

Changes in the reimbursement of business trip expenses as of 01.07.2009

As of 01.07.2009 the following **changes** apply:

- ✓ **In case of domestic business trip daily allowances** are not paid. If employer still pays daily allowance for business trips in Estonia, then it shall be taxed.
- ✓ In case of business trips abroad, the tax free daily allowance is **up to 500 kroons** a day.
- ✓ For paying daily allowances for business trips abroad the requirement is that the destination location in a foreign country is **at least 50 kilometres** from the urban location where the place of employment is situated.
- ✓ Limit of covering **other expenses related to business trips** is not valid no longer (until 01.07.2009 the limit was 35% of the daily allowance amount) and based on documents proving the expenses made, 100% of the amount in the documents can be paid out as allowance.

Additional information:
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