

PwC Belgium

Daily lump-sum allowances list for traveling abroad

please visit <http://www.hrservices.be/daily-lump-sum-allowances/> for more information

Allowances given by an employer to his employee to cover foreign business travel expenses are costs proper to the employer. These allowances are tax exempt for the employee (art. 31, al.1, 1° Belgian Income tax Code) and are deductible for the employer.

When working with daily lump-sum allowances, the Belgian tax authorities refer to the official list of daily lump-sum allowances that are paid by the Ministry of Foreign Affairs to its civil servants when they are sent on mission abroad. Those daily allowances vary depending on the country visited.

The Foreign Affairs daily lump-sum allowances are therefore accepted by the Belgian tax authorities as non taxable reimbursement of costs proper to the employer.

As the Minister of Finance stated in his answer on a parliamentary question and as confirmed by circular letters, those amounts are accepted for any tax payer on a short-term foreign business travel (maximum 30 days), not only for Foreign Affairs civil servants. Please visit our website to learn more about all conditions that need to be met: <http://www.hrservices.be/tax-tips-and-news/daily-lump-sum-allowances-for-traveling-abroad/>

Countries	Cities	Daily lump-sum allowances (EUR)
AFGHANISTAN	All destinations	72
ALBANIA	All destinations	96
ALGERIA	All destinations	105
AMERICAN SAMOA	All destinations	37
ANDORRA	All destinations	93
ANGOLA	All destinations	105
ANGUILLA	All destinations	105
ANTIGUA	All destinations	100
ARGENTINA	All destinations	99
ARMENIA	All destinations	71
ARUBA	All destinations	86
AUSTRALIA	All destinations	105
AUSTRIA	All destinations	95
AZERBAIJAN	All destinations	105
BAHAMAS	All destinations	86
BAHRAIN	All destinations	89
BANGLADESH	All destinations	79
BARBADOS	All destinations	83
BARBUDA	All destinations	41
BELARUS	All destinations	90
BELIZE	All destinations	55
BENIN	All destinations	94
BERMUDA	All destinations	66
BHUTAN	All destinations	38
BOLIVIA	All destinations	43
BOSNIA - HERZEGOVINA	All destinations	48
BOTSWANA	All destinations	41
BRAZIL	All destinations	53
BRITISH VIRGIN ISLANDS	All destinations	94
BRUNEI	All destinations	70
BULGARIA	All destinations	58
BURKINA FASO	All destinations	80
BURUNDI	All destinations	58
CAMBODIA	All destinations	58
CAMEROON	All destinations	92
CANADA	All destinations	105
CANARY ISLANDS	All destinations	90
CAPE VERDE	All destinations	105
CAYMAN ISLANDS	All destinations	86
CENTRAL AFRICAN REPUBLIC	All destinations	68

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Countries	Cities	Daily lump-sum allowances (EUR)
CHAD	All destinations	88
CHILE	All destinations	68
CHINA	All destinations	83
CHINA, HONG KONG	All destinations	101
CHINA, MACAU	All destinations	72
COLOMBIA	All destinations	63
COMOROS	All destinations	53
CONGO	All destinations	105
CONGO, DEMOCRATIC REPUBLIC	All destinations	105
COOK ISLANDS	All destinations	50
COSTA RICA	All destinations	73
COTE D'IVOIRE	All destinations	105
CROATIA	All destinations	105
CUBA	All destinations	60
CYPRUS	All destinations	93
CZECH REPUBLIC	All destinations	75
DENMARK	All destinations	105
DJIBOUTI	All destinations	105
DOMINICA	All destinations	86
DOMINICAN REPUBLIC	All destinations	60
ECUADOR	All destinations	79
EGYPT	All destinations	86
EL SALVADOR	All destinations	73
EQUATORIAL GUINEA	All destinations	78
ERITREA	All destinations	68
ESTONIA	All destinations	71
ETHIOPIA	All destinations	90
FIJI	All destinations	74
FINLAND	All destinations	104
FRANCE	All destinations	95
FRENCH GUIANA	All destinations	105
FRENCH POLYNESIA	All destinations	105
GABON	All destinations	105
GAMBIA	All destinations	74
GEORGIA	All destinations	105
GERMANY	All destinations	93
GHANA	All destinations	64
GIBRALTAR	All destinations	90
GREECE	All destinations	82
GREENLAND	All destinations	105
GRENADA	All destinations	105
GUADELOUPE	All destinations	99
GUAM	All destinations	56
GUATEMALA	All destinations	73
GUINEA	All destinations	73
GUINEA - BISSAU	All destinations	78
GUYANA	All destinations	86
HAITI	All destinations	96
HONDURAS	All destinations	53
HUNGARY	All destinations	72
ICELAND	All destinations	81
INDIA	All destinations	105
INDONESIA	All destinations	53
IRAN	All destinations	56
IRAQ	All destinations	48
IRELAND	All destinations	104

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ISRAEL	All destinations	105
ITALY	All destinations	95
JAMAICA	All destinations	61
JAPAN	All destinations	105
JORDAN	All destinations	82
KAZAKHSTAN	All destinations	105
KENYA	All destinations	88
KIRIBATI	All destinations	71
KOREA, DEMOCRATIC REPUBLIC (NORTH)	All destinations	64
KOREA, REPUBLIC OF (SOUTH)	All destinations	105
KOSOVO	All destinations	72
KUWAIT	All destinations	101
KYRGYZSTAN	All destinations	105
LAOS	All destinations	43
LATVIA	All destinations	66
LEBANON	All destinations	85
LESOTHO	All destinations	35
LIBERIA	All destinations	88
LIBYA	All destinations	64
LIECHTENSTEIN	All destinations	105
LITHUANIA	All destinations	68
LUXEMBOURG	All destinations	92
MACEDONIA	All destinations	59
MADAGASCAR	All destinations	84
MALAWI	All destinations	68
MALAYSIA	All destinations	56
MALDIVES	All destinations	38
MALI	All destinations	105
MALTA	All destinations	90
MARSHALL ISLANDS	All destinations	74
MARTINIQUE	All destinations	99
MAURITANIA	All destinations	70
MAURITIUS	All destinations	74
MEXICO	All destinations	105
MICRONESIA, FEDERATED STATES OF	All destinations	80
MOLDOVA	All destinations	79
MONACO	All destinations	105
MONGOLIA	All destinations	51
MONTENEGRO	All destinations	64
MONTSERRAT	All destinations	74
MOROCCO	All destinations	105
MOZAMBIQUE	All destinations	70
MYANMAR	All destinations	31
NAMIBIA	All destinations	56
NAURU	All destinations	53
NEPAL	All destinations	38
NETHERLANDS	All destinations	93
NETHERLANDS ANTILLES	All destinations	95
NEW CALEDONIA	All destinations	105
NEW ZEALAND	All destinations	75
NICARAGUA	All destinations	50
NIGER	All destinations	70
NIGERIA	All destinations	105
NIUE	All destinations	41
NORTHERN MARIANA ISLANDS	All destinations	53
NORWAY	All destinations	99

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OMAN	All destinations	105
PAKISTAN	All destinations	52
PALAU	All destinations	88
PANAMA	All destinations	73
PAPUA NEW GUINEA	All destinations	67
PARAGUAY	All destinations	57
PERU	All destinations	86
PHILIPPINES	All destinations	67
POLAND	All destinations	72
PORTUGAL	All destinations	84
PUERTO RICO	All destinations	105
QATAR	All destinations	105
REUNION	All destinations	99
ROMANIA	All destinations	52
RUSSIAN FEDERATION	All destinations	105
RWANDA	All destinations	59
SAMOA	All destinations	59
SAN MARINO	All destinations	99
SAO TOME AND PRINCIPE	All destinations	53
SAUDI ARABIA	All destinations	90
SENEGAL	All destinations	85
SERBIA	All destinations	105
SEYCHELLES	All destinations	80
SIERRA LEONE	All destinations	88
SINGAPORE	All destinations	105
SLOVAK REPUBLIC	All destinations	80
SLOVENIA	All destinations	70
SOLOMON ISLANDS	All destinations	58
SOMALIA	All destinations	22
SOUTH AFRICA	All destinations	43
SOUTH SUDAN	All destinations	96
SPAIN	All destinations	87
SRI LANKA	All destinations	38
ST. KITTS AND NEVIS	All destinations	98
ST. LUCIA	All destinations	93
ST. VINCENT AND THE GRENADINES	All destinations	105
SUDAN	All destinations	96
SURINAME	All destinations	48
SWAZILAND	All destinations	53
SWEDEN	All destinations	97
SWITZERLAND	All destinations	105
SYRIA	All destinations	105
TAIWAN	All destinations	105
TAJKISTAN	All destinations	53
TANZANIA	All destinations	62
THAILAND	All destinations	90
TIMOR - LESTE	All destinations	38
TOGO	All destinations	90
TOKELAU	All destinations	20
TONGA	All destinations	72
TRINIDAD AND TOBAGO	All destinations	96
TUNISIA	All destinations	67
TURKEY	All destinations	75
TURKMENISTAN	All destinations	96
TURKS AND CAICOS ISLAND	All destinations	75
TUVALU	All destinations	44

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Countries	Cities	Daily lump-sum allowances (EUR)
U.S.A.	All destinations	105
UGANDA	All destinations	69
UKRAINE	All destinations	105
UNITED ARAB EMIRATES	All destinations	105
UNITED KINGDOM	All destinations	101
URUGUAY	All destinations	59
UZBEKISTAN	All destinations	90
VANUATU	All destinations	105
VENEZUELA	All destinations	96
VIETNAM	All destinations	49
VIRGIN ISLANDS (U.S.A.)	All destinations	97
WALLIS AND FUTUNA	All destinations	89
WEST BANK AND GAZA STRIP	All destinations	54
YEMEN	All destinations	67
ZAMBIA	All destinations	56
ZIMBABWE	All destinations	96