

IRAS Acceptable Rates for Per Diem Allowances – 2024

The rates for per diem allowances applicable to Singapore-based employees on business trips overseas in year 2024 have been updated and are shown in the table below.

For overseas employees on business assignments travelling into Singapore in year 2024, 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 2025.

	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 – 2024: A to F

Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Afghanistan	101	Canada	144
Albania	87	Cape Verde	77
Algeria	123	Cayman Islands	144
Angola	143	Central African Rep	97
Anguilla	181	Chad	87
Antigua	162	Chile	129
Argentina	98	China	90
Armenia	98	Colombia	44
Aruba	135	Comoros	94
Australia	126	Congo, Republic	155
Austria	116	Congo, Democratic Rep	151
Azerbaijan	85	Cook Islands	122
Bahamas	158	Costa Rica	116
Bahrain	156	Cote d'Ivoire	128
Bangladesh	112	Croatia	131
Barbados	189	Cuba	98
Belarus	95	Cyprus	77
Belgium	137	Czech Republic	82
Belize	90	Denmark	134
Benin	109	Djibouti	144
Bermuda	183	Dominica	144
Bhutan	123	Dominican Republic	93
Bolivia	66	Ecuador	90
Bosnia & Herzegovina	68	Egypt	106
Botswana	72	El Salvador	87
Brazil	40	Equatorial Guinea	175
British Virgin Islands	129	Eritrea	60
Brunei	70	Estonia	90
Bulgaria	93	Eswatini (Lilangeni)	61
Burkina Faso	132	Ethiopia	153
Burundi	93	Fiji	132
Cambodia	136	Finland	113
Cameroon	113	France	143

Acceptable Rates for Per Diem Allowances – 2024: G to O

Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Gabon	162	Lesotho	56
Gambia	92	Liberia	96
Georgia	100	Libya	114
Germany	118	Lithuania	83
Ghana	157	Luxembourg	162
Greece	103	Macao	67
Grenada	108	Madagascar	103
Guam	101	Malawi	76
Guatemala	98	Malaysia	73
Guinea	112	Maldives	155
Guinea-Bissau	78	Mali	112
Guyana	144	Malta	105
Haiti	120	Marshall Islands	84
Honduras	67	Mauritania	71
Hong Kong	96	Mauritius	90
Hungary	102	Mexico	137
Iceland	112	Micronesia	84
India	100	Moldova, Rep of	76
Indonesia	130	Monaco	130
Iran	39	Mongolia	79
Iraq	119	Montenegro	67
Ireland	119	Montserrat	80
Israel	155	Morocco	113
Italy	111	Mozambique	105
Jamaica	112	Myanmar	101
Japan	162	Namibia	70
Jordan	91	Nauru	73
Kazakhstan	96	Nepal	101
Kenya	128	Netherlands	111
Kiribati	43	New Zealand	121
Korea, North	92	Nicaragua	68
Korea, South	122	Niger	93
Kuwait	198	Nigeria	96
Kyrgyzstan	94	Niue	107
Lao People's Democratic	80	Norway	133
Latvia	87	Oman	105
Lebanon	141		

Acceptable Rates for Per Diem Allowances – 2024: P to Z

Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Pakistan	122	Sweden	137
Palau	112	Switzerland	146
Panama	86	Syrian Arab Rep	146
Papua New Guinea	121	Taiwan	64
Paraguay	75	Tajikistan	65
Peru	108	Tanzania	109
Philippines	96	Thailand	87
Poland	88	The Republic of North Macedonia	70
Portugal	116	Timor-Leste	76
Qatar	128	Togo	115
Romania	92	Tokelau Islands	42
Russian Federation	130	Tonga	84
Rwanda	103	Trinidad & Tobago	130
Samoa	116	Tunisia	79
Sao Tome & Principe	119	Türkiye	64
Saudi Arabia	141	Turkmenistan	108
Senegal	121	Turks & Caicos Island	145
Serbia	76	Tuvalu	73
Seychelles	114	Uganda	162
Sierra Leone	104	Ukraine	114
Singapore	150	United Arab Emirates	140
Slovakia	88	United Kingdom	156
Slovenia	106	United States	150
Solomon Islands	148	Uruguay	73
Somalia	78	Uzbekistan	83
South Africa	56	Vanuatu	126
Spain	116	Venezuela	63
Sri Lanka	80	Vietnam	65
St Kitts & Nevis	152	Virgin Island (US)	173
St Lucia	159	West Bank & Gaza Strip	66
St Vincent	103	Yemen, Rep of	103
Sudan	90	Zambia	123
Suriname	74	Zimbabwe	89

Note: The rates in **bold** indicate that there is no change from the previous year (i.e., 2023 rates).