

**FOREIGN SUBSISTENCE ALLOWANCE FOR 2016 TAX YEAR (1 March 2015 – 29 February 2016)**

COUNTRY	CURRENCY	AMOUNT
Albania	Euro (€)	97
Algeria	Euro (€)	110
Angola	US dollar (\$)	303
Antigua and Barbuda	US dollar (\$)	220
Argentina	US dollar (\$)	133
Armenia	US dollar (\$)	220
Austria	Euro (€)	121
Australia	Australian \$	209
Azerbaijani	US dollar (\$)	145
Bahamas	US dollar (\$)	191
Bahrain	B Dinar	36
Bangladesh	US dollar (\$)	79
Barbados	US dollar (\$)	202
Belarus	Euro (€)	62
Belgium	Euro (€)	146
Belize	US dollar (\$)	152
Benin	Euro (€)	89
Bolivia	US dollar (\$)	78
Bosnia – Herzegovina	Euro (€)	75
Botswana	Pula	826
Brazil	Reals	347
Brunei	US dollar (\$)	88
Bulgaria	Euro (€)	91
Burkina Faso	CFA Francs	59 107
Burundi	Euro (€)	73
Cambodia	US dollar (\$)	99
Cameroon	Euro (€)	116
Canada	Canadian \$	167
Cape Verde Islands	Euro (€)	65
Central African Republic	Euro (€)	94
Chad	Euro (€)	121
Chile	US dollar (\$)	128
China (People’s Republic)	US dollar (\$)	127
Colombia	US dollar (\$)	94
Comoro Island	Euro (€)	122
Cook Islands	New Zealand \$	211
Cote D’Ivoire	Euro (€)	119
Costa Rica	US dollar (\$)	116
Croatia	Euro (€)	102
Cuba	US dollar (\$)	124
Cyprus	Euro (€)	120
Czech Republic	Euro (€)	90
Democratic Republic of Congo	US dollar (\$)	163
Denmark	Danish Kroner	2 328

COUNTRY	CURRENCY	AMOUNT
Djibouti	US dollar (\$)	99
Dominican Republic	US dollar (\$)	99
Ecuador	US dollar (\$)	163
Egypt	US dollar (\$)	117
El Salvador	US dollar (\$)	98
Equatorial Guinea	Euro (€)	130
Eritrea	US dollar (\$)	109
Estonia	Euro (€)	100
Ethiopia	US dollar (\$)	64
Fiji	US dollar (\$)	102
Finland	Euro (€)	171
France	Euro (€)	128
Gabon	Euro (€)	172
Gambia	Euro (€)	74
Georgia	US dollar (\$)	95
Germany	Euro (€)	120
Ghana	US dollar (\$)	130
Greece	Euro (€)	134
Grenada	US dollar (\$)	151
Guatemala	US dollar (\$)	114
Guinea	Euro (€)	78
Guinea Bissau	Euro (€)	59
Guyana	US dollar (\$)	118
Haiti	US dollar (\$)	109
Honduras	US dollar (\$)	186
Hong Kong	Hong Kong \$	1 000
Hungary	Euro (€)	89
Iceland	ISK	25 466
India	Indian Rupee	5 852
Indonesia	US dollar (\$)	86
Iran	US dollar (\$)	120
Iraq	US dollar (\$)	125
Ireland	Euro (€)	123
Israel	US dollar (\$)	177
Italy	Euro (€)	125
Jamaica	US dollar (\$)	151
Japan	Yen (¥)	16 275
Jordan	US dollar (\$)	201
Kazakhstan	US dollar (\$)	141
Kenya	US dollar (\$)	138
Kiribati	Australian \$	233
Kuwait (State of)	US dollar (\$)	172
Kyrgyzstan	US dollar (\$)	172
Laos	US dollar (\$)	92
Latvia	US dollar (\$)	150
Lebanon	US dollar (\$)	158
Lesotho	RSA Rand (R)	750
Liberia	US dollar (\$)	112
Libya	US dollar (\$)	120
Lithuania	Euro (€)	154
Macau	Hong Kong \$	1 196

COUNTRY	CURRENCY	AMOUNT
Macedonia (Former Yugoslav)	Euro (€)	100
Madagascar	Euro (€)	63
Madeira	Euro (€)	290
Malawi	Malawi Kwacha	31 254
Malaysia	Ringgit	382
Maldives	US dollar (\$)	202
Mali	Euro (€)	178
Malta	Euro (€)	132
Marshall Islands	US dollar (\$)	255
Mauritania	Euro (€)	97
Mauritius	US dollar (\$)	135
Mexico	Mexican Pesos	1 313
Moldova	US dollar (\$)	117
Mongolia	US dollar (\$)	69
Montenegro	Euro (€)	172
Morocco	Dirhams	970
Mozambique	US dollar (\$)	128
Myanmar	US dollar (\$)	123
Namibia	RSA Rand (R)	950
Nauru	Australian \$	278
Nepal	US dollar (\$)	64
Netherlands	Euro (€)	117
New Zealand	New Zealand \$	191
Nicaragua	US dollar (\$)	90
Niger	Euro (€)	75
Nigeria	US dollar (\$)	242
Niue	New Zealand \$	252
Norway	NOK	1 760
Oman	Rials Omani	75
Pakistan	Pakistani Rupees	6 235
Palau	US dollar (\$)	252
Palestine	US dollar (\$)	147
Panama	US dollar (\$)	105
Papua New Guinea	Kina	285
Paraguay	US dollar (\$)	76
Peru	US dollar (\$)	139
Philippines	US dollar (\$)	122
Poland	Euro (€)	88
Portugal	Euro (€)	87
Qatar	Qatar Riyals	715
Republic of Congo	Euro (€)	149
Reunion	Euro (€)	164
Romania	Euro (€)	85
Russia	Euro (€)	330
Rwanda	US dollar (\$)	101
Samoa	Tala	193
Sao Tome	Euro (€)	160
Saudi Arabia	Saudi Riyal	517
Senegal	Euro (€)	113
Serbia	Euro (€)	83
Seychelles	Euro (€)	275

COUNTRY	CURRENCY	AMOUNT
Sierra Leone	US dollar (\$)	90
Singapore	Singapore \$	232
Slovakia	Euro (€)	102
Slovenia	Euro (€)	105
Solomon Islands	Sol Islands \$	1 107
South Korea, Republic	Korean Won	184 516
South Sudan	US dollar (\$)	265
Spain	Euro (€)	112
Sri Lanka	US dollar (\$)	100
St. Kitts & Nevis	US dollar (\$)	227
St. Lucia	US dollar (\$)	215
St. Vincent & The Grenadines	US dollar (\$)	187
Sudan	US dollar (\$)	200
Suriname	US dollar (\$)	107
Swaziland	RSA Rand (R)	818
Sweden	Swedish Krona	1 317
Switzerland	Swiss Franc [CHF]	201
Syria	US dollar (\$)	185
Taiwan	New Taiwan \$	3 505
Tajikistan	US dollar (\$)	97
Tanzania	US dollar (\$)	129
Thailand	Thai Baht	4 956
Togo	CFA Francs	64 214
Tonga	Pa'anga	251
Trinidad & Tobago	US dollar (\$)	213
Tunisia	Tunisian Dinar	198
Turkey	Euro (€)	101
Turkmenistan	US dollar (\$)	125
Tuvalu	Australian \$	339
Uganda	US dollar (\$)	111
Ukraine	Euro (€)	131
United Arab Emirates	Dirhams	674
United Kingdom	Pounds Sterling (£)	102
Uruguay	US dollar (\$)	144
USA	US dollar (\$)	143
Uzbekistan	Euro (€)	80
Vanuatu	US dollar (\$)	166
Venezuela	US dollar (\$)	294
Vietnam	US dollar (\$)	88
Yemen	US dollar (\$)	94
Zambia	US dollar (\$)	119
Zimbabwe	US dollar (\$)	141
Other countries not listed	US dollar (\$)	215