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## EMBASSY OF SWEDEN

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**Bangkok**

UM2019/46693/BANG

2022-05-05

### **Per diem rate/policy for call off assignments**

There are the per diem rates and policies that shall be applied for Sida's framework agreements.

The Swedish Tax Authority's per diem rate are updated each year. For 2022 they are as follows in SEK...

Thailand:	480
Cambodia:	429
Philippines:	393
Indonesia:	371
Myanmar:	240
Vietnam:	331
Bangladesh:	451
India:	292

Other countries rate can be found here [Utlandstraktamenten för 2022 | Skatteverket](#)

For countries that are not available in the Swedish Tax Authority's list have a standard per diem rate of 373 SEK.

The Swedish procedures for deduction of per diem are as follows:

- Full per diem is paid if the business trip has begun before 12.00 and finishes after 19.00 hrs. If it starts and finishes between 12.00-19.00 half per diem is paid.
- If hotel breakfast is included in the hotel price, or is otherwise provided, the per diem is reduced by 15 %. Provided lunch or dinner reduces the per diem with 35 %. If both lunch and dinner are provided, per diem is reduced by 70 %. If all meals are provided, per diem is thus reduced by 85 %.

Please apply the above rates and policies on budgets and invoices before submitting to the Embassy.