

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 a circular letter, those amounts are accepted for any tax payer on a short-term foreign business travel, not only for Foreign Affairs civil servants.

COUNTRIES	CITIES	USD/ Local currency	Daily lump-sum allowances		
			USD	Local Currency	EUR
AFGHANISTAN	All destinations	USD	88		65
ALBANIA	All destinations	USD	119		88
ALGERIA	All destinations	DZD			100
AMERICAN SAMOA	All destinations	USD	47		35
ANDORRA	All destinations	EUR			87
ANGOLA	All destinations	USD	135		100
ANGUILLA	All destinations	USD	135		100
ANTIGUA	All destinations	USD	127		94
ARGENTINA	All destinations	USD	125		93
ARMENIA	All destinations	USD	89		66
ARUBA	All destinations	USD	109		81
AUSTRALIA	All destinations	AUD			100
AUSTRIA	All destinations	EUR			95
AZERBAIJAN	All destinations	USD	135		100
BAHAMAS	All destinations	USD	109		81
BAHRAIN	All destinations	USD	113		84
BANGLADESH	All destinations	USD	100		74
BARBADOS	All destinations	USD	105		78
BARBUDA	All destinations	USD	51		38
BELARUS	All destinations	USD	115		85
BELIZE	All destinations	USD	70		52
BENIN	All destinations	XOF			88
BERMUDA	All destinations	USD	82		61
BHUTAN	All destinations	USD	47		35
BOLIVIA	All destinations	USD	54		40
BOSNIA-HERZEGOVINA	All destinations	USD	61		45
BOTSWANA	All destinations	USD	51		38
BRAZIL	All destinations	USD	67		50
BRUNEI	All destinations	USD	88		65
BULGARIA	All destinations	EUR			58
BURKINA FASO	All destinations	XOF			75
BURUNDI	All destinations	USD	73		54
CAMBODIA	All destinations	USD	73		54
CAMEROON	All destinations	XAF			86
CANADA	All destinations	CAD			100
CANARY ISLANDS	All destinations	EUR			87
CAPE VERDE	All destinations	USD	135		100
CAYMAN ISLANDS	All destinations	USD	109		81
CENTRAL AFRICAN REP.	All destinations	XAF			63
CHAD	All destinations	XAF			83
CHILI	All destinations	USD	85		63
CHINA	All destinations	CNY			78
COLOMBIA	All destinations	USD	80		59

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COUNTRIES	CITIES	USD/ Local currency	Daily lump-sum allowances		
			USD	Local Currency	EUR
COMOROS	All destinations	USD	67		50
CONGO	All destinations	XAF			100
CONGO, Democratic Rep.	All destinations	USD	134		99
COOK ISLANDS	All destinations	NZD			47
COSTA RICA	All destinations	USD	92		68
COTE D'IVOIRE	All destinations	XOF			100
CROATIA	All destinations	USD	135		100
CUBA	All destinations	USD	76		56
CYPRUS	All destinations	EUR			93
CZECH REPUBLIC	All destinations	EUR			75
DENMARK	All destinations	DKK			100
DJIBOUTI	All destinations	USD	135		100
DOMINICA	All destinations	USD	109		81
DOMINICAN REPUBLIC	All destinations	USD	76		56
ECUADOR	All destinations	USD	100		74
EGYPT	All destinations	USD	109		81
EL SALVADOR	All destinations	USD	92		68
EQUATORIAL GUINEA	All destinations	XAF			73
ERITREA	All destinations	USD	85		63
ESTONIA	All destinations	EUR			71
ETHIOPIA	All destinations	USD	115		85
FIJI	All destinations	FJD			69
FINLAND	All destinations	EUR			100
FRANCE	All destinations	EUR			95
FRENCH GUIANA	All destinations	EUR			100
FRENCH POLYNESIA	All destinations	USD	135		100
GABON	All destinations	XAF			100
GAMBIA	All destinations	USD	93		69
GEORGIA	All destinations	USD	135		100
GERMANY	All destinations	EUR			100
GHANA	All destinations	USD	81		60
GIBRALTAR	All destinations	GIP			87
GREECE	All destinations	EUR			82
GREENLAND	All destinations	DKK			100
GRENADA	All destinations	USD	135		100
GUADELOUPE	All destinations	EUR			95
GUAM	All destinations	USD	70		52
GUATEMALA	All destinations	USD	92		68
GUINEA	All destinations	USD	92		68
GUINEA-BISSAU	All destinations	USD	98		73
GUYANA	All destinations	USD	109		81
HAITI	All destinations	USD	121		90
HONDURAS	All destinations	USD	67		50
HONG KONG	All destinations	HKD			95
HUNGARY	All destinations	EUR			72
ICELAND	All destinations	USD	103		76
INDIA	All destinations	INR			100
INDONESIA	All destinations	USD	67		50
IRAN	All destinations	USD	70		52
IRAQ	All destinations	USD	61		45
IRELAND	All destinations	EUR			100
ISRAEL	All destinations	ILS			100
ITALY	All destinations	EUR			95
JAMAICA	All destinations	USD	77		57

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			USD	Local Currency	EUR
JAPAN	All destinations	JPY			100
JORDAN	All destinations	USD	104		77
KAZAKHSTAN	All destinations	USD	135		100
KENYA	All destinations	USD	112		83
KIRIBATI	All destinations	AUD			66
KOREA, DEM.REP.	All destinations	USD	81		60
KOREA, REPUBLIC OF	All destinations	USD	135		100
KOSOVO	All destinations	USD	90		67
KUWAIT	All destinations	USD	128		95
KYRGYZSTAN	All destinations	USD	135		100
LAO					
PEOPLE'S DEM. REP.	All destinations	USD	54		40
LATVIA	All destinations	EUR			66
LEBANON	All destinations	USD	108		80
LESOTHO	All destinations	USD	45		33
LIBERIA	All destinations	USD	112		83
LIBYAN ARAB JAMAHERIYA	All destinations	USD	81		60
LIECHTENSTEIN	All destinations	CHF			100
LITHUANIA	All destinations	EUR			68
LUXEMBOURG	All destinations	EUR			92
	Kirchberg	EUR			92
MACAO	All destinations	USD	90		67
MACEDONIA, The Former Rep. Of.	All destinations	USD	74		55
MADAGASCAR	All destinations	USD	107		79
MALAWI	All destinations	USD	85		63
MALAYSIA	All destinations	USD	70		52
MALDIVES	All destinations	USD	47		35
MALI	All destinations	XOF			100
MALTA	All destinations	EUR			90
MARSHALL ISLANDS	All destinations	USD	93		69
MARTINIQUE	All destinations	EUR			95
MAURITANIE	All destinations	USD	88		65
MAURITIUS	All destinations	USD	93		69
MEXICO	All destinations	USD	135		100
MICRONESIA, FEDERAL STATES OF	All destinations	USD	101		75
MOLDOVA, REP. OF	All destinations	USD	100		74
MONACO	All destinations	EUR			100
MONGOLIA	All destinations	USD	65		48
MONTENEGRO	All destinations	USD	81		60
MONTserrat	All destinations	USD	93		69
MOROCCO	All destinations	MAD			99
MOZAMBIQUE	All destinations	USD	88		65
MYANMAR, UNION OF	All destinations	USD	39		29
NAMIBIA	All destinations	USD	70		52
NAURU	All destinations	AUD			50
NEPAL	All destinations	USD	49		36
NETHERLANDS	All destinations	EUR			93
NETHERLANDS ANTILLES	All destinations	USD	120		89
NEW CALEDONIA	All destinations	USD	135		100
NEW ZEALAND	All destinations	NZD			70
NICARAGUA	All destinations	USD	63		47

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NIGER	All destinations	XOF			65
NIGERIA	All destinations	USD	135		100
NIUE	All destinations	NZD			38
NORTHERN MARIANA ISLANDS	All destinations	USD	67		50
NORWAY	All destinations	NOK			68
OMAN	All destinations	USD	135		100
PAKISTAN	All destinations	USD	66		49
PALAU	All destinations	USD	112		83
PANAMA	All destinations	USD	92		68
PAPUA NEW GUINEA	All destinations	USD	84		62
PARAGUAY	All destinations	USD	72		53
PERU	All destinations	USD	109		81
PHILIPPINES	All destinations	USD	84		62
POLAND	All destinations	EUR			72
PORTUGAL	All destinations	EUR			84
PUERTO RICO	All destinations	USD	135		100
QATAR	All destinations	USD	135		100
REUNION	All destinations	EUR			95
ROMANIA	All destinations	EUR			52
RUSSIAN FEDERATION	All destinations	USD	135		100
RWANDA	All destinations	USD	74		55
ST. KITTS/NEVIS	All destinations	USD	124		92
ST. LUCIA	All destinations	USD	117		87
ST. VINCENT	All destinations	USD	135		100
SAMOA	All destinations	USD	74		55
SAN MARINO	All destinations	EUR			100
SOA TOME AND PRINCIPE	All destinations	USD	67		50
SAUDI ARABIA	All destinations	USD	115		85
SENEGAL	All destinations	XOF			80
SERBIA	All destinations	USD	135		100
SEYCHELLES	All destinations	USD	101		75
SIERRA LEONE	All destinations	USD	112		83
SINGAPORE	All destinations	SGD			100
SLOVAK REPUBLIC	All destinations	EUR			80
SLOVENIA	All destinations	EUR			70
SOLOMON ISLANDS	All destinations	USD	73		54
SOMALIA	All destinations	USD	27		20
SOUTH AFRICA	All destinations	ZAR			40
SPAIN	All destinations	EUR			87
SRI LANKA	All destinations	USD	49		36
SUDAN	All destinations	USD	121		90
SURINAME	All destinations	USD	61		45
SWAZILAND	All destinations	USD	67		50
SWEDEN	All destinations	SEK			97
SWITZERLAND	All destinations	CHF			100
SYRIAN ARAB REPUBLIC	All destinations	USD	135		100
TAHITI	All destinations	USD	135		100
TAIWAN	All destinations	USD	135		100
TAJKISTAN	All destinations	USD	67		50
TANZANIA, REPUBLIC OF	All destinations	USD	78		58
THAILAND	All destinations	USD	115		85
TIMOR LESTE	All destinations	USD	49		36

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			USD	Local Currency	EUR
TOGO	All destinations	XOF			85
TOKELAU	All destinations	NZD			19
TONGA	All destinations	USD	90		67
TRINIDAD/TOBAGO	All destinations	USD	121		90
TUNISIA	All destinations	TND			62
TURKEY	All destinations	TRY			70
TURKMENISTAN	All destinations	USD	121		90
TURKS AND CAICOS ISLANDS	All destinations	USD	94		70
TUVALU	All destinations	AUD			41
UGANDA	All destinations	USD	86		64
UKRAINE	All destinations	USD	135		100
UNITED ARAB EMIRATES	All destinations	USD	135		100
UNITED KINGDOM	All destinations	GBP			100
UNITED STATES	Washington D.C.	USD	135		100
	New York	USD	135		100
	Rest of country	USD	135		100
U.K. VIRGIN ISLANDS	All destinations	USD	119		88
U.S. VIRGIN ISLANDS	All destinations	USD	123		91
URUGUAY	All destinations	USD	74		55
UZBEKISTAN	All destinations	USD	115		85
VANUATU	All destinations	VUV	135		100
VENEZUELA	All destinations	USD	121		90
VIETNAM	All destinations	USD	62		46
WALLIS ISLANDS	All destinations	USD	113		84
WEST BANK AND GAZA STRIP	All destinations	USD	69		51
YEMEN, REPUBLIC OF	All destinations	USD	84		62
ZAMBIA	All destinations	USD	72		53
ZIMBABWE	All destinations	USD	121		90