

## Appendix D

(Publié aussi en français sous le titre *Appendice D – Indemnité quotidienne de repas à l'étranger en vigueur le 1<sup>er</sup> janvier 2006*)

### Daily Meal Rates at Locations Abroad

- Private non-commercial accommodation
- Meals
- Incidental expenses

**Effective Date: January 1, 2006**

**\* Reasonable and justifiable expenses. Receipts required.**

Private non-commercial accommodation allowance: \$50 CAN
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<p>The incidental expense allowance shall be paid to CRA travellers at the following rates for commercial, private non-commercial, government, and institutional accommodation:</p>
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| <ul style="list-style-type: none"><li>(i) 32% of the meal total when the three meal allowances are listed in the table below:</li><li>(ii) 40% of the meal total when only lunch and dinner meal allowances are listed in the table below:</li><li>(iii) 40% of actual and reasonable expenses for meals as per Section 4.4.4.</li></ul> |
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**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Afghanistan – Currency: dollar (US)</b>						
Kabul	*	14.00	20.00	34.00	13.60	47.60
Other	*	11.20	16.00	27.20	10.88	38.08
<b>Albania – Currency: dollar (US)</b>						
Tiranë	*	14.00	16.00	30.00	12.00	42.00
Other	*	11.20	12.80	24.00	9.60	33.60
<b>Algeria – Currency: dollar (CDN)</b>						
Algiers	27.00	32.00	37.00	96.00	30.72	126.72
Other	21.60	25.60	29.60	76.80	24.58	101.38
<b>Andorra – Currency: euro. NOTE: One rate for country</b>						
Andorra la Vella	*	*	*	*	40.00%	*
<b>Angola – Currency: dollar (CDN)</b>						
Luanda	*	50.00	65.00	115.00	46.00	161.00
Other	*	40.00	52.00	92.00	36.80	128.80
<b>Anguilla – Currency: dollar (US). NOTE: One rate for country</b>						
The Valley	12.00	25.00	45.00	82.00	26.24	108.24
<b>Antigua and Barbuda – Currency: dollar (US). NOTE: One rate for country</b>						
St. John's	13.00	25.00	42.00	80.00	25.60	105.60
<b>Argentina – Currency: peso</b>						
Buenos Aires	*	27.00	43.00	70.00	28.00	98.00
Other	*	21.60	34.40	56.00	22.40	78.40
<b>Armenia – Currency: dollar (US). NOTE: One rate for country</b>						
Yerevan	6.00	7.00	16.00	29.00	9.28	38.28

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Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Aruba (Kingdom of the Netherlands)- Currency: dollar (US). NOTE: One rate for country</b>						
Oranjestad	6.00	15.00	25.00	46.00	14.72	60.72
<b>Australia – Currency: dollar (A)</b>						
Adelaide	26.00	28.00	42.00	96.00	30.72	126.72
Brisbane	21.00	37.00	49.00	107.00	34.24	141.24
Canberra	25.00	29.00	41.00	95.00	30.40	125.40
Hobart	17.00	33.00	41.00	91.00	29.12	120.12
Melbourne	23.00	31.00	48.00	102.00	32.64	134.64
Perth	24.00	35.00	51.00	110.00	35.20	145.20
Sydney	15.00	34.00	62.00	111.00	35.52	146.52
Other	20.00	23.20	32.80	76.00	24.32	100.32
<b>Austria – Currency: euro</b>						
Graz	*	21.00	28.00	49.00	19.60	68.60
Saltzburg	*	22.00	33.00	55.00	22.00	77.00
Vienna	9.00	18.00	24.00	51.00	16.32	67.32
Other	7.20	14.40	19.20	40.80	13.06	53.86
<b>Azerbaijan – Currency: dollar (US). NOTE: One rate for country</b>						
Baku	14.00	15.00	21.00	50.00	16.00	66.00
<b>Bahamas – Currency: dollar (US). NOTE: One rate for country</b>						
Nassau	10.00	24.00	40.00	74.00	23.68	97.68
<b>Bahrain – Currency: dinar (B). NOTE: One rate for country</b>						
Manama	8.00	11.00	13.00	32.00	10.24	42.24
<b>Bangladesh – Currency: taka</b>						
Dhaka	600.00	650.00	800.00	2050.00	656.00	2706.00
Other	480.00	520.00	640.00	1640.00	524.80	2164.80

## Travel Policy

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Barbados – Currency: dollar (BDS). NOTE: One rate for country</b>						
Bridgetown	21.00	47.00	60.00	128.00	40.96	168.96
<b>Belarus – Currency: dollar (US). NOTE: One rate for country</b>						
Minsk	2.00	6.50	13.00	21.50	6.88	28.38
<b>Belgium – Currency: euro</b>						
Brussels	*	20.00	29.00	49.00	19.60	68.60
Other	*	16.00	23.20	39.20	15.68	54.88
<b>Belize – Currency: dollar (BZ)</b>						
Belize City	30.00	90.00	130.00	250.00	80.00	330.00
Other	24.00	72.00	104.00	200.00	64.00	264.00
<b>Benin – Currency: franc (CFA)</b>						
Cotonou	7000	8000	12000	27000	8640	35640
Other	5600	6400	9600	21600	6912	28512
<b>Bermuda – Currency: dollar (US). NOTE: One rate for country</b>						
Hamilton	18.00	24.00	37.00	79.00	25.28	104.28
<b>Bhutan – Currency: ngultrum. NOTE: One rate for country</b>						
Thimphu	160.00	260.00	330.00	750.00	240.00	990.00
<b>Bolivia – Currency: dollar (US)</b>						
La Paz	7.50	10.00	11.50	29.00	9.28	38.28
Other	6.00	8.00	9.20	23.20	7.42	30.62
<b>Bonaire (Kingdom of the Netherlands) – Currency; Netherlands Antilles guilder</b>						
Kralendijk	*	*	*	*	40.00%	*

## Travel Policy

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Bosnia-Herzegovina – Currency: euro</b>						
Sarajevo	*	16.00	26.00	42.00	16.80	58.80
Other	*	12.80	20.80	33.60	13.44	47.04
<b>Botswana – Currency: pula</b>						
Gaborone	57.00	80.00	100.00	237.00	75.84	312.84
Other	45.60	64.00	80.00	189.60	60.67	250.27
<b>Brazil – Currency: dollar (US)</b>						
Brasilia	10.00	19.00	21.00	50.00	16.00	66.00
Rio de Janeiro	10.00	21.00	29.00	60.00	19.20	79.20
Sao Paulo	13.00	18.00	28.00	59.00	18.88	77.88
Other	8.00	15.20	16.80	40.00	12.80	52.80
<b>Brunei – Currency: dollar (B). NOTE: One rate for country</b>						
Bandar Seri Begawan	15.00	27.00	42.00	84.00	26.88	110.88
<b>Bulgaria – Currency: dollar (US)</b>						
Sofia	*	19.00	27.00	46.00	18.40	64.40
Other	*	15.20	21.60	36.80	14.72	51.52
<b>Burkina Faso – Currency: franc (CFA)</b>						
Ouagadougou	6800	9300	10500	26600	8512	35112
Other	5440.00	7440.00	8400.00	21280.00	6809.60	28089.60
<b>Burundi – Currency: franc (BU)</b>						
Bujumbura	7600.00	15300.00	18300.00	41200.00	13184.00	54384.00
Other	6080.00	12240.00	14640.00	32960.00	10547.20	43507.20
<b>Cambodia – Currency: dollar (US)</b>						
Phnom Phen	9.50	14.00	21.00	44.50	14.24	58.74
Other	7.60	11.20	16.80	35.60	11.39	46.99

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Cameroon – Currency: franc (CFA)</b>						
Douala	5900.00	10500.00	15800.00	32200.00	10304.00	42504.00
Yaoundé	6850.00	10050.00	11800.00	28700.00	9184.00	37884.00
Other	5480.00	8040.00	9440.00	22960.00	7347.20	30307.20
<b>Cape Verde – Currency: escudo</b>						
Praia	*	1100	1500	2600	1040	3640
Other	*	880	1200	2080	832	2912
<b>Cayman Islands – Currency: dollar (CI). NOTE: One rate for country</b>						
George Town	12.00	21.00	35.00	68.00	21.76	89.76
<b>Central African Republic – Currency: franc (CFA)</b>						
Bangui	5000.00	5500.00	9150.00	19650.00	6288.00	25938.00
Other	4000.00	4400.00	7320.00	15720.00	5030.40	20750.40
<b>Chad – Currency: franc (CFA). NOTE: One rate for country</b>						
N'Djamena	4000	9000	11000	24000	7680	31680
<b>Chile – Currency: peso (C)</b>						
Santiago	7000.00	12600.00	16200.00	35800.00	11456.00	47256.00
Other	5600.00	10080.00	12960.00	28640.00	9164.80	37804.80
<b>China – Currency: renminbi</b>						
Beijing	*	120.00	190.00	310.00	124.00	434.00
Guangzhou (Canton)	90.00	150.00	250.00	490.00	156.80	646.80
Lhasa	*	96.00	152.00	248.00	99.20	347.20
Shanghai	165.00	190.00	225.00	580.00	185.60	765.60
Other	*	96.00	152.00	248.00	99.20	347.20

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Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Christmas Island – Currency: dollar (A). NOTE: One rate for country</b>						
Flying Fish Cove	*	*	*	*	40.00%	*
<b>Colombia – Currency: dollar (US)</b>						
Bogota	10.00	14.00	19.00	43.00	13.76	56.76
Cali	8.00	18.00	24.00	50.00	16.00	66.00
Cartagena	8.00	16.00	19.00	43.00	13.76	56.76
Medellin	8.00	18.00	20.00	46.00	14.72	60.72
Other	8.00	11.20	15.20	34.40	11.01	45.41
<b>Comoros – Currency: comoros franc. NOTE: One rate for country</b>						
Moroni	*	*	*	*	40.00%	*
<b>Congo – Currency: franc (CFA)</b>						
Brazzaville	9900.00	10100.00	14400.00	34400.00	11008.00	45408.00
Other	7920.00	8080.00	11520.00	27520.00	8806.40	36326.40
<b>Congo, Dem. Republic of – Currency: dollar (US)</b>						
Kinshasa	16.00	36.00	45.00	97.00	31.04	128.04
Other	12.80	28.80	36.00	77.60	24.83	102.43
<b>Cook Islands – Currency: dollar (NZ). NOTE: One rate for country</b>						
Avarua	*	*	*	*	40.00%	*
<b>Costa Rica – Currency: colon</b>						
San José	2400.00	6500.00	10300.00	19200.00	6144.00	25344.00
Other	1920.00	5200.00	8240.00	15360.00	4915.20	20275.20
<b>Côte d'Ivoire – Currency: franc (CFA)</b>						
Abidjan	6000	12000	18000	36000	11520	47520
Other	4800	9600	14400	28800	9216	38016

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Croatia – Currency: euro</b>						
Zagreb	*	22.00	27.00	49.00	19.60	68.60
Other	*	17.60	21.60	39.20	15.68	54.88
<b>Cuba – Currency: Cuban convertible peso. NOTE: One rate for country</b>						
Havana	13.00	18.00	22.00	53.00	16.96	69.96
<b>Curaçao (Kingdom of the Netherlands) - Currency: Netherlands Antilles guilder</b>						
Willemstad	*	24.00	34.00	58.00	23.20	81.20
<b>Cyprus – Currency: pound (C). NOTE: One rate for country</b>						
Nicosia	*	11.00	14.00	25.00	10.00	35.00
<b>Czech Republic – Currency: koruna</b>						
Prague	*	445.00	555.00	1000.00	400.00	1400.00
Other	*	356.00	444.00	800.00	320.00	1120.00
<b>Denmark – Currency: krone</b>						
Copenhagen	*	200.00	310.00	510.00	204.00	714.00
Other	*	160.00	248.00	408.00	163.20	571.20
<b>Djibouti – Currency: franc (DF). NOTE: One rate for country</b>						
Djibouti	*	4000	4800	8800	3520	12320
<b>Dominica – Currency: dollar (EC). NOTE: One rate for country</b>						
Roseau	19.00	56.00	58.00	133.00	42.56	175.56
<b>Dominican Republic – Currency: pesos (RD). NOTE: One rate for country</b>						
Santo Domingo	390.00	730.00	990.00	2110.00	675.20	2785.20
<b>East Timor – Currency: dollar (US). NOTE: One rate for country</b>						
Dili	9.00	19.00	26.00	54.00	17.28	71.28



## Travel Policy

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Ecuador – Currency: dollar (US)</b>						
Guayaquil	12.00	15.00	27.00	54.00	17.28	71.28
Quito	16.00	20.00	25.00	61.00	19.52	80.52
Other	12.80	16.00	20.00	48.80	15.62	64.42
<b>Egypt – Currency: pound (E)</b>						
Cairo	55.00	71.00	107.00	233.00	74.56	307.56
Other	44.00	56.80	85.60	186.40	59.65	246.05
<b>El Salvador – Currency: dollar (US). NOTE: One rate for country</b>						
San Salvador	11.00	15.00	22.00	48.00	15.36	63.36
<b>Equatorial Guinea – Currency: franc (CFA). NOTE: One rate for country</b>						
Malabo	*	*	*	*	40.00%	*
<b>Eritrea – Currency: nakfa</b>						
Asmara	122.00	169.00	219.00	510.00	163.20	673.20
Other	97.60	135.20	175.20	408.00	130.56	538.56
<b>Estonia – Currency: kroon</b>						
Tallinn	165.00	245.00	325.00	735.00	235.20	970.20
Other	132.00	196.00	260.00	588.00	188.16	776.16
<b>Ethiopia – Currency: birr</b>						
Addis Ababa	*	100.00	165.00	265.00	106.00	371.00
Other	*	80.00	132.00	212.00	84.80	296.80
<b>Faeroe Islands – Currency: krone (D). NOTE: One rate for country</b>						
Tórshavn	*	*	*	*	40.00%	*

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Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Falkland Islands – Currency: pound. NOTE: One rate for country</b>						
Stanley	*	*	*	*	40.00%	*
<b>Fiji – Currency: dollar (Fiji). NOTE: One rate for country</b>						
Suva	14.00	21.00	36.00	71.00	22.72	93.72
<b>Finland – Currency: euro</b>						
Helsinki	*	24.00	46.00	70.00	28.00	98.00
Other	*	19.20	36.80	56.00	22.40	78.40
<b>France – Currency: euro</b>						
Nantes	4.50	14.00	19.00	37.50	12.00	49.50
Paris	12.00	23.00	31.00	66.00	21.12	87.12
Other	9.60	18.40	24.80	52.80	16.90	69.70
<b>French Guiana – Currency: euro. NOTE: One rate for country</b>						
Cayenne	*	*	*	*	40.00%	*
<b>Gabon – Currency: franc (CFA)</b>						
Libreville	7000	14000	18000	39000	12480	51480
Other	5600	11200	14400	31200	9984	41184
<b>Gambia – Currency: dalasis. NOTE: One rate for country</b>						
Banjul	*	200.00	240.00	440.00	176.00	616.00
<b>Georgia – Currency: dollar (US)</b>						
Tbilisi	6.00	10.00	20.00	36.00	11.52	47.52
Other	4.80	8.00	16.00	28.80	9.22	38.02
<b>Germany – Currency: euro</b>						
Berlin	15.00	18.00	31.00	64.00	20.48	84.48
Düsseldorf	16.00	23.00	31.00	70.00	22.40	92.40

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
Frankfurt	15.00	19.00	29.00	63.00	20.16	83.16
Hamburg	15.00	17.00	24.00	56.00	17.92	73.92
Munich	15.00	21.00	28.00	64.00	20.48	84.48
Other	12.00	14.40	24.80	51.20	16.38	67.58
<b>Ghana – Currency: cedi</b>						
Accra	*	240000	280000	520000	208000	728000
Other	*	192000	224000	416000	166400	582400
<b>Gibraltar – Currency: pound. NOTE: One rate for country</b>						
Gibraltar	*	*	*	*	40.00%	*
<b>Greece – Currency: euro</b>						
Athens	19.00	20.00	28.00	67.00	21.44	88.44
Other	15.20	16.00	22.40	53.60	17.15	70.75
<b>Greenland – Currency: dollar (US)</b>						
Nuuk	*	30.00	54.00	84.00	33.60	117.60
Thule	*	14.00	21.00	35.00	14.00	49.00
Other	*	24.00	43.20	67.20	26.88	94.08
<b>Grenada – Currency: dollar (EC). NOTE: One rate for country</b>						
Saint George's	30.00	42.00	75.00	147.00	47.04	194.04
<b>Guadeloupe – Currency: euro. NOTE: One rate for country</b>						
Basse-Terre	*	*	*	*	40.00%	*
<b>Guam – Currency: dollar (US). NOTE: One rate for country</b>						
Agaña	*	*	*	*	40.00%	*
<b>Guatemala – Currency: quetzal</b>						
Guatemala City	65.00	100.00	160.00	325.00	104.00	429.00

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
Other	52.00	80.00	128.00	260.00	83.20	343.20
<b>Guinea – Currency: franc (G)</b>						
Conakry	36000	68000	72000	176000	56320	232320
Other	28800	54400	57600	140800	45056	185856
<b>Guinea-Bissau – Currency: dollar (CDN). NOTE: One rate for country</b>						
Bissau	5.00	12.00	18.00	35.00	11.20	46.20
<b>Guyana – Currency: dollar (G). NOTE: One rate for country</b>						
Georgetown	1300.00	2200.00	3200.00	6700.00	2144.00	8844.00
<b>Haiti – Currency: dollar (US)</b>						
Port-au-Prince	10.00	25.00	33.00	68.00	21.76	89.76
Other	8.00	20.00	26.40	54.40	17.41	71.81
<b>Honduras – Currency: lempira</b>						
San Pedro Sula	95.00	240.00	350.00	685.00	219.20	904.20
Tegucigalpa	135.00	250.00	335.00	720.00	230.40	950.40
Other	108.00	200.00	268.00	576.00	184.32	760.32
<b>Hong Kong – Currency: dollar (HK). NOTE: One rate for country</b>						
Hong Kong	170.00	190.00	275.00	635.00	203.20	838.20
<b>Hungary – Currency: dollar (CDN)</b>						
Budapest	*	18.00	31.00	49.00	19.60	68.60
Other	*	14.40	24.80	39.20	15.68	54.88
<b>Iceland – Currency: krona (I)</b>						
Keflavik	*	1300	2700	4000	1600	5600
Reykjavik	1400	1900	3200	6500	2080	8580
Other	1120	1520	2560	5200	1664	6864

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>India – Currency: rupee (IN)</b>						
Chandigarh	200.00	300.00	400.00	900.00	288.00	1188.00
Kolkata (Calcutta)	500.00	700.00	940.00	2140.00	684.80	2824.80
Mumbai (Bombay)	*	850.00	1000.00	1850.00	740.00	2590.00
New Delhi	450.00	800.00	900.00	2150.00	688.00	2838.00
Other	360.00	640.00	720.00	1720.00	550.40	2270.40
<b>Indonesia – Currency: dollar (US)</b>						
Denpasar (Bali)	11.00	11.00	14.00	36.00	11.52	47.52
Jakarta	*	14.00	18.00	32.00	12.80	44.80
Other	*	11.20	14.40	25.60	10.24	35.84
<b>Iran – Currency: rial</b>						
Tehran	*	51000	104000	155000	62000	217000
Other	*	40800	83200	124000	49600	173600
<b>Iraq – Currency: dinar (I). NOTE: One rate for country</b>						
Baghdad	*	*	*	*	40.00%	*
<b>Ireland – Currency: euro</b>						
Dublin	18.00	26.00	36.00	80.00	25.60	105.60
Other	14.40	20.80	28.80	64.00	20.48	84.48
<b>Israel – Currency: dollar (US). NOTE: One rate for country</b>						
Tel Aviv	9.00	22.00	31.00	62.00	19.84	81.84
<b>Italy – Currency: euro</b>						
Milan	26.00	17.00	25.00	68.00	21.76	89.76
Naples	*	18.00	28.00	46.00	18.40	64.40
Rome	*	15.00	30.00	45.00	18.00	63.00
Venice	*	25.00	34.00	59.00	23.60	82.60

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Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
Other	*	12.00	24.00	36.00	14.40	50.40
<b>Jamaica – Currency: dollar (CDN). NOTE: One rate for country</b>						
Kingston	14.00	13.00	30.00	57.00	18.24	75.24
<b>Japan – Currency: yen</b>						
Nagoya	2000.00	3700.00	7900.00	13600.00	4352.00	17952.00
Osaka	2400.00	3600.00	7100.00	13100.00	4192.00	17292.00
Tokyo	2500.00	3000.00	7500.00	13000.00	4160.00	17160.00
Other	2000.00	2400.00	6000.00	10400.00	3328.00	13728.00
<b>Jordan – Currency: dinar (J)</b>						
Amman	*	14.00	20.00	34.00	13.60	47.60
Other	*	11.20	16.00	27.20	10.88	38.08
<b>Kazakhstan – Currency: dollar (US)</b>						
Almaty	30.00	35.00	55.00	120.00	38.40	158.40
Other	24.00	28.00	44.00	96.00	30.72	126.72
<b>Kenya – Currency: shilling (K)</b>						
Nairobi	860.00	1400.00	1900.00	4160.00	1331.20	5491.20
Other	688.00	1120.00	1520.00	3328.00	1064.96	4392.96
<b>Kiribati – Currency: dollar (A). NOTE: One rate for country</b>						
Tarawa	*	*	*	*	40.00%	*
<b>Korea (Republic of) – Currency: won (South Korea)</b>						
Seoul	22000	35000	49000	106000	33920	139920
Other	17600	28000	39200	84800	27136	111936
<b>Korea (Dem. People's Republic of) – Currency: won (North Korea). NOTE: One rate for country</b>						
Pyongyang	*	*	*	*	40.00%	*

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Kosovo – (See Serbia and Montenegro)</b>						
<b>Kuwait – Currency: dinar (K). NOTE: One rate for country</b>						
Kuwait City	*	5.00	8.00	13.00	5.20	18.20
<b>Kyrgyzstan – Currency: dollar (US). NOTE: One rate for country</b>						
Bishkek	6.00	12.00	14.00	32.00	10.24	42.24
<b>Laos – Currency: dollar (US)</b>						
Vientiane	3.50	14.00	17.00	34.50	11.04	45.54
Other	2.80	11.20	13.60	27.60	8.83	36.43
<b>Latvia – Currency: lats</b>						
Riga	6.00	9.00	14.00	29.00	9.28	38.28
Other	4.80	7.20	11.20	23.20	7.42	30.62
<b>Lebanon – Currency: dollar (US)</b>						
Beirut	*	19.00	31.00	50.00	20.00	70.00
Other	*	15.20	24.80	40.00	16.00	56.00
<b>Lesotho – Currency: moloti</b>						
Maseru	67.00	76.00	79.00	222.00	71.04	293.04
Other	53.60	60.80	63.20	177.60	56.83	234.43
<b>Liberia – Currency: dollar (US). NOTE: One rate for country</b>						
Monrovia	*	23.00	28.00	51.00	20.40	71.40
<b>Libya – Currency: dinar (L)</b>						
Tripoli	*	13.00	27.00	40.00	16.00	56.00
Other	*	10.40	21.60	32.00	12.80	44.80

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Liechtenstein – Currency: franc (SW). NOTE: One rate for country</b>						
Vaduz	*	*	*	*	40.00%	*
<b>Lithuania – Currency: litas</b>						
Vilnius	31.50	37.00	52.50	121.00	38.72	159.72
Other	25.20	29.60	42.00	96.80	30.98	127.78
<b>Luxembourg – Currency: euro. NOTE: One rate for country</b>						
Luxembourg	9.92	14.87	27.27	52.06	16.66	68.72
<b>Macau - Currency: pataca. NOTE: One rate for country</b>						
Macau	*	*	*	*	40.00%	*
<b>Macedonia - Currency: dollar (US)</b>						
Skopje	5.00	10.00	16.00	31.00	9.92	40.92
Other	4.00	8.00	12.80	24.80	7.94	32.74
<b>Madagascar – Currency: dollar (CDN). NOTE: One rate for country</b>						
Antananarivo	6.00	9.00	15.00	30.00	9.60	39.60
<b>Malawi - Currency: dollar (CDN)</b>						
Blantyre	15.00	11.00	12.00	38.00	12.16	50.16
Lilongwe	*	16.00	18.00	34.00	13.60	47.60
Other	*	12.80	14.40	27.20	10.88	38.08
<b>Malaysia – Currency: ringgit</b>						
Kuala Lumpur	40.00	45.00	67.00	152.00	48.64	200.64
Other	32.00	36.00	53.60	121.60	38.91	160.51
<b>Maldives – Currency: rufiyaa. NOTE: One rate for country</b>						
Male	*	*	*	*	40.00%	*



## Travel Policy

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Mali – Currency: franc (CFA)</b>						
Bamako	5600.00	13200.00	15400.00	34200.00	10944.00	45144.00
Other	4480.00	10560.00	12320.00	27360.00	8755.20	36115.20
<b>Malta – Currency: pound (M). NOTE: One rate for country</b>						
Valetta	7.00	5.00	8.00	20.00	6.40	26.40
<b>Marshall Islands – Currency: dollar (US). NOTE: One rate for country</b>						
Majura	5.00	9.00	16.00	30.00	9.60	39.60
<b>Martinique – Currency: euro. NOTE: One rate for country</b>						
Fort-de-France	*	*	*	*	40.00%	*
<b>Mauritania – Currency: ouguiya</b>						
Nouakchott	2500.00	2600.00	3600.00	8700.00	2784.00	11484.00
Other	2000.00	2080.00	2880.00	6960.00	2227.20	9187.20
<b>Mauritius – Currency: rupee (M). NOTE: One rate for country</b>						
Port Louis	200	300	500	1000	320	1320
<b>Mexico – Currency: dollar (CDN). NOTE: One rate for country</b>						
Mexico City	10.00	22.00	35.00	67.00	21.44	88.44
<b>Micronesia – Currency: dollar (US). NOTE: One rate for country</b>						
Palikir	5.00	9.00	16.00	30.00	9.60	39.60
<b>Moldova – Currency: dollar (US). NOTE: One rate for country</b>						
Chisinau	*	10.00	14.00	24.00	9.60	33.60
<b>Monaco – Currency: euro. NOTE: One rate for country</b>						
Monte Carlo	17.00	24.00	40.00	81.00	25.92	106.92

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Mongolia – Currency: dollar (US)</b>						
Ulaanbaatar	*	6.00	9.00	15.00	6.00	21.00
Other	*	4.80	7.20	12.00	4.80	16.80
<b>Montserrat – Currency: dollar (EC). NOTE: One rate for country</b>						
Plymouth	24.00	34.00	90.00	148.00	47.36	195.36
<b>Morocco – Currency: dirham</b>						
Casablanca	115.00	200.00	240.00	555.00	177.60	732.60
Rabat	110.00	120.00	210.00	440.00	140.80	580.80
Other	88.00	96.00	168.00	352.00	112.64	464.64
<b>Mozambique – Currency: dollar (US)</b>						
Maputo	*	10.00	14.00	24.00	9.60	33.60
Other	*	8.00	11.20	19.20	7.68	26.88
<b>Myanmar (Burma) – Currency: dollar (US)</b>						
Rangoon	15.00	26.00	33.00	74.00	23.68	97.68
Other	12.00	20.80	26.40	59.20	18.94	78.14
<b>Namibia – Currency: dollar (Namibia). NOTE: One rate for country</b>						
Windhoek	*	90.00	117.00	207.00	82.80	289.80
<b>Nauru – Currency: dollar (A). NOTE: One rate for country</b>						
Yaren	*	*	*	*	40.00%	*
<b>Nepal – Currency: rupee (NP)</b>						
Kathmandu	500.00	840.00	1025.00	2365.00	756.80	3121.80
Other	400.00	672.00	820.00	1892.00	605.44	2497.44
<b>Netherlands – Currency: euro</b>						
Amsterdam	*	35.00	40.00	75.00	30.00	105.00

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
The Hague	*	28.00	39.00	67.00	26.80	93.80
Other	*	28.00	32.00	60.00	24.00	84.00
<b>New Caledonia – Currency: franc (CFP). NOTE: One rate for country</b>						
Noumea	*	2600	3400	6000	2400	8400
<b>New Zealand – Currency: dollar (NZ)</b>						
Auckland	25.00	45.00	58.00	128.00	40.96	168.96
Wellington	25.00	45.00	58.00	128.00	40.96	168.96
Other	20.00	36.00	46.40	102.40	32.77	135.17
<b>Nicaragua – Currency: dollar (US)</b>						
Managua	9.00	12.60	20.40	42.00	13.44	55.44
Other	7.20	10.08	16.32	33.60	10.75	44.35
<b>Niger – Currency: franc (CFA)</b>						
Niamey	7200.00	9400.00	13400.00	30000.00	9600.00	39600.00
Other	5760.00	7520.00	10720.00	24000.00	7680.00	31680.00
<b>Nigeria – Currency: naira</b>						
Abuja	2100.00	2300.00	3600.00	8000.00	2560.00	10560.00
Lagos	1900.00	3400.00	4000.00	9300.00	2976.00	12276.00
Other	1680.00	1840.00	2880.00	6400.00	2048.00	8448.00
<b>Northern Ireland – Currency: pound. NOTE: One rate for country</b>						
Belfast	9.60	11.40	16.00	37.00	11.84	48.84
<b>Norway – Currency: krone</b>						
Jatta / Stavanger	*	225	325	550	220	770
Oslo	*	250	375	625	250	875
Other	*	200	300	500	200	700

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Oman – Currency: sul rial (Oman)</b>						
Muscat	7.00	10.00	13.00	30.00	9.60	39.60
Other	5.60	8.00	10.40	24.00	7.68	31.68
<b>Pakistan – Currency: rupee (PK)</b>						
Islamabad	200.00	490.00	620.00	1310.00	419.20	1729.20
Karachi	*	520.00	680.00	1200.00	480.00	1680.00
Lahore	285.00	615.00	695.00	1595.00	510.40	2105.40
Other	160.00	392.00	496.00	1048.00	335.36	1383.36
<b>Panama – Currency: dollar (US)</b>						
Panama City	8.00	15.00	23.00	46.00	14.72	60.72
Other	6.40	12.00	18.40	36.80	11.78	48.58
<b>Papua-New Guinea – Currency: kina</b>						
Port Moresby	23.00	45.00	61.00	129.00	41.28	170.28
Other	18.40	36.00	48.80	103.20	33.02	136.22
<b>Paraguay – Currency: guarani</b>						
Asuncion	*	55000	70000	125000	50000	175000
Other	*	44000	56000	100000	40000	140000
<b>Peru – Currency: dollar (CDN)</b>						
Lima	13.00	24.00	30.00	67.00	21.44	88.44
Other	10.40	19.20	24.00	53.60	17.15	70.75
<b>Philippines – Currency: peso (P)</b>						
Manila	*	700	1000	1700	680	2380
Other	*	560	800	1360	544	1904
<b>Pitcairn Islands – Currency: dollar (NZ). NOTE: One rate for country</b>						
Adamstown	*	*	*	*	40.00%	*

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Poland – Currency: dollar (US)</b>						
Warsaw	29.00	27.00	34.00	90.00	28.80	118.80
Other	23.20	21.60	27.20	72.00	23.04	95.04
<b>Portugal – Currency: euro</b>						
Lisbon	*	16.00	26.00	42.00	16.80	58.80
Other / Azores	*	12.80	20.80	33.60	13.44	47.04
<b>Puerto Rico – Currency: dollar (US). NOTE: One rate for country</b>						
San Juan	14.00	36.00	43.00	93.00	29.76	122.76
<b>Qatar – Currency: riyal (Q). NOTE: One rate for country</b>						
Doha	66.00	85.00	118.00	269.00	86.08	355.08
<b>Réunion – Currency: euro. NOTE: One rate for country</b>						
Saint-Denis	*	*	*	*	40.00%	*
<b>Romania – Currency: dollar (US)</b>						
Bucharest	16.00	14.00	20.00	50.00	16.00	66.00
Other	12.80	11.20	16.00	40.00	12.80	52.80
<b>Russia – Currency: dollar (US)</b>						
Moscow	14.00	31.00	43.00	88.00	28.16	116.16
St. Petersburg	23.00	33.00	44.00	100.00	32.00	132.00
Other	11.20	24.80	34.40	70.40	22.53	92.93
<b>Rwanda – Currency: franc (R)</b>						
Kigali	*	10000	13000	23000	9200	32200
Other	*	8000	10400	18400	7360	25760

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Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Samoa – Currency: tala. NOTE: One rate for country</b>						
Apia	22.00	40.00	60.00	122.00	39.04	161.04
<b>San Marino – Currency: euro. NOTE: One rate for country</b>						
San Marino	*	*	*	*	40.00%	*
<b>Sao Tomé and Príncipe – Currency: dollar (US). NOTE: One rate for country</b>						
Sao Tomé	8.00	18.00	20.00	46.00	14.72	60.72
<b>Saudi Arabia – Currency; riyal (S)</b>						
Jeddah	72.00	88.00	135.00	295.00	94.40	389.40
Riyadh	68.00	130.00	160.00	358.00	114.56	472.56
Other	54.40	104.00	128.00	286.40	91.65	378.05
<b>Senegal – Currency: franc (CFA)</b>						
Dakar	9000	11000	14000	34000	10880	44880
Other	7200	8800	11200	27200	8704	35904
<b>Serbia and Montenegro – Currency: euro</b>						
Belgrade	*	13.50	19.00	32.50	13.00	45.50
Kosovo (Includes Pristina)	*	12.00	19.00	31.00	12.40	43.40
Podgorica	6.00	10.00	16.00	32.00	10.24	42.24
Other	*	10.80	15.20	26.00	10.40	36.40
<b>Seychelles – Currency: rupee (SEY). NOTE: One rate for country</b>						
Victoria	50.00	100.00	160.00	310.00	99.20	409.20
<b>Sierra Leone – Currency: leone</b>						
Freetown	34000	53000	67000	154000	49280	203280
Other	27200	42400	53600	123200	39424	162624

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Singapore – Currency: dollar (S). NOTE: One rate for country</b>						
Singapore	22.00	27.00	48.00	97.00	31.04	128.04
<b>Slovakia – Currency: koruna</b>						
Bratislava	490.00	530.00	760.00	1780.00	569.60	2349.60
Other	392.00	424.00	608.00	1424.00	455.68	1879.68
<b>Slovenia – Currency: dollar (US)</b>						
Ljubljana	*	16.00	23.00	39.00	15.60	54.60
Other	*	12.80	18.40	31.20	12.48	43.68
<b>Solomon Islands – Currency: dollar (SI). NOTE: One rate for country</b>						
Honiara	25	50	75	150	48	198
<b>Somalia – Currency: schilling. NOTE: One rate for country</b>						
Mogadiscio	*	*	*	*	40.00%	*
<b>South Africa – Currency: rand</b>						
Cape Town	95.00	100.00	135.00	330.00	105.60	435.60
Durban	78.00	90.00	108.00	276.00	88.32	364.32
Johannesburg	75.00	88.00	120.00	283.00	90.56	373.56
Pretoria	50.00	68.00	100.00	218.00	69.76	287.76
Other	40.00	54.40	80.00	174.40	55.81	230.21
<b>Spain – Currency: euro</b>						
Barcelona	16.00	22.00	26.00	64.00	20.48	84.48
Madrid	16.00	22.00	30.00	68.00	21.76	89.76
Other	12.80	17.60	24.00	54.40	17.41	71.81
<b>Sri Lanka – Currency: rupee (SL)</b>						
Colombo	900.00	990.00	1540.00	3430.00	1097.60	4527.60
Other	720.00	792.00	1232.00	2744.00	878.08	3622.08

## Travel Policy

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>St. Helena – Currency: pound. NOTE: One rate for country</b>						
Jamestown	*	*	*	*	40.00%	*
<b>St. Kitts &amp; Nevis – Currency: dollar (US). NOTE: One rate for country</b>						
Basseterre	14.00	21.00	53.00	88.00	28.16	116.16
<b>St. Lucia – Currency: dollar (EC). NOTE: One rate for country</b>						
Castries	23.00	50.00	90.00	163.00	52.16	215.16
<b>St. Pierre et Miquelon Islands – Currency: euro. NOTE: One rate for country</b>						
Saint-Pierre	*	*	*	*	40.00%	*
<b>St. Vincent – Currency: dollar (EC). NOTE: One rate for country</b>						
Kingstown	24.00	33.00	90.00	147.00	47.04	194.04
<b>Sudan – Currency: dollar (CDN)</b>						
Khartoum	22.00	33.00	47.00	102.00	32.64	134.64
Other	17.60	26.40	37.60	81.60	26.11	107.71
<b>Suriname – Currency: dollar (CDN). NOTE: One rate for country</b>						
Paramaribo	*	18.00	27.00	45.00	18.00	63.00
<b>Swaziland – Currency: rand. NOTE: One rate for country</b>						
Mbabane	30.00	100.00	125.00	255.00	81.60	336.60
<b>Sweden – Currency: krona</b>						
Stockholm	175.00	155.00	300.00	630.00	201.60	831.60
Other	140.00	124.00	240.00	504.00	161.28	665.28
<b>Switzerland – Currency: franc (SW)</b>						
Bern	21.00	25.00	44.00	90.00	28.80	118.80



**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
Davos	*	32.00	50.00	82.00	32.80	114.80
Geneva	32.00	36.00	56.00	124.00	39.68	163.68
Zurich	25.00	38.00	56.00	119.00	38.08	157.08
Other	16.80	20.00	35.20	72.00	23.04	95.04
<b>Syria – Currency: pound (£)</b>						
Damascus	680.00	700.00	900.00	2280.00	729.60	3009.60
Other	544.00	560.00	720.00	1824.00	583.68	2407.68
<b>Taiwan – Currency: dollar (New T). NOTE: One rate for country</b>						
Taipei	*	585.00	1031.00	1616.00	646.40	2262.40
<b>Tajikistan – Currency: dollar (US). NOTE: One rate for country</b>						
Dushanbe	3.00	5.00	8.00	16.00	5.12	21.12
<b>Tanzania – Currency: dollar (CDN)</b>						
Dar-es-Salaam	12.00	16.00	20.00	48.00	15.36	63.36
Other	9.60	12.80	16.00	38.40	12.29	50.69
<b>Thailand – Currency: dollar (US)</b>						
Bangkok	14.00	16.00	23.00	53.00	16.96	69.96
Phuket (and Krabi)	11.20	12.80	18.40	42.40	13.57	55.97
Other	11.20	12.80	18.40	42.40	13.57	55.97
<b>Togo – Currency: franc (CFA)</b>						
Lomé	3900	5500	12600	22000	7040	29040
Other	3120	4400	10080	17600	5632	23232
<b>Tonga – Currency: pa'anga. NOTE: One rate for country</b>						
Nuku'alofa	*	*	*	*	40.00%	*

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Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Trinidad and Tobago – Currency: dollar (TT)</b>						
Port of Spain	54.00	80.00	130.00	264.00	84.48	348.48
Tobago	65.00	80.00	130.00	275.00	88.00	363.00
<b>Tunisia – Currency: dinar (T)</b>						
Tunis	14.00	21.00	30.00	65.00	20.80	85.80
Other	11.20	16.80	24.00	52.00	16.64	68.64
<b>Turkey – Currency: dollar (US)</b>						
Ankara	9.00	21.00	29.00	59.00	18.88	77.88
Other	7.20	16.80	23.20	47.20	15.10	62.30
<b>Turkmenistan – Currency: manat. NOTE: One rate for country</b>						
Ashgabat	59000.00	122500.00	146000.00	327500.00	104800.00	432300.00
<b>Turks and Caicos – Currency: dollar (US). NOTE: One rate for country</b>						
<b>Providenciales:</b>						
Provo	12.00	25.00	33.00	70.00	22.40	92.40
<b>Grand Turk:</b>						
Cockburn Town	8.00	14.00	33.00	55.00	17.60	72.60
<b>Tuvalu – Currency: dollar (A). NOTE: One rate for country</b>						
Funafuti	*	*	*	*	40.00%	*
<b>Uganda – Currency: dollar (US)</b>						
Kampala	7.00	13.00	15.00	35.00	11.20	46.20
Other	5.60	10.40	12.00	28.00	8.96	36.96
<b>Ukraine – Currency: dollar (US)</b>						
Kyiv	8.00	19.00	31.00	58.00	18.56	76.56
Other	6.40	15.20	24.80	46.40	14.85	61.25

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>United Arab Emirates – Currency: dirham</b>						
Abu Dhabi	50.00	93.00	124.00	267.00	85.44	352.44
Dubai	38.00	70.00	92.00	200.00	64.00	264.00
Other	40.00	74.40	99.20	213.60	68.35	281.95
<b>United Kingdom – Currency: pound</b>						
London	16.00	18.00	24.00	58.00	18.56	76.56
Other	12.80	14.40	19.20	46.40	14.85	61.25
<b>Uruguay – Currency: dollar (CDN)</b>						
Montevideo	*	16.00	20.00	36.00	14.40	50.40
Other	*	12.80	16.00	28.80	11.52	40.32
<b>Uzbekistan – Currency: dollar (US). NOTE: One rate for country</b>						
Tashkent	12.00	20.00	33.00	65.00	20.80	85.80
<b>Vanuatu – Currency: vatu</b>						
Port Vila	1655.00	2225.00	2950.00	6830.00	2185.60	9015.60
Other	1324.00	1780.00	2360.00	5464.00	1748.48	7212.48
<b>Venezuela – Currency: dollar (CDN)</b>						
Caracas	19.00	19.00	25.00	63.00	20.16	83.16
Other	15.20	15.20	20.00	50.40	16.13	66.53
<b>Vietnam – Currency: dollar (US)</b>						
Hanoi	5.00	17.00	25.00	47.00	15.04	62.04
Ho Chi Minh City	14.00	14.00	22.00	50.00	16.00	66.00
Other	4.00	13.60	20.00	37.60	12.03	49.63
<b>Virgin Islands – Currency: dollar (US). NOTE: One rate for country</b>						
Road Town	10.00	16.00	28.00	54.00	17.28	71.28

**Travel Policy**

Country City	Meal Rate				Incidental Amount	GRAND TOTAL (taxes included)
	Breakfast	Lunch	Dinner	Total Meals		
<b>Yemen – Currency: dollar (US)</b>						
Aden	6.00	8.00	13.00	27.00	8.64	35.64
Sanaa	13.00	24.00	26.00	63.00	20.16	83.16
Other	10.40	19.20	20.80	50.40	16.13	66.53
<b>Zambia – Currency: dollar (CDN)</b>						
Lusaka	12.00	27.00	35.00	74.00	23.68	97.68
Other	9.60	21.60	28.00	59.20	18.94	78.14
<b>Zimbabwe – Currency: dollar (US)</b>						
Harare	20.00	18.00	32.00	70.00	22.40	92.40
Victoria Falls	*	2.00	3.00	5.00	2.00	7.00
Other	16.00	14.40	25.60	56.00	17.92	73.92