



## TRAVEL AND ACCOMMODATION EXPENSES

Applicable as from 1 January 2013

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The tax free reimbursement by the employer of travel and accommodation expenses of the employee is possible in two ways:

- Either the employer reimburses the real expenses to the employee on presentation of supporting documents (i.e. travel, restaurant and hotel invoices);
- Or the employee receives a lump-sum amount fixed by the Luxembourg legislator. Those amounts are detailed in the following note.

### **1. ACCOMMODATION EXPENSES FOR BUSINESS TRIPS INSIDE LUXEMBOURG**

The lump sum allowances for business trips inside Luxembourg are the following:

- Day allowance: € 14
- Overnight allowance: € 56

### **2. ACCOMMODATION EXPENSES FOR BUSINESS TRIPS ABROAD**

The lump sum allowances for business trips abroad are the following:

Destination	Day allowance in €	Overnight allowance in €
<b>Albania</b>	18	70
Tirana	41	140
<b>Austria</b>	50	160
<b>Belgium</b>	50	145
Brussels	50	200
<b>Bosnian-Herzegovina</b>	40	90
Sarajevo	70	160
<b>Bulgaria</b>	50	180
<b>Canada</b>	60	162
<b>China</b>	60	170
Canton	70	220
Hong Kong	80	270
Pékin	80	200
Shanghai	70	260
<b>Croatia</b>	41	100



Zagreb, Split	70	150
<b>Cyprus</b>	80	190
<b>Czech Republic</b>	40	120
Prague	60	170
<b>Denmark</b>	70	180
Copenhagen	90	200
<b>Estonia</b>	33	85
Tallinn	55	175
<b>Finland</b>	80	200
<b>France</b>	60	160
Paris, Strasbourg	60	220
<b>Germany</b>	50	150
<b>Greece</b>	50	130
Athens, Thessaloniki	50	140
<b>Hungary</b>	50	120
Budapest	60	170
<b>India</b>	60	200
<b>Ireland</b>	65	150/160*
Dublin	70	170/180*
<b>Italy</b>	65	180
Rome	70	200
<b>Japan</b>	100	240
Tokyo	100	250
<b>Latvia</b>	30	85
Riga	55	140
<b>Lithuania</b>	45	85/95**
Vilnius	55	150/160**
<b>Monaco</b>	80	220
<b>Netherlands</b>	65	180
Den Haag	65	190
<b>Norway</b>	80	175
<b>Poland</b>	45	140
Warsaw	60	200
<b>Portugal</b>	52	120
Lisbon	52	145
<b>Romania</b>	40	120
Bucharest	65	170
<b>Russia</b>	40	95
Moscow	90	250
St. Petersburg	80	240
<b>Singapore</b>	80	210
<b>Slovakia</b>	30	120
Bratislava	60	170
<b>Slovenia</b>	40	120
Ljubljana	60	170
<b>Spain</b>	60	150
Madrid	60	170
<b>Sweden</b>	80	210
<b>Switzerland</b>	75	220
<b>Thailand</b>	60	150
Bangkok	80	230
<b>Turkey</b>	40	120



Ankara, Izmir	50	190
Istanbul	50	210
<b>Ukraine</b>	50	120
Kiev	60	220
<b>United Arab Emirates</b>	80	210
<b>United Kingdom</b>	70	180
London	90	210
<b>United States of America</b>	80	170
New York	100	230
San Francisco	85	210
Washington	85	210
<b>Others</b>	80	200

\* Rates applicable from 1 January 2013 to 30 June 2013.

\*\*Rates applicable from 1 July 2013 to 31 December 2013.

### **3. ACCOMMODATION EXPENSES FOR BUSINESS TRIPS TO LUXEMBOURG**

The lump-sum allowances for employees working abroad but temporarily seconded to Luxembourg are the following:

- Day allowance: € 60
- Overnight allowance: € 180

### **4. LUMP-SUM KILOMETER ALLOWANCE FOR BUSINESS TRIPS WITH THE EMPLOYEE'S OWN CAR**

The lump-sum kilometer allowance for business trips of the employee using his/her own car is tax free up to the maximum amount of:

**0,40€ / Km**

irrespective the number of kilometers made or the cylinder capacity of the car.

### **5. TRAVEL AND ACCOMMODATION EXPENSES FOR EMPLOYEES WORKING ON BUILDING SITE**

Special rules apply to the reimbursement of the travel and accommodation expenses of employees working on building sites.

### **6. TRAVEL AND ACCOMMODATION EXPENSES FOR PROFESSIONAL DRIVERS**

Special rules apply to the reimbursement of travel and accommodation expenses for professional drivers.



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