

Overseas Subsistence Daily Rates for Expenses

All overseas subsistence expenses will be reimbursed up to the maximum daily amount permitted by HMRC. These maximum daily amounts vary by country and city, and in the USA, by state. This list will be regularly reviewed to reflect movements in currency exchange and new destinations visited.

Destination Country / State	Local currency	Destination City	Daily Maximum Allowance	GBP equivalent
China	Renminbi	Beijing	605.50	£64.00
		Chongqing	605.50	£64.00
		Guangzhou	605.50	£64.00
		Shanghai	605.50	£64.00
		Other	484.40	£51.00
Hong Kong	H. K. Dollars	Hong Kong	816.50	£71.00
		Other	653.20	£58.00
India	Indian Rupees	Ahmedabad	2,753.00	£28.50
		Bangalore	4,629.50	£48.00
		Chandigarh	5,364.50	£55.50
		Chennai	5,917.00	£61.00
		Delhi	6,100.50	£63.00
		Hyderabad	5,070.50	£52.00
		Jalandhar	3,650.50	£38.00
		Kolkata	5,650.00	£57.00
		Ludhiana	3,198.50	£33.00
		Mumbai	5,108.00	£53.00
		Nashik	2,777.50	£29.00
		Pune	4,016.00	£41.50
		Other	4,880.40	£50.50
Japan	Japanese Yen	Osaka	11,474.00	£68.00
		Tokyo	11,290.50	£66.50
		Other	10,161.45	£60.00
Latvia	Euro	Riga	60.00	£45.00
		Other	48.00	£36.00
Luxembourg	Euro	Luxembourg	123.00	£93.00
		Other	98.40	£74.50
Malaysia	Ringgit	Kuala Lumpur	334.00	£54.50
		Other	267.20	£44.00
Malta	Euro	Valletta	74.50	£56.00
		Other	74.50	£56.00



Netherlands	Euro	Amsterdam	72.00	£54.50
		The Hague	117.50	£89.00
		Other	94.00	£71.00
New Zealand	N.Z. Dollars	Auckland	180.50	£82.00
		Christchurch	147.50	£67.00
		Wellington	191.50	£87.00
		Other	135.38	£61.50
Destination Country / State	Local currency	Destination City	Daily Maximum Allowance	GBP equivalent
Norway	Kroner	Bergen	1,176.00	£94.00
		Stavanger	1,085.00	£87.00
		Other	848.00	£68.00
Poland	Zloty	Warsaw	393.00	£67.00
		Other	393.00	£67.00
Portugal	Euro	Azores	49.50	£37.50
		Lisbon	74.50	£56.50
		Oporto	93.00	£70.00
		Portimao	52.50	£40.00
		Other	59.60	£45.00
Singapore	Singapore Dollars	Singapore	218.00	£107.00
		Other	174.40	£85.50
South Africa	Rand	Cape Town	456.00	£19.50
		Pretoria	403.50	£17.00
		Other	403.50	£17.00
Spain	Euro	Barcelona	101.50	£77.00
		Madrid	114.50	£86.50
		Other	97.33	£73.50
Sri Lanka	S. L. Rupees	Columbo	4,295.00	£20.50
		Other	3,436.00	£16.50
Sweden	Krona	Stockholm	917.50	£75.00
		Other	734.00	£60.00
Switzerland	Franc	Berne	118.00	£81.50
		Geneva	155.50	£107.00
		Other	124.40	£86.00
USA, Maine, New Hampshire, Rhode Island, Vermont	U.S. Dollar	Any	72.00	£50.50
USA, Massachusetts		Boston	97.50	£68.00
		Other	72.00	£50.50
USA, Arkansas, Colorado, Louisiana,		Any	88.00	£62.00



New Mexico, Oklahoma, Texas				
USA, Delaware, Kentucky, Maryland, Virginia, Washington DC, West Virginia		Any	91.50	£64.00
USA, Arizona, Hawaii, Utah		Any	93.00	£65.00
USA, California		San Francisco	97.50	£68.00
		Other	93.00	£65.00
Destination Country / State	Local currency	Destination City	Daily Maximum Allowance	GBP equivalent
USA, Alabama, Alaska, Florida, Georgia, Idaho, Mississippi, Montana, Nevada, North & South Carolina, Tennessee, Wyoming	U.S. Dollar		97.50	£68.00
USA, Oregon		Portland	72.00	£50.50
		Other	97.50	£68.00
USA, Washington State		Seattle	81.00	£57.00
		Other	97.50	£68.00
USA, Connecticut, New Jersey, New York, Pennsylvania		Any	102.50	£72.00
Dakota, Illinois, Indiana, Iowa, Kansas, Minnesota, Missouri, Nebraska, Ohio, Wisconsin		Any	112.50	£79.00