

**FOREIGN SUBSISTENCE ALLOWANCE FOR 2015 TAX YEAR (1 March 2014 – 28 February 2015)**

COUNTRY	CURRENCY	AMOUNT
Albania	Euro (€)	97
Algeria	Euro (€)	112
Angola	US dollar (\$)	322
Antigua and Barbuda	US dollar (\$)	220
Argentina	US dollar (\$)	118
Armenia	US dollar (\$)	220
Austria	Euro (€)	124
Australia	Australian \$	208
Azerbaijani	US dollar (\$)	145
Bahamas	US dollar (\$)	191
Bahrain	B Dinar	36
Bangladesh	US dollar (\$)	79
Barbados	US dollar (\$)	202
Belarus	Euro (€)	76
Belgium	Euro (€)	143
Belize	US dollar (\$)	152
Benin	Euro (€)	89
Bolivia	US dollar (\$)	70
Bosnia – Herzegovina	Bam	153
Botswana	Pula	518
Brazil	Reals	317
Brunei Darussalam	US dollar (\$)	88
Bulgaria	Euro (€)	90
Burkina Faso	FCFA	58 313
Burundi	Burundian	305 305
Cambodia	US dollar (\$)	97
Cameroon	Euro (€)	206
Canada	Canadian \$	167
Cape Verde Islands	Euro (€)	65
Central African Republic	Euro (€)	94
Chad	Euro (€)	121
Chile	US dollar (\$)	129
China (People’s Republic)	Renminbi	939
Colombia	US dollar (\$)	94
Comoro Island	Euro (€)	125
Cook Islands	New Zealand \$	217
Cote D’Ivoire	Euro (€)	96
Costa Rica	US dollar (\$)	102
Croatia	Euro (€)	108
Cuba	US dollar (\$)	123
Cyprus	Euro (€)	118
Czech Republic	Euro (€)	91
Democratic Republic of Congo	US dollar (\$)	156
Denmark	Danish Kroner	1 301

COUNTRY	CURRENCY	AMOUNT
Djibouti	US dollar (\$)	99
Dominican Republic	US dollar (\$)	99
Ecuador	US dollar (\$)	121
Egypt	US dollar (\$)	130
El Salvador	US dollar (\$)	72
Equatorial Guinea	Euro (€)	130
Eritrea	US dollar (\$)	129
Estonia	Euro (€)	91
Ethiopia	US dollar (\$)	64
Fiji	US dollar (\$)	110
Finland	Euro (€)	174
France	Euro (€)	156
Gabon	Euro (€)	165
Gambia	Euro (€)	105
Georgia	US dollar (\$)	95
Germany	Euro (€)	120
Ghana	US dollar (\$)	129
Greece	Euro (€)	130
Grenada	US dollar (\$)	151
Guatemala	US dollar (\$)	108
Guinea	Euro (€)	78
Guinea Bissau	Euro (€)	85
Guyana	US dollar (\$)	118
Haiti	US dollar (\$)	109
Honduras	US dollar (\$)	166
Hong Kong	Hong Kong \$	1 000
Hungary	Euro (€)	87
Iceland	ISK	21 478
India	Indian Rupee	5 896
Indonesia	US dollar (\$)	86
Iran	US dollar (\$)	105
Iraq	US dollar (\$)	125
Ireland	Euro (€)	124
Israel	US dollar (\$)	177
Italy	Euro (€)	124
Jamaica	US dollar (\$)	151
Japan	Yen (¥)	17 678
Jordan	US dollar (\$)	196
Kazakhstan	US dollar (\$)	134
Kenya	US dollar (\$)	113
Kiribati	Australian \$	233
Korea	US dollar (\$)	182
Kuwait (State of)	US dollar (\$)	180
Kyrgyzstan	US dollar (\$)	172
Laos	US dollar (\$)	95
Latvia	US dollar (\$)	151
Lebanon	US dollar (\$)	141
Lesotho	Rand (R)	750
Liberia	US dollar (\$)	142
Libya	US dollar (\$)	112
Lithuania	Euro (€)	154

COUNTRY	CURRENCY	AMOUNT
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 dollar (\$)	202
Mali	Euro (€)	182
Malta	Euro (€)	132
Marshall Islands	US dollar (\$)	255
Mauritania	Euro (€)	97
Mauritius	US dollar (\$)	106
Mexico	Mexican Pesos	1 313
Moldova	US dollar (\$)	117
Mongolia	US dollar (\$)	69
Montenegro	Euro (€)	172
Morocco	Dirhams	970
Mozambique	US dollar (\$)	111
Myanmar (Burma)	US dollar (\$)	88
Namibia	Rand (R)	835
Nauru	Australian \$	278
Nepal	US dollar (\$)	64
Netherlands	Euro (€)	118
New Zealand	New Zealand \$	190
Nicaragua	US dollar (\$)	288
Niger	Euro (€)	99
Nigeria	US dollar (\$)	157
Niue	New Zealand \$	252
Norway	NOK	1 854
Oman	Rials Omani	69
Pakistan	Pakistani Rupees	6 288
Palau	US dollar (\$)	252
Palestine	US dollar (\$)	147
Panama	US dollar (\$)	105
Papua New Guinea	Kina	285
Paraguay	US dollar (\$)	63
Peru	US dollar (\$)	133
Philippines	US dollar (\$)	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 dollar (\$)	106
Samoa	Tala	344
Sao Tome	Euro (€)	160
Saudi Arabia	Saudi Riyal	512
Senegal	Euro (€)	94
Serbia	Euro (€)	76

COUNTRY	CURRENCY	AMOUNT
Seychelles	Euro (€)	275
Sierra Leone	US dollar (\$)	90
Singapore	Singapore \$	230
Slovakia	Euro (€)	96
Slovenia	Euro (€)	96
Solomon Islands	Sol Islands \$	912
Spain	Euro (€)	114
Sri Lanka	US dollar (\$)	107
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	Rand (R)	818
Sweden	Swedish Krona	1 291
Switzerland	Swiss Franc [CHF]	208
Syria	US dollar (\$)	112
Taiwan	New Taiwan \$	3 355
Tajikistan	US dollar (\$)	108
Tanzania	US dollar (\$)	123
Thailand	Thai Baht	4 675
Togo	Euro (€)	78
Tonga	Pa'anga	231
Trinidad & Tobago	US dollar (\$)	213
Tunisia	Tunisian Dinar	163
Turkey	Euro (€)	105
Turkmenistan	US dollar (\$)	125
Tuvalu	Australian \$	339
Uganda	US dollar (\$)	87
Ukraine	Euro (€)	125
United Arab Emirates	Dirhams	657
United Kingdom	British Pound (£)	124
Uruguay	US dollar (\$)	135
USA	US dollar (\$)	154
Uzbekistan	Euro (€)	117
Vanuatu	US dollar (\$)	173
Venezuela	US dollar (\$)	233
Vietnam	US dollar (\$)	88
Yemen	US dollar (\$)	94
Zambia	US dollar (\$)	119
Zimbabwe	US dollar (\$)	120
Other countries not listed	US dollar (\$)	215