DECREE No. 489 of 20 November 2025

on determining the amount of basic foreign per diem rates for 2026

The Ministry of Finance stipulates pursuant to § 189(4) of Act No. 262/2006 Coll., the Labour Code:

§ 1
Foreign Per Diem Rates
The basic foreign per diem rates in foreign currency for 2026 are set out in the Annex to this Decree.

§ 2
Repealing Provision
Decree No. 373/2024 Coll., on determining the amount of basic foreign per diem rates for 2025, is repealed.

§ 3
Effectiveness
This Decree shall take effect on 1 January 2026.

Minister of Finance: Ing. Stanjura

Country	Currency code	Currency	Basic rates of foreign per diem rates
Afghanistan	EUR	euro	45
Albania	EUR	euro	40
Algeria	EUR	euro	50
Andorra	EUR	euro	50
Angola	EUR	euro	60
Argentina	USD	US dollar	55
Armenia	EUR	euro	50
Australia and Oceania - island states (1)	USD	US dollar	70
Austria	EUR	euro	45
Azerbaijan	EUR	euro	40
Bahamas	USD	US dollar	60
Bahrain	EUR	euro	45
Bangladesh	USD	US dollar	50
Belarus	EUR	euro	45
Belgium	EUR	euro	50
Belize	USD	US dollar	55
Benin	EUR	euro	45
Bermudas	USD	US dollar	50
Bhutan	USD	US dollar	50
Bolivia	USD	US dollar	50
Bosnia and Herzegovina	EUR	euro	40
Botswana	EUR	euro	50
Brazil	USD	US dollar	60

Brunei	USD	US dollar	40
Bulgaria	EUR	euro	45
Burkina Faso	EUR	euro	40
Burundi	USD	US dollar	55
Cambodia	USD	US dollar	45
Cameroon	EUR	euro	50
Canada	USD	US dollar	50
Cape Verde	EUR	euro	40
Caribbean - island states (3)	USD	US dollar	60
Central African Republic	USD	US dollar	50
Colombia	USD	US dollar	45
Comoros	USD	US dollar	55
Costa Rica	USD	US dollar	50
Croatia	EUR	euro	50
Cuba	EUR	euro	60
Cyprus	EUR	euro	45
Democratic Republic of the Congo	USD	US dollar	65
Denmark	EUR	euro	65
Djibouti	USD	US dollar	65
Ecuador	USD	US dollar	50
Egypt	EUR	euro	50
El Salvador	USD	US dollar	45
Equatorial Guinea	EUR	euro	50
Eritrea	USD	US dollar	50
Estonia	EUR	euro	45
Eswatini	EUR	euro	50
Ethiopia	EUR	euro	50
Finland	EUR	euro	65
France	EUR	euro	50
French overseas territories (2)	EUR	euro	50
Gabon	EUR	euro	50
Gambia	EUR	euro	45
Georgia	EUR	euro	50
Germany	EUR	euro	50
Ghana	EUR	euro	55
Gibraltar	EUR	euro	40
Greece	EUR	euro	40
Guatemala	USD	US dollar	45
Guinea	EUR	euro	50
Guinea-Bissau	EUR	euro	45
Guyana	USD	US dollar	50
Honduras	USD	US dollar	45
Hongkong	EUR	euro	50
Hungary	EUR	euro	50
Chad	EUR	euro	50
Chile	USD	US dollar	55
China	EUR	euro	50
India	EUR	euro	45
Indonesia	EUR	euro	40
Iran	EUR	euro	40
Iraq	EUR	euro	55
Ireland	EUR	euro	55
Island	EUR	euro	65
Israel	USD	US dollar	65
Italy	EUR	euro	55
Ivory Coast	EUR	euro	45
Japan	USD	US dollar	65
Jordan	EUR	euro	50
Kazakhstan	EUR	euro	45
Kenya	USD	US dollar	55

Kosovo	EUR	euro	50
Kuwait	EUR	euro	45
Kyrgyzstan	EUR	euro	40
Laos	USD	US dollar	45
Latvia	EUR	euro	45
Lebanon	USD	US dollar	60
Lesotho	EUR	euro	45
Liberia	EUR	euro	50
Libya	EUR	euro	50
Liechstenstein	CHF	Swiss franc	75
Lithuania	EUR	euro	45
Luxembourg	EUR	euro	55
Macau	EUR	euro	45
Madagascar	EUR	euro	45
Malawi	USD	US dollar	45
Malaysia	USD	US dollar	45
Maldives	USD	US dollar	60
Mali	EUR	euro	50
Malta	EUR	euro	50
Mauritania	EUR	euro	50
Mauritius	EUR	euro	55
Mexico	USD	US dollar	50
Moldova	EUR	euro	45
Monaco	EUR	euro	45
Mongolia	EUR	euro	45
Montenegro	EUR	euro	45
Morocco	EUR	euro	50
Mozambique	EUR	euro	55
Myanmar	USD	US dollar	55
Namibia	EUR	euro	50
Nepal	USD	US dollar	50
Netherlands	EUR	euro	50
New Zealand	USD	US dollar	65
Nicaragua	USD	US dollar	45
Niger	EUR	euro	50
Nigeria	EUR	euro	50
North Korea	EUR	euro	45
North Macedonia	EUR	euro	40
Norway	EUR	euro	65
Oman	EUR	euro	50
Pakistan	EUR	euro	50
Panama	USD	US dollar	50
Paraguay	USD	US dollar	50
Peru	USD	US dollar	52
Philippines	EUR	euro	40
Poland	EUR	euro	50
Portugal	EUR	euro	45
Qatar	USD	US dollar	50
Republic of the Congo	USD	US dollar	60
Romania	EUR	euro	45
Russia	EUR	euro	45
Rwanda	USD	US dollar	55
San Marino	EUR	euro	55
São Tomé and Príncipe	EUR	euro	40
Saudi Arabia	EUR	euro	50
Senegal	EUR	euro	55
Serbia	EUR	euro	40
Seychelles	EUR	euro	55
Sierra Leone	EUR	euro	40
Singapore	USD	US dollar	65

Slovakia	EUR	euro	40
Slovenia	EUR	euro	40
Somalia	USD	US dollar	55
South Africa	EUR	euro	50
South Korea	EUR	euro	60
South Sudan	USD	US dollar	55
Spain	EUR	euro	50
Sri Lanka	USD	US dollar	50
Sudan	USD	US dollar	55
Suriname	USD	US dollar	50
Sweden	EUR	euro	65
Switzerland	CHF	Swiss franc	75
Syria	EUR	euro	60
Taiwan	EUR	euro	45
Tajikistan	EUR	euro	40
Tanzania	USD	US dollar	55
Thailand	EUR	euro	40
Togo	EUR	euro	45
Tunisia	EUR	euro	50
Turkey	EUR	euro	50
Turkmenistan	EUR	euro	45
Uganda	USD	US dollar	55
Ukraine	EUR	euro	45
United Arab Emirates	USD	US dollar	55
United Kingdom	GBP	English pound	45
United States of America	USD	US dollar	70
Uruguay	USD	US dollar	60
Uzbekistan	EUR	euro	40
Vatican	EUR	euro	55
Venezuela	USD	US dollar	65
Vietnam	EUR	euro	40
Yemen	EUR	euro	35
Zambia	USD	US dollar	55
Zimbabwe	USD	US dollar	50
Other countries not listed in the annex	EUR	euro	35

1) American Samoa, Cook Islands, Fiji, Guam, Kiribati, Cocos Islands, Marshall Islands, Midway Islands, Micronesia, Nauru, Niue, Norfolk, Palau, Papua New Guinea, Pitcairn Island, Solomon Islands, Northern Mariana Islands, Tokelau, Tonga, Tuvalu, Vanuatu, Easter Island, East Timor, Wake Island, Western Samoa.

2) French Guiana, French Polynesia, Guadeloupe, Martinique, Mayotte, New Caledonia, Réunion, Saint Pierre and Miquelon, Saint Barthélemy, Saint Martin, Wallis and Futuna.

3) Anguilla, Antigua and Barbuda, Aruba, Barbados, Curaçao, Dominica, Dominican Republic, Grenada, Haiti, Jamaica, Cayman Islands, Montserrat, British Virgin Islands, Puerto Rico, Saint Lucia, Saint Kitts and Nevis, Saint Vincent and the Grenadines, Trinidad and Tobago, Turks and Caicos.