

12 Scope of annex

12.1 Lump-sum subsistence and overnight accommodation allowances (country table)

Pursuant to the German regulations on wage tax (LStR), the lump-sum allowances for additional expenses for subsistence and overnight accommodation costs are announced by the German Federal Ministry of Finance (BMF). The lump-sum allowances currently granted by GIZ are listed in the country table below.

	I	II	III	IV
Valid from 1 January 2016	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence , and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Afghanistan	30	20	48	95
Albania	29	20	45	90
Algeria	39	26	95	190
Andorra	34	23	23	45
Angola	77	52	133	265
Antigua and Barbuda	53	36	59	117
Argentina	34	23	72	144
Armenia	23	16	32	63
Australia	56	37	67	133

	I	II	III	IV
Valid from 1 January 2016	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence , and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Australia - Canberra	58	39	79	158
Australia - Sydney	59	40	93	186
Austria	36	24	52	104
Azerbaijan	40	27	60	120
Bahrain	45	30	90	180
Bangladesh	30	20	56	111
Barbados	58	39	90	179
Belarus	27	18	55	109
Belgium	41	28	68	135
Benin	40	27	51	101
Bolivia	24	16	35	70
Bosnia and Herzegovina	18	12	37	73
Botswana	40	27	51	102
Brazil	54	36	55	110
Brazil - Brasilia	53	36	80	160
Brazil - Rio de Janeiro	47	32	73	145
Brazil - Sao Paulo	53	36	60	120
Brunei (Darussalam)	48	32	53	106
Bulgaria	22	15	45	90
Burkina Faso	44	29	42	84
Burundi	47	32	49	98
Cambodia	36	24	43	85
Cameroon	40	27	65	130
Canada	44	29	56	111
Canada - Ottawa	35	24	55	110
Canada - Toronto	52	35	71	142
Canada - Vancouver	48	32	53	106
Cape Verde	30	20	53	105
Central African Republic	29	20	26	52
Chad	47	32	76	151
Chile	40	27	65	130
China	40	27	57	113
China - Beijing	46	31	71	142
China - Chengdu	35	24	53	105
China - Hong-Kong	74	49	73	145
China - Shanghai	50	33	64	128

	I	II	III	IV
Valid from 1 January 2016	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence , and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Colombia	41	28	63	126
Congo	50	33	100	200
Congo. Democr. Rep.	68	45	86	171
Costa Rica	36	24	35	69
Côte d'Ivoire	51	34	73	146
Croatia	28	19	38	75
Cuba	50	33	43	85
Cyprus	39	26	45	90
Czech Republic	24	16	49	97
Denmark	60	40	75	150
Djibouti	48	32	80	160
Dominica	40	27	47	94
Dominican Republic	40	27	36	71
Ecuador	39	26	28	55
Egypt	40	27	57	113
El Salvador	44	29	60	119
Equatorial Guinea	36	24	83	166
Eritrea	46	31	41	81
Estonia	27	18	36	71
Ethiopia	27	18	43	86
Fiji	32	21	29	57
Finland	39	26	68	136
France	44	29	41	81
France - Lyon	53	36	42	83
France - Marseilles	51	34	43	86
France - Paris and the departments Haute-de-Seine, Seine-Saint-Denis and Val-de-Marne	58	39	68	135
France - Strasbourg	48	32	45	89
Gabon	62	41	139	278
Gambia	30	20	63	125
Georgia	30	20	40	80

	I	II	III	IV
Valid from 1 January 2016	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence , and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Germany - For a one-day assignment outside the principal place of work and an absence of more than 8 hours, 6 Euro. - For assignments outside the principal place of work lasting more than one day and including overnight accommodation for the day of arrival and departure, irrespective of the period of absence, 12 Euro.	24	6 / 12	20	20
Ghana	46	31	87	174
Greece	42	28	66	132
Greece - Thens	57	38	63	125
Grenada	51	34	61	121
Guatemala	28	19	48	96
Guinea	38	25	55	110
Guinea-Bissau	24	16	43	86
Guyana	41	28	41	81
Haiti	50	33	56	111
Honduras	44	29	52	104
Hungary	30	20	38	75
Iceland	47	32	54	108
India	36	24	73	145
India - Chennai	34	23	44	87
India - Kolkata	41	28	59	117
India - Mumbai	32	21	63	125
India - New Delhi	50	33	72	144
Indonesia	38	25	65	130
Iran	28	19	42	84
Ireland	44	29	46	92
Israel	56	37	96	191
Italy	34	23	63	126
Italy - Milan	39	26	78	156
Italy - Rome	52	35	80	160
Jamaica	54	36	68	135
Japan	51	34	78	156
Japan - Tokyo	53	36	77	153

	I	II	III	IV
Valid from 1 January 2016	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence , and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Jordan	36	24	43	85
Kazakhstan	39	26	55	109
Kenya	42	28	112	223
Korea, Dem. People's Rep.	39	26	66	132
Korea, Republic	58	39	56	112
Kosovo	26	17	33	65
Kuwait	42	28	93	185
Kyrgyzstan	29	20	46	91
Laos	33	22	34	67
Latvia	30	20	40	80
Lebanon	44	29	60	120
Lesotho	24	16	52	103
Libya	45	30	50	100
Liechtenstein	53	36	90	180
Lithuania	24	16	34	68
Luxembourg	47	32	51	102
Macedonia	24	16	48	95
Madagascar	38	25	42	83
Malawi	47	32	62	123
Malaysia	36	24	50	100
Maldives	38	25	47	93
Mali	41	28	61	122
Malta	45	30	56	112
Marshall Islands	63	42	35	70
Mauritania	39	26	53	105
Mauritius	48	32	70	140
Mexico	41	28	71	141
Micronesia	56	37	37	74
Moldavia, Republic	18	12	50	100
Monaco	41	28	26	52
Mongolia	29	20	42	84
Montenegro	29	20	48	95
Morocco	42	28	53	105
Mozambique	42	28	74	147
Myanmar	46	31	23	45
Namibia	23	16	39	77

	I	II	III	IV
Valid from 1 January 2016	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence , and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Nepal	28	19	43	86
Netherlands	46	31	60	119
New Zealand	47	32	49	98
Nicaragua	36	24	41	81
Niger	36	24	35	70
Nigeria	63	42	128	255
Norway	64	43	91	182
Oman	48	32	60	120
Pakistan	27	18	34	68
Pakistan - Islamabad	30	20	83	165
Palau	51	34	83	166
Panama	34	23	51	101
Papua New Guinea	36	24	45	90
Paraguay	36	24	31	61
Peru	30	20	47	93
Philippines	30	20	54	107
Poland	27	18	25	50
Poland - Gdańsk	29	20	39	77
Poland - Kraków	28	19	44	88
Poland - Warsaw	30	20	53	105
Poland - Wrocław	33	22	46	92
Portugal	36	24	46	92
Qatar	56	37	85	170
Romania	27	18	40	80
Romania - Bucharest	26	17	50	100
Ruanda	46	31	71	141
Russian Federation	21	14	39	78
Russian Federation - St. Petersburg	24	16	52	104
Russian Federation - Moscow	30	20	59	118
Samoa	29	20	29	57
San Marino	41	28	39	77
Sao Tome and Principe	42	28	38	75
Saudi Arabia	48	32	40	80
Saudi Arabia - Jeddah	38	25	117	234

	I	II	III	IV
Valid from 1 January 2016	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence , and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Saudi Arabia - Riyadh	48	32	90	179
Senegal	45	30	64	128
Serbia	30	20	45	90
Sierra Leone	39	26	41	82
Singapore	53	36	94	188
Slovak Republic	24	16	65	130
Slovenia	30	20	48	95
South Africa	22	15	47	94
South Africa - Cape Town	27	18	56	112
South Africa - Johannesburg	29	20	62	124
South Sudan	53	36	57	114
Spain	29	20	44	88
Spain - Barcelona	32	21	59	118
Spain - Canary Islands	32	21	49	98
Spain - Madrid	41	28	57	113
Spain - Palma, Majorca	32	21	55	110
Sri Lanka	40	27	59	118
St. Kitts and Nevis	45	30	50	99
St. Lucia	54	36	65	129
St. Vincent and the Grenadines	52	35	61	121
Sudan	35	24	58	115
Suriname	41	28	54	108
Sweden	50	33	84	168
Switzerland	62	41	85	169
Switzerland - Geneva	64	43	98	195
Syria	38	25	70	140
Taiwan	39	26	55	110
Tajikistan	26	17	34	67
Tanzania	47	32	101	201
Thailand	32	21	60	120
Togo	35	24	54	108
Tonga	32	21	18	36
Trinidad and Tobago	54	36	82	164
Tunesia	33	22	40	80

	I	II	III	IV
Valid from 1 January 2016	Subsist. allowance, highest rate under tax law in EUR 24 hrs	Subsist. allowance, highest rate under tax law in EUR for the day of arrival and departure, irrespective of the period of absence , and for an absence of more than 8 hrs per calendar day	Accomm. allowance, reduced GIZ rate in EUR	Accomm. allowance, highest rate under tax law in EUR s. footnote 3
Turkey	40	27	39	78
Turkey - Istanbul	35	24	52	104
Turkey - Izmir	42	28	40	80
Turkmenistan	33	22	54	108
Uganda	35	24	65	129
Ukraine	36	24	43	85
United Kingdom - London	62	41	112	224
United Kingdom of Great Britain and Northern Ireland	45	30	58	115
United States	48	32	51	102
United States - Washington D.C.	57	38	103	205
United States - Atlanta	57	38	61	122
United States - Boston	48	32	103	206
United States - Chicago	48	32	65	130
United States - Houston	57	38	68	136
United States - Los Angeles	48	32	77	153
United States - Miami	57	38	51	102
United States - New York City	48	32	108	215
United States - San Francisco	48	32	55	110
Unites Arab Emirates	45	30	78	155
Uruguay	44	29	55	109
Uzbekistan	34	23	62	123
Vatican City	52	35	80	160
Venezuela	48	32	104	207
Vietnam	38	25	43	86
Yemen	24	16	48	95
Zambia	36	24	48	95
Zimbabwe	45	30	52	103

- 1) Für in der Tabelle nicht erfasste Länder ist der für Luxemburg geltende Pauschbetrag maßgebend.
 For the countries not included in the table, the lump-sum allowance valid for Luxembourg shall apply.
 Pour les pays ne figurant pas dans ce tableau, c'est le forfait applicable au Luxembourg qui prévaut.
 Para los países que no figuran en el cuadro rige el monto global aplicable para Luxemburgo.
 Em se tratando de países não incluídos na tabela, será determinante a quantia global válida para o Luxemburgo.