

SUBSISTENCE ALLOWANCES APPLICABLE FROM 1st May 2005
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N.B. Officers travelling to destinations which are not included in this Appendix should confirm the appropriate subsistence rates with the Personnel Unit of their employing Department/Office prior to departure.

Except in the case of Britain & Nth Ireland, the following rates are those appropriate to an officer eligible for Class A home rates. In respect of other officers, their rates are calculated at 90% of values shown.

Minimum salary for A rate is currently €55,057 for modified PRSI and €57,951 for full PRSI.

COUNTRY (Currency)		Night Rate 24 hours	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
BRITAIN & NTH IRELAND (£ Sterling)					
Officers eligible for Class A home rates:					
	London	123.90	61.95	41.30	20.65
	Northern Ireland	107.20	53.60	35.73	17.87
	Elsewhere	85.85	42.93	28.62	14.31
Officers eligible for Class B home rates:					
	London	111.51	55.76	37.17	18.59
	Northern Ireland	96.32	48.16	32.11	16.05
	Elsewhere	63.15	31.58	21.05	10.53
AUSTRIA (euro) *					
Bregenz, Graz, Innsbruck, Klagenfurt, Linz, Salzburg, Vienna		169.00	84.50	56.33	28.17
BELGIUM (euro)					
Brussels ^		See notes below	105.50	70.33	35.17
Elsewhere	B&B plus	50.00	75.00	50.00	25.00
CANADA (Canadian \$) *					
Montreal - Dec, Jan & Feb		271.00	135.50	90.33	45.17
- Mar, Apr & Nov		278.00	139.00	92.67	46.33
- May to Aug		410.00	205.00	136.67	68.33
- Sept & Oct		317.00	158.50	105.67	52.83
Ottawa		342.00	171.00	114.00	57.00
Toronto from 01/05 - 31/12		335.00	167.50	111.67	55.83
01/01 - 30/04		305.00	152.50	101.67	50.83
CZECH REPUBLIC (Korunas & euro) *					
Prague	B&B (€135) + korunas	1,776.00	2,664.00	1,776.00	888.00
DENMARK (Krone)					
Copenhagen		1,690.00	845.00	563.33	281.67
Elsewhere	Room plus	790.00	790.00	526.67	263.33
FINLAND (euro)*					
Helsinki		218.00	109.00	72.67	36.33
FRANCE (euro) *					
Paris		292.00	146.00	97.33	48.67
Strasbourg		174.00	87.00	58.00	29.00
Elsewhere	B&B plus	66.00	99.00	66.00	33.00
GERMANY (euro)					
Berlin		200.00	100.00	66.67	33.33
Bonn		178.00	89.00	59.33	29.67
Dusseldorf		145.00	72.50	48.33	24.17
Frankfurt		219.00	109.50	73.00	36.50
Hamburg		200.00	100.00	66.67	33.33
Munich		265.00	132.50	88.33	44.17
Stuttgart		193.00	96.50	64.33	32.17
Elsewhere	B&B plus	59.00	88.50	59.00	29.50
GREECE (euro) *					
Athens		259.00	129.50	86.33	43.17

COUNTRY (Currency)		Night Rate (24 hours)	Conference Rate	Day Rate over 10 hours	Day Rate over 5 hours
HUNGARY (Forints & euro) *					
Budapest	B&B (€95) plus forints	11,393.00	17,089.50	11,393.00	5,696.50
ICELAND (Krona) *					
Reykjavik					
(01/05 to 30/09)		30,255.00	15,127.50	10,085.00	5,042.50
(01/10 to 30/04)		28,095.00	14,047.50	9,365.00	4,682.50
ITALY (euro) *					
Bologna, Florence, Genoa, Milan		321.00	160.50	107.00	53.50
Turin & Venice					
Naples & Rome		208.00	104.00	69.33	34.67
JAPAN (Yen) *					
Tokyo		29,055.00	14,527.50	9,685.00	4,842.50
Elsewhere	B&B plus	10,024.00	15,036.00	10,024.00	5,012.00
LUXEMBOURG (euro) *					
Luxembourg		285.00	142.50	95.00	47.50
NETHERLANDS (euro)					
Amsterdam		222.00	111.00	74.00	37.00
The Hague		224.00	112.00	74.67	37.33
Elsewhere	Room plus	74.00	74.00	49.33	24.67
NORWAY (Kroner) *					
Oslo	Monday to Thursday	2,338.00	1,169.00	779.33	389.67
	Friday to Sunday	1,953.00	976.50	651.00	325.50
POLAND (Zlotys & euro) *					
Warsaw	B&B (€93) + zlotys	241.00	361.50	241.00	120.50
PORTUGAL (euro) *					
Lisbon		216.00	108.00	72.00	36.00
Oporto		223.00	111.50	74.33	37.17
Elsewhere #	Actuals + £4 sterling				
SPAIN (euro) *					
Barcelona		239.00	119.50	79.67	39.83
Madrid		230.00	115.00	76.67	38.33
Elsewhere	Room plus	66.00	66.00	44.00	22.00
SWEDEN (Sek) *					
Stockholm		2,523.00	1,261.50	841.00	420.50
SWITZERLAND (Sw Francs) *					
Geneva		330.00	165.00	110.00	55.00
Elsewhere #	Actuals + £4 sterling				
USA (Dollars) *					
Boston		347.00	173.50	115.67	57.83
Chicago		279.00	139.50	93.00	46.50
New York		285.00	142.50	95.00	47.50
San Francisco		260.00	130.00	86.67	43.33
Washington DC		355.00	177.50	118.33	59.17

* Rates are available for other locations in these countries on request from Personnel Units

Actuals = Vouched cost of accommodation plus three meals

^ Brussels : Vouched cost of room plus the conference rate is applicable to all officers travelling to Brussels on overnight visits