

Annex IV - DAILY SUBSISTENCE ALLOWANCES AND ACCOMMODATION FLAT-RATES

The daily subsistence allowance is deemed to cover all subsistence expenses incurred during one day of travel, including meals, local transport which includes transport to and from the airport or station, insurance and sundries. Applicable rates are provided in the table below:

Country	Hotel Ceiling	Daily Allowance
Belgium	148	102
Bulgaria	135	57
Czech Republic	124	70
Denmark	173	124
Germany	128	97
Estonia	105	80
Ireland	159	108
Greece	112	82
Spain	128	88
France	180	102
Croatia	110	75
Italy	148	98
Cyprus	140	88
Latvia	116	73
Lithuania	117	69
Luxembourg	148	98
Hungary	120	64
Malta	138	88
Netherlands	166	103
Austria	132	102
Poland	116	67
Portugal	101	83

Romania	136	62
Slovenia	117	84
Slovak Republic	100	74
Finland	142	113
Sweden	187	117
United Kingdom	209	125

CALCULATION

Daily subsistence allowances are calculated according to the length of the trip:

- six hours or less: reimbursement of actual expenses (on production of supporting documents)
- more than six hours but not more than twelve hours: half the daily allowance;
- more than twelve hours, but not more than twenty-four hours: full daily allowance;
- for each successive 12-hour period: half the daily allowance.