

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	Daily lump-sum allowances		
		USD	Local Currency	EUR
AFGHANISTAN Kabul	All destinations			69
ALBANIA Tirana	All destinations			92
ALGERIA Algiers	All destinations			102
AMERICAN SAMOA Pago Pago	All destinations			36
ANDORRA Andorra La Vella	All destinations			89
ANGOLA Luanda	All destinations			102
ANGUILLA The Valley	All destinations			102
ANTIGUA St. John's	All destinations			96
ARGENTINA Buenos aires	All destinations			95
ARMENIA Yerevan	All destinations			68
ARUBA Oranjestad	All destinations			83
AUSTRALIA Canberra	All destinations			102
AUSTRIA Vienna	All destinations			95
AZERBAIJAN Baku	All destinations			102
BAHAMAS Nassau	All destinations			83
BAHRAIN Manama	All destinations			86
BANGLADESH Dhaka	All destinations			76

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COUNTRIES	CITIES	Daily lump-sum allowances		
		USD	Local Currency	EUR
BARBADOS Bridgetown	All destinations			80
BARBUDA St. John's	All destinations			39
BELARUS Minsk	All destinations			87
BELIZE Belmopan	All destinations			54
BENIN Porto-Novo	All destinations			90
BERMUDA Hamilton	All destinations			63
BHUTAN Thimphu	All destinations			36
BOLIVIA La Paz	All destinations			41
BOSNIA-HERZEGOVINA Sarajevo	All destinations			46
BOTSWANA Gaborone	All destinations			39
BRAZIL Brasilia	All destinations			51
BRUNEI Bandar Seri Begawan	All destinations			67
BULGARIA Sofia	All destinations			58
BURKINA FASO Ouagadougou	All destinations			77
BURUNDI Bujumbura	All destinations			56
CAMBODIA Phnom Penh	All destinations			56
CAMEROON Yaoundé	All destinations			88
CANADA Ottawa	All destinations			102
CANARY ISLANDS Santa Cruz de Tenerife, Las Palmas de Gran Canaria	All destinations			87
CAPE VERDE Praia	All destinations			102
CAYMAN ISLANDS George Town	All destinations			83
CENTRAL AFRICAN REPUBLIC Bangui	All destinations			65
CHAD N'Djamena	All destinations			85

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		USD	Local Currency	EUR
CHILE Santiago	All destinations			65
CHINA Beijing	All destinations			80
COLOMBIA Bogotá	All destinations			61
COMOROS Moroni	All destinations			51
CONGO, REPUBLIC Brazzaville	All destinations			102
CONGO, DEMOCRATIC REPUBLIC Kinshasa	All destinations			101
COOK ISLANDS Avarua	All destinations			48
COSTA RICA San José	All destinations			70
COTE D'IVOIRE Yamoussoukro	All destinations			102
CROATIA Zagreb	All destinations			102
CUBA Havana	All destinations			58
CYPRUS Nicosia	All destinations			93
CZECH REPUBLIC Prague	All destinations			75
DENMARK Copenhagen	All destinations			105
DJIBOUTI Djibouti	All destinations			102
DOMINICA Roseau	All destinations			83
DOMINICAN REPUBLIC Santo Domingo	All destinations			58
ECUADOR Quito	All destinations			76
EGYPT Cairo	All destinations			83
EL SALVADOR San Salvador	All destinations			70
EQUATORIAL GUINEA Malabo	All destinations			75
ERITREA Asmara	All destinations			65
ESTONIA Tallinn	All destinations			71

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ETHIOPIA Addis Ababa	All destinations			87
FIJI Suva	All destinations			71
FINLAND Helsinki	All destinations			104
FRANCE Paris	All destinations			95
FRENCH GUIANA Cayenne	All destinations			102
FRENCH POLYNESIA Papeete	All destinations			102
GABON Libreville	All destinations			102
GAMBIA Banjul	All destinations			71
GEORGIA Tbilisi	All destinations			102
GERMANY Berlin	All destinations			93
GHANA Accra	All destinations			62
GIBRALTAR Gibraltar	All destinations			87
GREECE Athens	All destinations			82
GREENLAND Nuuk	All destinations			105
GRENADA St. George's	All destinations			102
GUADELOUPE Basse Terre	All destinations			95
GUAM Hagatna	All destinations			54
GUATEMALA Guatemala City	All destinations			70
GUINEA Conakry	All destinations			70
GUINEA-BISSAU Bissau	All destinations			75
GUYANA Georgetown	All destinations			83
HAITI Port-au-Prince	All destinations			92
HONDURAS Tegucigalpa	All destinations			51

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		USD	Local Currency	EUR
HONG KONG Hong Kong	All destinations			97
HUNGARY Budapest	All destinations			72
ICELAND Reykjavík	All destinations			78
INDIA New Delhi	All destinations			102
INDONESIA Jakarta	All destinations			51
IRAN Tehran	All destinations			54
IRAQ Baghdad	All destinations			46
IRELAND Dublin	All destinations			104
ISRAEL Jerusalem	All destinations			102
ITALY Rome	All destinations			95
JAMAICA Kingston	All destinations			59
JAPAN Tokyo	All destinations			102
JORDAN Amman	All destinations			79
KAZAKHSTAN Astana	All destinations			102
KENYA Nairobi	All destinations			85
KIRIBATI South Tarawa	All destinations			68
KOREA, DEMOCRATIC REPUBLIC (NORTH) Pyongyang	All destinations			62
KOREA, REPUBLIC OF (SOUTH) Seoul	All destinations			102
KOSOVO Pristina	All destinations			69
KUWAIT Kuwait City	All destinations			97
KYRGYZSTAN Bishkek	All destinations			102
LAOS Vientiane	All destinations			41
LATVIA Riga	All destinations			66

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		USD	Local Currency	EUR
LEBANON Beirut	All destinations			82
LESOTHO Maseru	All destinations			34
LIBERIA Monrovia	All destinations			85
LIBYA Tripoli	All destinations			62
LIECHTENSTEIN Vaduz	All destinations			102
LITHUANIA Vilnius	All destinations			68
LUXEMBOURG Luxembourg City	All destinations			92
MACAU Macau	All destinations			69
MACEDONIA Skopje	All destinations			57
MADAGASCAR Antananarivo	All destinations			81
MALAWI Lilongwe	All destinations			65
MALAYSIA Kuala Lumpur	All destinations			54
MALDIVES Malé	All destinations			36
MALI Bamako	All destinations			102
MALTA Valletta	All destinations			90
MARSHALL ISLANDS Majuro	All destinations			71
MARTINIQUE Fort de France	All destinations			95
MAURITANIA Nouakchott	All destinations			67
MAURITIUS Port Louis	All destinations			71
MEXICO Mexico City	All destinations			102
MICRONESIA, FEDERATED STATES OF Palikir	All destinations			77
MOLDOVA Chişinău	All destinations			76
MONACO Monaco	All destinations			102

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		USD	Local Currency	EUR
MONGOLIA Ulaanbataar	All destinations			49
MONTENEGRO Podgorica	All destinations			62
MONTSERRAT Plymouth	All destinations			71
MOROCCO Rabat	All destinations			101
MOZAMBIQUE Maputo	All destinations			67
MYANMAR Naypyidaw	All destinations			30
NAMIBIA Windhoek	All destinations			54
NAURU Yaren	All destinations			51
NEPAL Kathmandu	All destinations			37
NETHERLANDS Amsterdam	All destinations			93
NETHERLANDS ANTILLES Willemstad	All destinations			91
NEW CALEDONIA Nouméa	All destinations			102
NEW ZEALAND Wellington	All destinations			72
NICARAGUA Managua	All destinations			48
NIGER Niamey	All destinations			67
NIGERIA Abuja	All destinations			102
NIUE Alofi	All destinations			39
NORTHERN MARIANA ISLANDS Saipan	All destinations			51
NORWAY Oslo	All destinations			95
OMAN Muscat	All destinations			102
PAKISTAN Islamabad	All destinations			50
PALAU Ngerulmud	All destinations			85
PANAMA Panamá City	All destinations			70

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		USD	Local Currency	EUR
PAPUA NEW GUINEA Port Moresby	All destinations			64
PARAGUAY Asunción	All destinations			55
PERU Lima	All destinations			83
PHILIPPINES Manila	All destinations			64
POLAND Warsaw	All destinations			72
Portugal Lisbon	All destinations			84
PUERTO RICO San Juan	All destinations			102
QATAR Doha	All destinations			102
REUNION Saint-Denis	All destinations			95
ROMANIA Bucharest	All destinations			52
RUSSIA Moscow	All destinations			102
RWANDA Kigali	All destinations			57
SAINT KITTS AND NEVIS Basseterre	All destinations			94
SAINT LUCIA Castries	All destinations			89
SAINT VINCENT AND THE GRENADINES Kingstown	All destinations			102
SAMOA Apia	All destinations			57
SAN MARINO San Marino	All destinations			95
SAO TOME AND PRINCIPE São Tomé	All destinations			51
SAUDI ARABIA Riyadh	All destinations			87
SENEGAL Dakar	All destinations			82
SERBIA Belgrade	All destinations			102
SEYCHELLES Victoria	All destinations			77
SIERRA LEONE Freetown	All destinations			85

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		USD	Local Currency	EUR
SINGAPORE Singapore	All destinations			102
SLOVAKIA Bratislava	All destinations			80
SLOVENIA Ljubljana	All destinations			70
SOLOMON ISLANDS Honiara	All destinations			56
SOMALIA Mogadishu	All destinations			21
SOUTH AFRICA Pretoria	All destinations			41
SPAIN Madrid	All destinations			87
SRI LANKA Sri Jayawardenepura	All destinations			37
SUDAN Khartoum	All destinations			92
SURINAME Paramaribo	All destinations			46
SWAZILAND Mbabane	All destinations			51
SWEDEN Stockholm	All destinations			97
SWITZERLAND Bern	All destinations			102
SYRIA Damascus	All destinations			102
TAHITI Papeete	All destinations			102
TAIWAN Taipei	All destinations			102
TAJKIKISTAN Dushanbe	All destinations			51
TANZANIA Dodoma	All destinations			60
THAILAND Bangkok	All destinations			87
TIMOR-LESTE Dili	All destinations			37
TOGO Lomé	All destinations			87
TOKELAU -	All destinations			19
TONGA Nuku'alofa	All destinations			69
TRINIDAD AND TOBAGO Port of Spain	All destinations			92

These amounts are applicable as from 1 April 2011

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		USD	Local Currency	EUR
TUNISIA Tunis	All destinations			64
TURKEY Ankara	All destinations			72
TURKMENISTAN Ashgabat	All destinations			92
TURKS AND CAICOS ISLANDS Cockburn Town	All destinations			72
TUVALU Funafuti	All destinations			42
UGANDA Kampala	All destinations			66
UKRAINE Kiev	All destinations			102
UNITED ARAB EMIRATES Abu Dhabi	All destinations			102
UNITED KINGDOM London	All destinations			101
UNITED STATES Washington, D.C.	All destinations			102
U.K. VIRGIN ISLANDS Road Town	All destinations			90
U.S. VIRGIN ISLANDS Charlotte Amalie	All destinations			93
URUGUAY Montevideo	All destinations			57
UZBEKISTAN Tashkent	All destinations			87
VANUATU Port Vila	All destinations			102
VENEZUELA Caracas	All destinations			92
VIETNAM Hanoi	All destinations			47
WALLIS AND FUTUNA Mata-Utu	All destinations			86
WEST BANK AND GAZA STRIP Ramallah, Gaza	All destinations			52
YEMEN Sana'a	All destinations			64
ZAMBIA Lusaka	All destinations			54
ZIMBABWE Harare	All destinations			92