

**1 SUBSISTENCE ALLOWANCE – FOREIGN TRAVEL**
**1.1 LIST OF DAILY MAXIMUM AMOUNT PER COUNTRY WHICH IS DEEMED TO BEEN EXPENDED**

Country	Currency	Maximum deemed expended amount
Albania	Euro	97
Algeria	Euro	112
Angola	US \$	322
Antigua and Barbuda	US \$	220
Argentina	US \$	118
Armenia	US \$	220
Austria	Euro	124
Australia	Australian \$	208
Azerbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	76
Belgium	Euro	143
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	70
Bosnia-Herzegovina	Bam	153
Botswana	Pula	518
Brazil	Reals	317
Brunei Darussalam	US \$	88
Bulgaria	Euro	90
Burkina Faso	FCFA	58 313
Burundi	Burundian Francy	305 305
Cambodia	US \$	97
Cameroon	Euro	206
Canada	Canadian \$	167
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	129
China (People's Republic)	Renminbi	939
Colombia	US \$	94
Comoro Island	Euro	125
Cook Islands	New Zealand \$	217

Country	Currency	Maximum deemed expended amount
Cote D'Ivoire	Euro	96
Costa Rica	US \$	102
Croatia	Euro	108
Cuba	US \$	123
Cyprus	Euro	118
Czech Republic	Euro	91
Democratic Republic of Congo	US \$	156
Denmark	Danish Kroner	1 301
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	121
Egypt	US \$	130
El Salvador	US \$	72
Equatorial Guinea	Euro	130
Eritrea	US \$	129
Estonia	Euro	91
Ethiopia	US \$	64
Fiji	US \$	110
Finland	Euro	174
France	Euro	156
Gabon	Euro	165
Gambia	Euro	105
Georgia	US \$	95
Germany	Euro	120
Ghana	US \$	129
Greece	Euro	130
Grenada	US \$	151
Guatemala	US \$	108
Guinea	Euro	78
Guinea Bissau	Euro	85
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	166
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	87
Iceland	ISK	21 478
India	Indian Rupee	5 896
Indonesia	US \$	86
Iran	US \$	105
Iraq	US \$	125
Ireland	Euro	124

Country	Currency	Maximum deemed expended amount
Israel	US \$	177
Italy	Euro	124
Jamaica	US \$	151
Japan	Yen	17 678
Jordan	US \$	196
Kazakhstan	US \$	134
Kenya	US \$	113
Kiribati	Australian \$	233
Korea	US \$	182
Kuwait (State of)	US \$	180
Kyrgyzstan	US \$	172
Laos	US \$	95
Latvia	US \$	151
Lebanon	US \$	141
Lesotho	Rand	750
Liberia	US \$	142
Libya	US \$	112
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	105
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
Malaysia	Ringgit	366
Maldives	US \$	202
Mali	Euro	182
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	97
Mauritius	US \$	106
Mexico	Mexican Pesos	1 313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	172
Morocco	Dirhams	970
Mozambique	US \$	111
Myanmar (Burma)	US \$	88
Namibia	Rand	835
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	118

Country	Currency	Maximum deemed expended amount
New Zealand	New Zealand \$	190
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	157
Niue	New Zealand \$	252
Norway	NOK	1 854
Oman	Rials Omani	69
Pakistan	Pakistani Rupees	6 288
Palau	US \$	252
Palestine	US \$	147
Panama	US \$	105
Papua New Guinea	Kina	285
Paraguay	US \$	63
Peru	US \$	133
Philippines	US \$	133
Poland	Euro	97
Portugal	Euro	100
Qatar	Qatar Riyals	651
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	80
Russia	Euro	171
Rwanda	US \$	106
Samoa	Tala	344
Sao Tome	Euro	160
Saudi Arabia	Saudi Riyal	512
Senegal	Euro	94
Serbia	Euro	76
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	230
Slovakia	Euro	96
Slovenia	Euro	96
Solomon Islands	Sol Islands \$	912
Spain	Euro	114
Sri Lanka	US \$	107
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107

Country	Currency	Maximum deemed expended amount
Swaziland	Rand	818
Sweden	Swedish Krona	1 291
Switzerland	S Franc	208
Syria	US \$	112
Taiwan	New Taiwan \$	3 355
Tajikistan	US \$	108
Tanzania	US \$	123
Thailand	Thai Baht	4 675
Togo	Euro	78
Tonga	Pa'anga	231
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	163
Turkey	Euro	105
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	87
Ukraine	Euro	125
United Arab Emirates	Dirhams	657
United Kingdom	B Pounds	124
Uruguay	US \$	135
USA	US \$	154
Uzbekistan	Euro	117
Vanuatu	US \$	173
Venezuela	US \$	233
Vietnam	US \$	88
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	120
Other countries not listed	US\$	215

## 2 QUALITY RECORDS

- Completed forms as listed below :

Number	Title
IRP5/IT3(a)	Employee Income Tax certificate

### 3 DOCUMENT MANAGEMENT

<b>Designation</b>	<b>Name / Division</b>
Business Owner:	GE: Enterprise Business Enablement
Policy Owner:	GE: Enterprise Business Enablement
Author:	C Rossouw
Detail of change from previous revision:	Update of subsistence allowance amounts for 2015
Template number and revision:	POL-TM-11 - Rev 4