PHILIP MORRIS INTERNATIONAL

## Supplier expense guidelines, maximum hotel rates, and standard expense tables

## Definitions and introduction

| Term | Definition |
| :--- | :--- |
| Agreement: | means the agreement between the Client and the Supplier for the provision of <br> services, which incorporates these supplier expense guidelines. |
| Client: | means the person purchasing services under the Agreement. |
| Supplier: | means the person providing services to the Client under the Agreement. |
| Supplier <br> Personnel: | means employees, agents and officers of: <br> (a) the Supplier; and <br> (b) the Supplier's subcontractors, <br> who are engaged from time to time in the provision of services. |

1. The Agreement governs whether the Client will reimburse expenses to the Supplier, and, if so, the basis on which the Client will do so. Accordingly: (a) this document applies to the extent set out in the Agreement; and (b) the Agreement takes precedence over, and may supplement, this document.
2. Part 1 of this document sets out the expense guidelines. They determine whether expenses for travel, accommodation and meals are reasonable.
3. Part 2 of this document sets out maximum hotel daily rates for certain cities round the world. See also point 2 of "Accommodation" in the "Point 1: Expense guidelines" below for the default maximum daily rate, where a city does not have a maximum rate attributable to it.
4. Part 3 of this document sets out standard expense tables. They show fixed sums for all expenses incurred by the Supplier in respect of each member of Supplier Personnel providing services.

## Part 1: Expense guidelines

In providing the services, the Supplier shall comply with the supplier expense guidelines set out below:

| Air Travel: | 1. Class of travel: | Supplier Personnel shall be entitled to reimbursement of <br> flight tickets in the classes shown in the table below: |
| :--- | :--- | :--- |
|  | Flight time: | Class of travel |
|  | Below 8 hours | Economy Class <br> ("Premium Economy" (or equivalent) is not reimbursed) |
|  | 8 hours and over | Business Class |


|  | (Flight time is the total scheduled time spent in the air between departure point and final destination. Thus, flight times can be cumulated but the transit time is excluded. For return trip, consider the duration of only the longer leg.) |
| :---: | :---: |
|  | 2. Lowest Logical Airfare <br> Supplier personnel must choose the lowest logical airfare proposed by the travel agency or online booking tool for the chosen itinerary, within a tolerance of USD 200 (economy class) or USD 1,000 (business class). <br> The lowest logical airfare is defined as being the lowest airfare available leaving within $+/-3 \mathrm{~h}$ of the desired departure times (bearing in mind the business need), with no more than one connection, and no more than 6 hours connection time. <br> Taking a typical example for randomly chosen dates, Geneva - New York direct costs $\$ 6300$ (Business class) while a 2 -hour connection via Madrid or London costs $\$ 2500$ (also in Business class). Policy dictates choosing the lower cost option, unless business imperatives justify the $\$ 3800$ difference. <br> 3. Early booking <br> Supplier personnel must book early (no later than 14 days prior to the flight, unless the Client instructs otherwise). <br> 4. Restricted tickets <br> When purchasing restricted tickets there will be occasions when trips are changed or cancelled. In this case Supplier Personnel should check the options with the travel agent/department by either paying to revise the ticket or to use it at a later date versus buying a new ticket. These combined costs can be lower than a flexible ticket. In the unlikely event that a higher class is cheaper than the authorized class on a routing, then the higher class may be used subject to indisputable evidence that all lower class options were more expensive. <br> The Client will reimburse amounts only actually paid by the Supplier. Any refund received by the Supplier (or by Supplier Personnel) for down grading, re-routing or any other reason must be returned to the Client. |
| Train Travel: | "First Class" may be used when travelling by train. |
| Public <br> Transport \& Taxis: | Supplier Personnel shall use public transport where appropriate (e.g. airport train/bus shuttle services from an airport to the relevant local office). <br> Where it makes good business sense (for example, if there is no train service), the following may be used: <br> - taxis or equivalent (e.g. car rental); and <br> - cars owned by Supplier Personnel, which use the Client will reimburse at its standard rates for such (although it is presumed that this will not make good business sense except within the same country). |
| Accommodation: | Hotel Rooms <br> 1. Preferred hotels <br> The Client has negotiated significant discounts with selected hotels and hotel chains ("Preferred Hotels"). |


|  | The Supplier shall do its best to coordinate with the Client to determine whether the Supplier is eligible to benefit from any better hotel rates that the Client may have negotiated and, if so: <br> - use Preferred Hotels where possible; <br> - make hotel reservations in conjunction with the Client so as to obtain the discounted rates; <br> - if the hotel is fully reserved, select another from the Preferred Hotels list; and <br> - be aware of the special rebooking/cancellation deadlines and conditions. <br> 2. Maximum hotel rates <br> Supplier Personnel must not exceed the cap for hotel daily rates set out in the table in Part 2 below. <br> The default city cap for cities not included in the table is USD 250, unless otherwise specified in local policy. <br> Hotel prices may vary at certain periods and exceeding the recommended rates is tolerated for good business reasons and with the Client's written (including by e-mail) approval. <br> 3. Staying with relatives or friends <br> The Supplier will not be reimbursed for room rent incurred when Supplier Personnel stay overnight with relatives or friends. <br> The Supplier is responsible for cancelling Supplier Personnel reservations either through the appointed travel agent or to the hotel directly. "No shows" will be reimbursable only with the written authorization of the Client representative. <br> 4. Fitness centres/pools etc. <br> Charges for access to fitness centres and pools while travelling are not reimbursable. <br> 5. Laundry and Valet Services <br> Reasonable expenditure for valet (ironing and pressing of clothes) and laundry services is reimbursable when a member of Supplier Personnel is away from home for more than eight nights. |
| :---: | :---: |
| Meals: | The Client will reimburse the reasonable costs of meals and beverages if incurred in accordance with the following guidelines: <br> - meals and beverages must relate to time spent on business trips in the provision of services for the Client; <br> - the cost of meals should be appropriate to the nature of the business trip and consistent with a normal, reasonably modest, standard of living; <br> - lavish and extravagant meal expenses will not be reimbursed and meal tips should be consistent with local custom; <br> - the consumption of alcoholic beverages with meals and at other times must be reasonable and limited; and <br> - when one person pays a group expense (meal or bar), the names, a reference to the services being provided to the Client, the name of the Client representative responsible for the services, and the business reason must be noted. |
| Telephone calls while travelling: | The Client shall not reimburse any expense for telephone calls. |

Part 2: Table giving maximum hotel daily rates (rates INCLUDE breakfast and all VAT/sales and local taxes)

| City | Country | Cap (USD) |
| :---: | :---: | :---: |
| Adelaide | Australia | 200 |
| Algiers | Algeria | 250 |
| Almaty | Kazakhstan | 150 |
| Amman | Jordan | 300 |
| Ankara | Turkey | 100 |
| Antwerp | Belgium | 200 |
| Astana | Kazakhstan | 100 |
| Athens | Greece | 300 |
| Barueri | Brazil | 150 |
| Beijing | China | 250 |
| Beirut | Lebanon | 300 |
| Belgrade | Serbia | 150 |
| Belo Horizonte | Brazil | 100 |
| $\begin{aligned} & \hline \text { Bergen Op } \\ & \text { Zoom } \end{aligned}$ | Netherlands | 150 |
| Berlin | Germany | 250 |
| Bogota | Colombia | 150 |
| Bologna | Italy | 200 |
| Brasilia | Brazil | 100 |
| Bratislava | Slovakia | 150 |
| Brisbane | Australia | 250 |
| Brussels | Belgium | 300 |
| Bucharest | Romania | 200 |
| Budapest | Hungary | 200 |
| Buenos Aires | Argentina | 300 |
| Burswood | Australia | 200 |
| Busan | Korea, Republic of | 250 |
| Cairo | Egypt | 250 |
| Calgary | Canada | 150 |
| Campinas | Brazil | 100 |
| Canberra | Australia | 250 |
| Cape Town | South Africa | 200 |
| Casablanca | Morocco | 250 |
| Constantine | Algeria | 200 |
| Curitiba | Brazil | 100 |
| Dakar | Senegal | 200 |
| Davao City | Philippines | 150 |
| Dresden | Germany | 150 |
| Dubai | United Arab Emirates | 300 |
| Ekaterinburg | Russian <br> Federation | 150 |
| Florence | Italy | 250 |
| Geneva | Switzerland | 250 |


| City | Country | Cap (USD) |
| :---: | :---: | :---: |
| Genoa | Italy | 150 |
| Guadalajara | Mexico | 150 |
| Hamburg | Germany | 200 |
| Ho Chi Minh City | Vietnam | 300 |
| Hong Kong | Hong Kong | 350 |
| Irkutsk | Russian Federation | 100 |
| Istanbul | Turkey | 150 |
| Izmir | Turkey | 200 |
| Jakarta | Indonesia | 250 |
| Johannesburg | South Africa | 150 |
| Karachi | Pakistan | 200 |
| Khabarovsk | Russian Federation | 100 |
| Kharkiv | Ukraine | 150 |
| Kiev | Ukraine | 250 |
| Klaipeda | Lithuania | 150 |
| Krakow | Poland | 150 |
| Krasnodar | Russian Federation | 150 |
| Kuala Lumpur | Malaysia | 200 |
| Kutna Hora | Czech Republic | 100 |
| Kuwait City | Kuwait | 300 |
| Lagos | Nigeria | 200 |
| Lahore | Pakistan | 250 |
| Las Palmas | Spain | 150 |
| Lausanne | Switzerland | 300 |
| Lisbon | Portugal | 250 |
| London | United Kingdom | 400 |
| Madrid | Spain | 250 |
| Manila | Philippines | 200 |
| Medellin | Colombia | 150 |
| Melbourne | Australia | 250 |
| Mexico City | Mexico | 300 |
| Milan | Italy | 250 |
| Monterrey | Mexico | 150 |
| Moscow | Russian Federation | 250 |
| Mumbai | India | 200 |
| Munich | Germany | 200 |
| Neuchatel | Switzerland | 300 |
| New Delhi | India | 250 |
| New York | United States | 400 |


| City | Country | Cap (USD) |
| :---: | :---: | :---: |
| Nizhny Novgorod | Russian Federation | 100 |
| Novosibirsk | Russian Federation | 150 |
| Paris | France | 300 |
| Perth | Australia | 250 |
| Petaling Jaya | Malaysia | 150 |
| Porto Alegre | Brazil | 150 |
| Prague | Czech <br> Republic | 250 |
| Pristina | Serbia | 150 |
| Pyatigorsk | Russian Federation | 100 |
| Quebec | Canada | 200 |
| Rio De Janeiro | Brazil | 100 |
| Riyadh | Saudi Arabia | 300 |
| Rome | Italy | 250 |
| Rostov-on-don | Russian Federation | 100 |
| Samara | Russian Federation | 150 |
| San Francisco | United States | 400 |
| San Jose | Costa Rica | 250 |
| $\begin{aligned} & \hline \text { Santa Cruz Do } \\ & \text { Sul } \end{aligned}$ | Brazil | 100 |
| Santo Domingo | Dominican Republic | 250 |
| Sao Paulo | Brazil | 150 |
| Sarajevo | Bosnia and Herzegovina | 150 |
| Saratov | Russian Federation | 100 |
| Seoul | Korea, <br> Republic Of | 300 |
| Shanghai | China | 200 |
| Singapore | Singapore | 350 |
| Skopje | Macedonia | 200 |


| City | Country | Cap (USD) |
| :--- | :--- | :---: |
| Sofia | Bulgaria | 150 |
| St Petersburg | Russian <br> Federation | 150 |
| Stockholm | Sweden | 250 |
| Surabaya | Indonesia | 150 |
| Sydney | Australia | 250 |
| Taipei City | Taiwan | 300 |
| Tampico | Mexico | 100 |
| Tbilisi | Georgia | 200 |
| Tel Aviv | Israel | 350 |
| Tirana | Albania | 150 |
| Tokyo | Japan | 350 |
| Toronto | Canada | 250 |
| Tyumen | Russian <br> Federation | 100 |
| Ufa | Russian <br> Federation | 100 |
| Vienna | Austria | 200 |
| Vilnius | Lithuania | 150 |
| Vladivostok | Russian <br> Federation | 100 |
| Volgograd | Russian <br> Federation | 100 |
| Voronezh | Russian <br> Federation | 100 |
| Warsaw | Poland | 200 |
| Washington | United States | 300 |
| Xian | China | 200 |
| Yaroslavl | Russian <br> Federation | 100 |
| Zagreb | Croatia | 200 |
| Zurich | Switzerland | 350 |
| Default (if city <br> is not listed <br> above) | Worldwide | 250 |
|  | Son |  |
|  |  |  |

## Part 3: Standard expense tables

(a) Offices covered:

Some offices have prepared a standard expense table for their location. They are:

| Lausanne \& Neuchâtel, Switzerland: | Table 1 | Bologna, Italy | Table 21 |
| :--- | :--- | :--- | :--- |
| Kraków, Poland | Table 2 | Jal El Dib, Lebanon | Table 22 |
| Buenos Aires, Argentina | Table 3 | Klaipeda, Lithuania | Table 23 |
| Jakarta \& Surabaya, Indonesia | Table 4 | Almaty, Kazakhstan | Table 24 |
| Manila, Philippines | Table 5 | Kuala Lumpur, Malaysia | Table 25 |
| Madrid, Spain | Table 6 | Mexico City, Mexico | Table 26 |
| Melbourne, Australia | Table 7 | Bergen Op Zoom, Netherlands | Table 27 |
| Antwerp, Belgium | Table 8 | Lisbon, Portugal | Table 28 |
| Curitiba, Brazil | Table 9 | Bucharest, Romania | Table 29 |
| Sofia, Bulgaria | Table 10 | Sankt Petersburg/Kuban, Russia | Table 30 |
| Toronto/ Quebec City, Canada | Table 11 | Nis, Serbia | Table 31 |
| Medellin and Bogota, Columbia | Table 12 | Bratislava, Slovakia | Table 32 |
| Zagreb, Croatia | Table 13 | Port Elizabeth, South Africa | Table 33 |
| La Défense, France | Table 14 | Yangsan City, South Korea | Table 34 |
| Mumbai, India | Table 15 | Taipei, Taiwan | Table 35 |
| Berlin, Germany | Table 16 | London, United Kingdom | Table 36 |
| Kutna Hora, Czech Republic | Table 17 | Izmir, Turkey | Table 37 |
| Aspropyrgo, Greece | Table 18 | Kharkiv, Ukraine | Table 38 |
| Tel Aviv, Israel | Table 19 | New York, USA | Table 39 |
| Kuwait City, Kuwait | Table 20 |  |  |

(b) How the standard expense tables operate
(i) The "per diem" is the sum that the Client pays the Supplier to reimburse it all its expenses in respect of travel, accommodation and meals for each Site Workday at a given location. A "Site Workday" is a day on which a member of Supplier Personnel provides the services in the location and that is chargeable as a full workday. The expense table may indicate that the per diem is to be paid in addition to the cost of a flight or a train journey; if so, the Client will reimburse the Supplier for the flight or the train journey at cost, and in accordance with the expense guidelines in Part 1 above.
(ii) 3 criteria define which per diem applies:

## A. Place where the Supplier provides the services

B. Place of origin: this is the place where the member of the Supplier Personnel providing the services normally lives and works.
C. Number of consecutive days on site: this is number of consecutive (not counting weekends or bank holidays) Site Workday.

For example:

- a member of Supplier Personnel is assigned to a mission of 20 man-days, comprising one visit (each of only 2 full workdays at the location) per week over a period of ten weeks.
> The per diem will be in the column "Number of consecutive days on site $\leq 3$ days".

| Table 1 | per diem for services provided in Lausanne/Neuchâtel, Switzerland |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Number of consecutive days on site |  |  |  |
| (V) | $\leq 3$ days | >3 days but $\leq 1$ month | $>1$ month but $\leq 3$ months | >3 months |
| Suisse Romande | None | None | None | None |
| Other Switzerland and nearby EU cities (e.g. Milan and Lyon) | CHF 305 |  | CHF 260 | CHF 230 |
| European Union (except locations in the line above) | $\begin{gathered} \text { CHF } 290+ \\ \text { flight } \end{gathered}$ | CHF 403 | CHF 345 | CHF 260 |
| Eastern Europe <br> Middle East | $\begin{gathered} \text { CHF } 290+ \\ \text { flight } \end{gathered}$ | CHF 460 | CHF 403 | CHF 316 |
| Other Countries | CHF 290 + flight |  | CHF 460 | CHF 345 |


| Table 2 | per diem for services provided in Kraków, Poland |  |  |  |  |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Place of origin |  | Number of consecutive days on site |  |  |  |  |  |
|  | $\leq \mathbf{3}$ days | $>3$ days but <br> $\leq 1$ month | $>\mathbf{1}$ month but <br> $\leq \mathbf{3}$ months | $>\mathbf{3}$ months |  |  |  |
| Poland, Krakow | None | None | None | None |  |  |  |
| Other Poland | PLN 600 + flight <br> or train | PLN 600 | PLN 540 | PLN 420 |  |  |  |
| European Union <br> Eastern Europe | PLN 600 + flight | PLN 840 | PLN 720 | PLN 540 |  |  |  |
| Middle East | PLN 600 + flight | PLN 960 | PLN 840 | PLN 660 |  |  |  |
| International | PLN 600 + flight |  |  |  |  | PLN 960 | PLN 720 |


| Table 3 | per diem for services provided in Buenos Aires, Argentina |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Number of consecutive days on site |  |  |  |
| (1) | $\leq 3$ days | >3 days but $\leq 1$ month | $>1$ month but $\leq 3$ months | >3 months |
| Buenos Aires $\leq 70 \mathrm{~km}$ | None | None | None | None |
| Argentina Provinces (rest of the country) | USD 225 + flight or train | \$225 | \$170 | \$135 |
| International | USD 225 + flight |  | \$270 | \$200 |


| Table 4 | per diem for services provided in Jakarta/Surabaya, Indonesia |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |  |  |
|  | $\leq 3$ days | $>3$ days but $\leq 1$ month | $>1$ month but $\leq 3$ months | >3 months |
| Jakarta $\leq 70$ km or <br> Surabaya $\leq 70$ km | None | None | None | None |
| Indonesian Provinces (rest of the country) | $\begin{aligned} & \text { USD } 150+ \\ & \text { flight } \end{aligned}$ | USD 150 | USD 125 | USD 100 |
| International | USD 150 + flight |  | USD 200 | USD 150 |


| Table 5 | per diem for services provided in Manila, Philippines |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |  |  |
|  | $\leq 3$ days | $\underset{\text { month }}{>3 \text { days but } \leq 1}$ | $>1$ month but $\leq 3$ months | >3 months |
| Manila $\leq 70$ km | None | None | None | None |
| Other Philippines | $\begin{aligned} & \text { USD } 150+ \\ & \text { flight } \end{aligned}$ | USD 150 | USD 125 | USD 100 |
| International | USD 150 + flight |  | USD 200 | USD 150 |


| Table 6 | per diem for services provided in Madrid, Spain |  |  |  |
| :--- | :---: | :---: | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |  |  |
|  | $\leq \mathbf{3}$ days | $>\mathbf{3}$ days but <br> $\leq 1$ month | $>\mathbf{1}$ month but <br> $\leq 3$ months | $>\mathbf{3}$ months |
| Madrid $\leq \mathbf{7 0 ~ k m ~}$ | None | None | None | None |
| Spain | EUR 215 + flight <br> or train | EUR 215 | EUR 210 | EUR 140 |


| EU + Canary Islands | EUR 215 + flight | EUR 275 | EUR 245 | EUR 210 |
| :--- | :---: | :---: | :---: | :---: |
| EEMA | EUR 215 + flight | EUR 350 | EUR 300 | EUR 245 |
| International (other than above) | EUR 215 + flight |  | EUR 350 | EUR 300 |


| Table 7 | per diem for services provided in Melbourne, Australia |
| :--- | :---: |
| Place of origin | Number of consecutive days on site |
|  | $>1$ day but $\leq 1$ month |
| International | USD $204+$ flight or train (no taxis) |


| Table 8 | per diem for services provided in Antwerp, Belgium |
| :--- | :---: |
| Place of origin | Number of consecutive days on site |
|  | $\quad>1$ day but $\leq \mathbf{1}$ month |
| International | USD $264+$ flight or train (no taxis) |


| Table 9 | per diem for services provided in Curitiba, Brazil |
| :--- | :---: |
| Place of origin | Number of consecutive days on site |
|  | $>1$ day but $\leq \mathbf{1}$ month |
| International | USD 92+ flight or train (no taxis) |


| Table 10 | per diem for services provided in Sofia, Bulgaria |  |
| :---: | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
| $\downarrow$ | $\leq 3$ days | > 3 days but $\leq 1$ month |
| European Union | USD 233 + flight or train | USD 261 |
| International | USD 233+ flight or train (no taxis) | USD 233+ flight or train (no taxis) |


| Table 11 | per diem for services provided in Toronto / Quebec City, Canada |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |  |  |
|  | Toronto |  | Quebec City |  |
|  | $\leq 3$ days | $\underset{\text { month }}{>3 \text { days but }} \leq 1$ | $\leq 3$ days | $>\underset{\text { month }}{>3 \text { days but } \leq 1}$ |
| Europe | $\text { USD } 223+$ <br> flight | $\text { USD } 240+$ <br> flight | USD $200+$ flight | $\text { USD } 219+$ flight |


| International (other than above) | USD 223 + <br> flight | USD 240 + <br> flight | USD 200 + <br> flight | USD 219 <br> flight |
| :---: | :---: | :---: | :---: | :---: |


| Table 12 | per diem for services provided in Medellin and Bogota, Colombia |  |
| :---: | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
|  | Bogota | Medellin |
|  | $>1$ day but $\leq 1$ month | $>1$ day but $\leq 1$ month |
| International | USD 165+ flight or train (no taxis) | USD 120 + flight or train (no taxis) |


| Table 13 | per diem for services provided in Zagreb, Croatia |
| :--- | :---: |
| Place of origin | Number of consecutive days on site |
|  | $>1$ day but $\leq 1$ month |
| International | USD 203 + flight or train (no taxis) |


| Table 14 | per diem for services provided in La Défense, France |
| :--- | :---: |
| Place of origin | Number of consecutive days on site |
|  | $>1$ day but $\leq \mathbf{1}$ month |
| International | EUR 233 + flight or train (no taxis) |


| Table 15 | per diem for services provided in Mumbai, India |
| :--- | :---: |
| Place of origin | Number of consecutive days on site |
|  | $>1$ day but $\leq 1$ month |
| International | USD $172+$ flight or train (no taxis) |


| Table 16 | per diem for services provided in Berlin, Germany |  |
| :--- | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
|  | $\leq \mathbf{3}$ days | $>\mathbf{3}$ days but $\leq \mathbf{1}$ month |
| Europe | EUR $165+$ flight | EUR 285 |
| International (other than above) | EUR $165+$ flight | EUR $175+$ flight |


| Table 17 | per diem for services provided in Kutná Hora, Czech Republic |  |
| :---: | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
| $(1)$ | $\leq 3$ days | $>3$ days but $\leq 1$ month |
| Poland | USD 189 + flight | USD 278 |
| Europe (except Poland) | USD 189 + flight | USD $149+$ flight |
| International (other than above) | USD 189 + flight | USD 149 + flight |


| Table 18 | per diem for services provided in Aspropyrgo, Greece |  |
| :--- | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
|  | $\leq \mathbf{3}$ days | $>\mathbf{3}$ days but $\leq \mathbf{1}$ month |
| Europe | EUR 211+ flight | EUR 343 |
| International (other than above) | EUR 211+ flight | EUR 224 + flight |


| Table 19 | per diem for services provided in Tel Aviv, Israel |
| :--- | :---: |
| Place of origin | Number of consecutive days on site |
|  | $>1$ day but $\leq \mathbf{1}$ month |
| International | USD $212+$ flight or train (no taxis) |


| Table 20 | per diem for services provided in Kuwait City, Kuwait |
| :--- | :---: |
| Place of origin | Number of consecutive days on site |
|  | $>1$ day but $\leq \mathbf{1}$ month |
| International | USD 204 + flight or train (no taxis) |


| Table 21 | per diem for services provided in Bologna, Italy |  |
| :--- | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
|  | $\leq \mathbf{3}$ days | $>\mathbf{3}$ days but $\leq \mathbf{1}$ month |
| Poland | EUR 350 | EUR 284 |
|  | EUR $182+$ flight (no taxis) | EUR $180+$ flight (no taxis) |


| Table 22 |  |
| :--- | :---: |
| Place of origin | per diem for services provided in Jal El Dib, Lebanon |
|  | Number of consecutive days on site |
| International | $>1$ day but $\leq 1$ month |


| Table 23 | per diem for services provided in Klaipeda, Lithuania |  |
| :--- | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
|  | $\leq \mathbf{3}$ days | $>\mathbf{3}$ days but $\leq \mathbf{1}$ month |
| International (other than above) | USD $142+$ flight | USD 293 |


| Table 24 | per diem for services provided in Almaty, Kazakhstan |  |
| :--- | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
|  | $\leq \mathbf{3}$ days | $>\mathbf{3}$ days but $\leq \mathbf{1}$ month |
| Europe | USD 305 + flight | USD 340 + flight |
| India | USD 698 | USD 576 |
| International (other than above) | USD 317 + flight | USD 348 + flight |


| Table 25 | per diem for services provided in Kuala Lumpur, Malaysia |  |
| :---: | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
|  | $\leq 3$ days | $>3$ days but $\leq 1$ month |
| Europe | USD 203 + flight | USD 625 |
| International (other than above) | USD 203+ flight | USD 625 |


| Table 26 | per diem for services provided in Mexico City, Mexico |
| :--- | :---: |
| Place of origin | Number of consecutive days on site |
|  | $>1$ day but $\leq 1$ month |
| International | USD $225+$ flight or train (no taxis) |


| Table 27 | per diem for services provided in Bergen Op Zoom, Netherlands |  |
| :---: | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
| $v$ | $\leq 3$ days | $>3$ days but $\leq 1$ month |
| Europe | EUR 160 + flight | EUR 280 |
| International (other than above) | EUR 160 + flight | EUR 180 + flight |


| Table 28 | per diem for services provided in Lisbon, Portugal |  |  |
| :--- | :---: | :---: | :---: |
| Place of origin |  | Number of consecutive days on site |  |
|  | $\leq \mathbf{3}$ days | $>\mathbf{3}$ days but $\leq \mathbf{1}$ month |  |
| Europe | EUR $129+$ flight | EUR 244 |  |
| International (other than above) | EUR $129+$ flight | EUR $136+$ flight |  |


| Table 29 | per diem for services provided in Bucarest, Romania |  |
| :--- | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
|  | $\leq \mathbf{3}$ days | $>\mathbf{3}$ days but $\leq \mathbf{1}$ month |
| Europe | USD $177+$ flight | USD 305 |
| International (other than above) | USD $177+$ flight | USD 197 + flight |


| Table 30 | per diem for services provided in Sankt Petersburg/ <br> Kuban, Russia |  |  |  |
| :--- | :---: | :---: | :---: | :---: |
|  | Number of consecutive days on site |  |  |  |
|  | Sankt Petersburg |  | Kuban |  |
|  | $\leq \mathbf{3}$ days | $>\mathbf{3}$ days but $\leq \mathbf{1}$ <br> month | $\leq \mathbf{3}$ days | $>\mathbf{3}$ days but $\leq \mathbf{1}$ <br> month |
| Europe | USD $188+$ flight | USD 304 | USD 382 | USD 309 |
| International (other than above) | USD $188+$ flight | USD 205 + flight | USD 157 + <br> flight | USD 174 + flight |


| Table 31 | per diem for services provided in Nis, Serbia |  |
| :--- | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
|  | $\leq \mathbf{3}$ days | $>3$ days but $\leq \mathbf{1}$ month |
| Europe | USD 184 | USD 298 |
| International (other than above) | USD 184 + flight | USD 163 + flight |


| Table 32 | per diem for services provided in Bratislava, Slovakia |
| :--- | :---: |
| Place of origin | Number of consecutive days on site |
|  | $>1$ day but $\leq 1$ month |
| International | USD $264+$ flight or train (no taxis) |


| Table 33 | per diem for services provided in Port Elizabeth, South |
| :---: | :---: |
|  |  |$|$| Number of consecutive days on site |
| :---: |
| Place of origin |
|  |  |


| Table 34 | per diem for services provided in Yangsan City, South Korea |  |  |
| :--- | :---: | :---: | :---: |
| Place of origin |  | Number of consecutive days on site |  |
|  | $\leq \mathbf{3}$ days | $>\mathbf{3}$ days but $\leq \mathbf{1}$ month |  |
| Europe | USD $275+$ flight | USD 710 |  |
| India | USD 541 | USD 462 |  |
| International (other than above) | USD $275+$ flight | USD 302 + flight |  |


| Table 35 | per diem for services provided in Taipei, Taiwan |
| :--- | :---: |
|  | Number of consecutive days on site |
|  | $>1$ day but $\leq \mathbf{1}$ month |
| International | USD 168+ flight or train (no taxis) |


| Table 36 | per diem for services provided in London, United Kingdom |
| :--- | :---: |
|  | Number of consecutive days on site |
|  | $>1$ day but $\leq \mathbf{1}$ month |
| International | USD $360+$ flight or train (no taxis) |


| Table 37 | per diem for services provided in Izmir, Turkey |  |
| :---: | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |
|  | $\leq 3$ days | >3 days but $\leq 1$ month |
| Europe | USD 223 + flight | USD 393 |
| International (other than above) | USD 223 + flight | USD 147 + flight |


| Table 38 | per diem for services provided in Kharkiv, Ukraine |  |  |
| :---: | :---: | :---: | :---: |
| Place of origin | Number of consecutive days on site |  |  |
|  | $\leq 3$ days | $\begin{gathered} >3 \text { days but } \leq 1 \\ \text { month } \end{gathered}$ | $>1 \text { month but } \leq 3$ months |
| Europe | USD 128 + flight (no taxis) | USD 324 | USD 243 |
| International (other than above) | USD 128 + flight (no taxis) | $\begin{aligned} & \text { USD } 135+\text { flight } \\ & \text { (no taxis) } \end{aligned}$ | USD 196 + flight |


| Table 39 | per diem for services provided in New York, USA |
| :--- | :---: |
| Place of origin | Number of consecutive days on site |
|  | $>1$ day but $\leq \mathbf{1}$ month |
| International | USD $352+$ flight or train (no taxis) |

