhstan	US \$	100

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Country	Currency	Maximum deemed expended amount
Kenya	US \$	138
Kiribati	Australian \$	233
Korea, Republic	Korean Won	184,642
Kuwait (State of)	Kuwait Dinars	51
Kyrgyzstan	US \$	172
Laos	US \$	92
Latvia	US \$	150
Lebanon	US \$	158
Lesotho	RSA Rand	750
Liberia	US \$	112
Libya	US \$	120
Lithuania	Euro	154
Macao	Hong Kong \$	1,196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	58
Madeira	Euro	290
Malawi	Malawi Kwacha	31,254
Malaysia	Ringgit	382
Maldives	US \$	202
Mali	Euro	178
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	97
Mauritius	US \$	114
Mexico	Mexican Pesos	1,313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	94
Morocco	Dirhams	1,081
Mozambique	US \$	101
Myanmar	US \$	123
Namibia	RSA Rands	950
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	122
New Zealand	NZ \$	206
Nicaragua	US \$	90
Niger	Euro	75
Nigeria	US \$	242
Niue	New Zealand \$	252
Norway	NOK	1,753
Oman	Rials Omani	77
Pakistan	Pakistani Rupees	6,235

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Country	Currency	Maximum deemed expended amount
Palau	US \$	252
Palestine	US \$	147
Panama	US \$	105
Papa New Guinea	Kina	285
Paraguay	US \$	76
Peru	US \$	139
Philippines	US \$	122
Poland	Euro	88
Portugal	Euro	87
Qatar	Qatar Riyals	715
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	83
Russia	Euro	330
Rwanda	US \$	102
Samoa	Tala	193
Sao Tome & Pinciple	Euro	160
Saudi Arabia	Saudi Riyals	512
Senegal	Euro	113
Serbia	Euro	83
Seychelles	Euro	132
Sierra Leone	US \$	90
Singapore	Singapore \$	232
Slovakia	Euro	102
Slovenia	Euro	106
Solomon Islands	Sol Islands \$	1,107
South Sudan	US \$	146
Spain	Euro	112
Sri Lanka	US \$	100
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Swaziland	RSA Rand	1,367
Sweden	Swedish Kronor	1,317
Switzerland	S Franc	201
Syria	US \$	185
Taiwan	New Taiwan \$	4,015
Tajikistan	US \$	97
Tanzania	US \$	129
Thailand	Thai Baht	4,956
Togo	CFA Francs	64,214

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Country	Currency	Maximum deemed expended amount
Tonga	Pa'anga	251
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	198
Turkey	Euro	101
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	111
Ukraine	Euro	131
United Arab Emirates	UAE Dirhams	699
United Kingdom	British Pounds	102
Uruguay	US \$	133
USA	US \$	155
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	91
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Other countries not listed	US \$	215