

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2018

Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
AFGHANISTAN	HERAT (NON-US FACILITIES)	01/01	12/31	40	1
AFGHANISTAN	HERAT	01/01	12/31	28	1
AFGHANISTAN	KABUL (NON-US FACILITIES)	01/01	12/31	100	1
AFGHANISTAN	KABUL	01/01	12/31	33	1
AFGHANISTAN	MILITARY BASES IN KABUL	01/01	12/31	33	1
AFGHANISTAN	MILITARY BASES NOT IN KABUL	01/01	12/31	15	1
AFGHANISTAN	[OTHER] (NON-US FACILITIES)	01/01	12/31	50	1
AFGHANISTAN	[OTHER]	01/01	12/31	15	1
ALBANIA	TIRANA	01/01	12/31	95	
ALBANIA	[OTHER]	01/01	12/31	41	
ALGERIA	ALGIERS	01/01	12/31	72	
ALGERIA	[OTHER]	01/01	12/31	112	
ALL PLACES NOT LISTED	ALL PLACES NOT LISTED	01/01	12/31	30	
ANDORRA	ANDORRA	01/01	12/31	123	
ANGOLA	LUANDA	01/01	12/31	170	
ANGOLA	[OTHER]	01/01	12/31	170	
ANGUILLA	THE VALLEY	01/01	12/31	161	
ANTARCTICA	ANTARCTICA REGION POSTS	01/01	12/31	1	
ANTARCTICA	MCMURDO STATION ANTARCTICA	01/01	12/31	1	
ANTIGUA AND BARBUDA	ALL CONTRACTOR FACILITIES	01/01	12/31	22	
ANTIGUA AND BARBUDA	ANTIGUA AND BARBUDA	05/01	11/30	115	
ANTIGUA AND BARBUDA	ANTIGUA AND BARBUDA	12/01	04/30	120	
ANTIGUA AND BARBUDA	[OTHER]	04/16	12/14	18	
ANTIGUA AND BARBUDA	[OTHER]	12/15	04/15	19	
ARGENTINA	BARILOCHE	01/01	12/31	112	
ARGENTINA	BUENOS AIRES	01/01	12/31	129	
ARGENTINA	MENDOZA	01/01	12/31	105	
ARGENTINA	[OTHER]	01/01	12/31	117	
ARMENIA	YEREVAN	01/01	12/31	92	
ARMENIA	[OTHER]	01/01	12/31	92	
ASCENSION ISLAND	ASCENSION ISLAND	01/01	12/31	29	
AUSTRALIA	ADELAIDE	01/01	12/31	130	
AUSTRALIA	BENDIGO	01/01	12/31	130	
AUSTRALIA	BRISBANE	01/01	12/31	105	
AUSTRALIA	BROOME	01/01	12/31	136	
AUSTRALIA	CAIRNS	01/01	12/31	107	
AUSTRALIA	CANBERRA	01/01	12/31	131	
AUSTRALIA	DARWIN, NORTHERN TERRITORY	01/01	12/31	130	
AUSTRALIA	EXMOUTH	01/01	12/31	121	
AUSTRALIA	FREMANTLE	01/01	12/31	111	
AUSTRALIA	HOBART	01/01	12/31	139	
AUSTRALIA	MELBOURNE	01/01	12/31	153	
AUSTRALIA	PERTH	01/01	12/31	143	
AUSTRALIA	RICHMOND, NSW	01/01	12/31	112	
AUSTRALIA	SYDNEY	01/01	12/31	152	
AUSTRALIA	WOOMERA AS	01/01	12/31	107	
AUSTRALIA	[OTHER]	01/01	12/31	107	
AUSTRIA	GRAZ	01/01	12/31	151	

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AUSTRIA	INNSBRUCK	01/01	12/31	131	
AUSTRIA	LINZ	01/01	12/31	155	
AUSTRIA	SALZBURG	01/01	12/31	156	
AUSTRIA	VIENNA	01/01	12/31	128	
AUSTRIA	[OTHER]	01/01	12/31	131	
AZERBAIJAN	BAKU	01/01	12/31	115	
AZERBAIJAN	GANJA	01/01	12/31	90	
AZERBAIJAN	QABALA	01/01	12/31	84	
AZERBAIJAN	[OTHER]	01/01	12/31	81	
BAHAMAS, THE	ALL OTHER OPBAT SITES	01/01	12/31	49.5	
BAHAMAS, THE	ANDROS ISLAND (AUTC SITE)	01/01	12/31	18	
BAHAMAS, THE	ANDROS ISLAND (OPBAT SITE)	01/01	12/31	49.5	20
BAHAMAS, THE	ANDROS ISLAND	01/01	12/31	107	20
BAHAMAS, THE	ELEUTHERA ISLAND	04/17	11/14	143	
BAHAMAS, THE	ELEUTHERA ISLAND	11/15	04/16	150	
BAHAMAS, THE	GRAND BAHAMA ISLAND	01/01	12/31	126	
BAHAMAS, THE	GREAT EXUMA ISL - OPBAT SITE	01/01	12/31	49.5	20
BAHAMAS, THE	GREAT INAGUA ISL - OPBAT SITE	01/01	12/31	49.5	20
BAHAMAS, THE	NASSAU	01/01	12/31	159	20
BAHAMAS, THE	[OTHER]	01/01	12/31	132	
BAHRAIN	BAHRAIN	01/01	12/31	122	
BAHRAIN	MANAMA	01/01	12/31	122	
BAHRAIN	NAVAL SUPPORT ACTIVITY BAHRAIN	01/01	12/31	122	
BAHRAIN	SHAIKH ISA AIR BASE	01/01	12/31	122	
BANGLADESH	CHITTAGONG	01/01	12/31	71	
BANGLADESH	DHAKA	01/01	12/31	90	
BANGLADESH	SYLHET	01/01	12/31	69	
BANGLADESH	[OTHER]	01/01	12/31	71	
BARBADOS	BARBADOS	05/01	11/14	129	
BARBADOS	BARBADOS	11/15	04/30	140	
BELARUS	MINSK	01/01	12/31	84	
BELARUS	[OTHER]	01/01	12/31	84	
BELGIUM	ANTWERP	01/01	12/31	110	
BELGIUM	BRUGGE	01/01	12/31	96	54
BELGIUM	BRUSSELS	01/01	12/31	142	
BELGIUM	DIEGEM	01/01	12/31	142	
BELGIUM	KLEINE BROGEL AB	01/01	12/31	83	
BELGIUM	KLEINE BROGEL	01/01	12/31	83	
BELGIUM	LIEGE	01/01	12/31	78	
BELGIUM	OSTEND	01/01	12/31	96	54
BELGIUM	SHAPE/CHIEVRES	01/01	12/31	85	
BELGIUM	ZAVENTEM	01/01	12/31	142	
BELGIUM	[OTHER]	01/01	12/31	74	
BELIZE	BELIZE CITY	01/01	12/31	91	
BELIZE	BELMOPAN	01/01	12/31	93	
BELIZE	CAYE CAULKER	01/01	12/31	99	
BELIZE	SAN PEDRO	01/01	12/31	99	
BELIZE	[OTHER]	01/01	12/31	91	

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BENIN	COTONOU	01/01	12/31	86	
BENIN	[OTHER]	01/01	12/31	67	
BERMUDA	BERMUDA	04/01	11/30	191	
BERMUDA	BERMUDA	12/01	03/31	183	
BHUTAN	BHUTAN	01/01	12/31	112	
BOLIVIA	COCHABAMBA	01/01	12/31	49	
BOLIVIA	LA PAZ	01/01	12/31	85	
BOLIVIA	POTOSI	01/01	12/31	60	
BOLIVIA	SANTA CRUZ	01/01	12/31	82	
BOLIVIA	TARIJA	01/01	12/31	60	
BOLIVIA	[OTHER]	01/01	12/31	53	
BOSNIA AND HERZEGOVINA	MIL BASES IN SARAJEVO	01/01	12/31	72	
BOSNIA AND HERZEGOVINA	MIL BASES NOT IN SARAJEVO	01/01	12/31	72	
BOSNIA AND HERZEGOVINA	SARAJEVO	01/01	12/31	72	
BOSNIA AND HERZEGOVINA	[OTHER]	01/01	12/31	72	
BOTSWANA	FRANCISTOWN	01/01	12/31	79	
BOTSWANA	GABORONE	01/01	12/31	86	
BOTSWANA	KASANE	01/01	12/31	90	
BOTSWANA	MAUN	01/01	12/31	77	
BOTSWANA	SELEBI PHIKWE	01/01	12/31	78	
BOTSWANA	SEROWE	01/01	12/31	76	
BOTSWANA	[OTHER]	01/01	12/31	78	
BRAZIL	BELEM	01/01	12/31	65	
BRAZIL	BELO HORIZONTE	01/01	12/31	59	
BRAZIL	BRASILIA	01/01	12/31	120	
BRAZIL	FORTALEZA	01/01	12/31	114	
BRAZIL	FOZ DO IGUACU	01/01	12/31	83	
BRAZIL	GOIANIA	01/01	12/31	131	
BRAZIL	MANAUS	01/01	12/31	95	
BRAZIL	NATAL	01/01	12/31	95	
BRAZIL	PORTO ALEGRE	01/01	12/31	102	
BRAZIL	PORTO VELHO	01/01	12/31	50	
BRAZIL	RECIFE, PERNAMBUCO	01/01	12/31	93	
BRAZIL	RIO DE JANEIRO	01/01	12/31	157	
BRAZIL	SALVADOR DA BAHIA	01/01	12/31	121	
BRAZIL	SAO PAULO	01/01	12/31	94	9
BRAZIL	VIRACOPOS AIRPORT	01/01	12/31	94	9
BRAZIL	[OTHER]	01/01	12/31	130	
BRUNEI	BANDAR SERI BEGAWAN	01/01	12/31	97	
BRUNEI	JERUDONG	01/01	12/31	106	
BRUNEI	[OTHER]	01/01	12/31	48	
BULGARIA	BOURGAS	01/01	12/31	73	
BULGARIA	PLOVDIV	01/01	12/31	60	
BULGARIA	SOFIA	01/01	12/31	103	
BULGARIA	VARNA	01/01	12/31	58	
BULGARIA	[OTHER]	01/01	12/31	69	

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BURKINA FASO	BOBO DIOULASSO	01/01	12/31	63	
BURKINA FASO	OUAGADOUGOU	01/01	12/31	108	
BURKINA FASO	[OTHER]	01/01	12/31	63	
BURMA	NAYPYITAW	01/01	12/31	106	
BURMA	RANGOON	01/01	12/31	107	
BURMA	[OTHER]	01/01	12/31	93	
BURUNDI	BUJUMBURA	01/01	12/31	67	
BURUNDI	[OTHER]	01/01	12/31	67	
CABO VERDE	BOA VISTA ISLAND	01/01	12/31	48	
CABO VERDE	FOGO	01/01	12/31	67	
CABO VERDE	PRAIA	01/01	12/31	99	
CABO VERDE	SAL ISLAND	01/01	12/31	97	
CABO VERDE	SAO TIAGO ISLAND	01/01	12/31	46	
CABO VERDE	SAO VICENTE ISLAND	01/01	12/31	83	
CABO VERDE	[OTHER]	01/01	12/31	47	
CAMBODIA	PHNOM PENH	01/01	12/31	85	
CAMBODIA	SIEM REAP	04/01	09/30	79	
CAMBODIA	SIEM REAP	10/01	03/31	81	
CAMBODIA	SIHANOUKVILLE	05/01	08/31	73	
CAMBODIA	SIHANOUKVILLE	09/01	04/30	76	
CAMBODIA	[OTHER]	01/01	12/31	57	
CAMEROON	DOUALA	01/01	12/31	127	
CAMEROON	LIMBE	01/01	12/31	72	
CAMEROON	YAOUNDE	01/01	12/31	110	
CAMEROON	[OTHER]	01/01	12/31	60	
CANADA	BANFF	01/01	12/31	84	
CANADA	CALGARY	01/01	12/31	121	
CANADA	DARTMOUTH	01/01	12/31	136	
CANADA	EAST YORK	05/01	10/31	118	
CANADA	EAST YORK	11/01	04/30	112	
CANADA	EDMONTON	01/01	12/31	72	
CANADA	ETOBICOKE	05/01	10/31	118	
CANADA	ETOBICOKE	11/01	04/30	112	
CANADA	FORT MCMURRAY, ALBERTA	01/01	12/31	92	
CANADA	FREDERICTON	01/01	12/31	119	
CANADA	GANDER, NEWFOUNDLAND	01/01	12/31	111	
CANADA	GOOSE BAY	01/01	12/31	110	
CANADA	HALIFAX	01/01	12/31	136	
CANADA	KELOWNA	01/01	12/31	128	
CANADA	LONDON, ONTARIO	01/01	12/31	94	
CANADA	MISSISSAUGA	01/01	12/31	66	
CANADA	MONCTON	01/01	12/31	113	
CANADA	MONTREAL	01/01	12/31	110	
CANADA	NANOOSE BAY	01/01	12/31	95	
CANADA	NORTH YORK	05/01	10/31	118	
CANADA	NORTH YORK	11/01	04/30	112	
CANADA	OTTAWA	01/01	12/31	112	
CANADA	PRINCE EDWARD ISLAND	01/01	12/31	118	

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CANADA	QUEBEC	01/01	12/31	128	
CANADA	REGINA, SASKATCHEWAN	01/01	12/31	91	
CANADA	RICHMOND	01/01	12/31	122	
CANADA	SASKATOON, SASKATCHEWAN	01/01	12/31	90	
CANADA	SIDNEY	01/01	12/31	102	
CANADA	ST. JOHN'S, NEWFOUNDLAND	01/01	12/31	136	
CANADA	TORONTO	05/01	10/31	118	
CANADA	TORONTO	11/01	04/30	112	
CANADA	VANCOUVER	05/15	09/15	140	
CANADA	VANCOUVER	09/16	05/14	127	
CANADA	VICTORIA	05/15	10/01	125	
CANADA	VICTORIA	10/02	05/14	119	
CANADA	WHISTLER, BC	01/01	12/31	124	
CANADA	WHITEHORSE, YUKON	01/01	12/31	97	
CANADA	WINNIPEG	01/01	12/31	141	
CANADA	YELLOWKNIFE	01/01	12/31	97	
CANADA	YORK & SCARBOROUGH	05/01	10/31	118	
CANADA	YORK & SCARBOROUGH	11/01	04/30	112	
CANADA	[OTHER]	01/01	12/31	107	
CAYMAN ISLANDS	CAYMAN ISLANDS	07/17	12/14	119	
CAYMAN ISLANDS	CAYMAN ISLANDS	12/15	07/16	147	
CENTRAL AFRICAN REPUBLIC	BANGUI	01/01	12/31	111	
CENTRAL AFRICAN REPUBLIC	[OTHER]	01/01	12/31	111	
CHAD	NDJAMENA	01/01	12/31	113	
CHAD	[OTHER]	01/01	12/31	100	
CHAGOS ARCHIPELAGO	DIEGO GARCIA	01/01	12/31	67	
CHAGOS ARCHIPELAGO	US NAVY SUPPORT FACILITY	01/01	12/31	67	
CHILE	SANTIAGO	01/01	12/31	104	
CHILE	[OTHER]	01/01	12/31	89	
CHINA	BEIJING	01/01	12/31	119	
CHINA	CHANGCHUN	01/01	12/31	100	
CHINA	CHENGDU	01/01	12/31	131	
CHINA	CHONGQING	01/01	12/31	126	
CHINA	DALIAN	01/01	12/31	108	
CHINA	FUZHOU	01/01	12/31	122	
CHINA	GUANGZHOU	01/01	12/31	169	
CHINA	GUILIN	01/01	12/31	100	
CHINA	HAIKOU	01/01	12/31	112	
CHINA	HANGZHOU	01/01	12/31	124	
CHINA	HARBIN	01/01	12/31	101	
CHINA	JINAN	01/01	12/31	85	
CHINA	LHASA	01/01	12/31	111	
CHINA	LIJIANG	01/01	12/31	133	
CHINA	NANJING	01/01	12/31	75	
CHINA	NANNING	01/01	12/31	119	
CHINA	NINGBO	01/01	12/31	95	
CHINA	QINGDAO	01/01	12/31	88	

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CHINA	SANYA	01/01	12/31	87	
CHINA	SHANGHAI	01/01	12/31	143	
CHINA	SHANTOU	01/01	12/31	86	
CHINA	SHENYANG	01/01	12/31	107	
CHINA	SHENZHEN	01/01	12/31	135	
CHINA	SUZHOU	01/01	12/31	105	
CHINA	TIANJIN	01/01	12/31	102	
CHINA	URUMQI	01/01	12/31	79	
CHINA	WUHAN	01/01	12/31	109	
CHINA	XIAMEN	01/01	12/31	113	
CHINA	XIAN	01/01	12/31	140	
CHINA	ZHUHAI	01/01	12/31	115	
CHINA	[OTHER]	01/01	12/31	109	
COCOS (KEELING) ISLANDS	COCOS ISLANDS	01/01	12/31	50	
COLOMBIA	BARRANQUILLA	01/01	12/31	85	
COLOMBIA	BOGOTA	01/01	12/31	105	
COLOMBIA	BUENAVENTURA	01/01	12/31	84	
COLOMBIA	CALI	01/01	12/31	85	
COLOMBIA	CARTAGENA	01/01	12/31	107	
COLOMBIA	MEDELLIN	01/01	12/31	96	
COLOMBIA	SAN ANDRES	01/01	12/31	89	
COLOMBIA	SANTA MARTA	01/01	12/31	85	
COLOMBIA	[OTHER]	01/01	12/31	89	
COMOROS	MORONI	01/01	12/31	75	
COMOROS	[OTHER]	01/01	12/31	71	
COOK ISLANDS	RAROTONGA	01/01	12/31	105	
COOK ISLANDS	[OTHER]	01/01	12/31	105	
COSTA RICA	SAN JOSE	01/01	12/31	109	
COSTA RICA	[OTHER]	01/01	12/31	109	
COTE D'IVOIRE	ABIDJAN	01/01	12/31	114	
COTE D'IVOIRE	YAMOOUSSOUKRO	01/01	12/31	75	
COTE D'IVOIRE	[OTHER]	01/01	12/31	76	
CROATIA	CAVTAT	05/13	10/15	124	
CROATIA	CAVTAT	10/16	05/12	113	
CROATIA	DUBROVNIK	05/13	10/15	124	
CROATIA	DUBROVNIK	10/16	05/12	113	
CROATIA	SPLIT	05/01	10/15	121	
CROATIA	SPLIT	10/16	04/30	119	
CROATIA	ZAGREB	01/01	12/31	84	
CROATIA	[OTHER]	01/01	12/31	84	
CUBA	CAMAGUEY	01/01	12/31	64	
CUBA	GUANTANAMO BAY NS	01/01	12/31	37	
CUBA	GUANTANAMO BAY	01/01	12/31	37	
CUBA	HAVANA	01/01	12/31	111	
CUBA	HOLGUIN	01/01	12/31	49	
CUBA	MATANZAS	01/01	12/31	47	
CUBA	SANTIAGO	01/01	12/31	60	
CUBA	TRINIDAD	01/01	12/31	63	

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CUBA	[OTHER]	01/01	12/31	49	
CYPRUS	AKROTIRI	01/01	12/31	130	
CYPRUS	LIMASSOL	01/01	12/31	130	
CYPRUS	NICOSIA	01/01	12/31	120	
CYPRUS	PAPHOS	01/01	12/31	130	
CYPRUS	[OTHER]	01/01	12/31	104	
CZECH REPUBLIC	BRNO	01/01	12/31	93	
CZECH REPUBLIC	PRAGUE	01/01	12/31	136	
CZECH REPUBLIC	[OTHER]	01/01	12/31	82	
DEMOCRATIC REPUBLIC OF THE CONGO	BUKAVU	01/01	12/31	114	
DEMOCRATIC REPUBLIC OF THE CONGO	GOMA	01/01	12/31	106	
DEMOCRATIC REPUBLIC OF THE CONGO	KINSHASA	01/01	12/31	141	
DEMOCRATIC REPUBLIC OF THE CONGO	LUBUMBASHI	01/01	12/31	126	
DEMOCRATIC REPUBLIC OF THE CONGO	MBUJI MAYI, KASAI	01/01	12/31	109	
DEMOCRATIC REPUBLIC OF THE CONGO	[OTHER]	01/01	12/31	101	
DENMARK	AALBORG	01/01	12/31	118	
DENMARK	COPENHAGEN	01/01	12/31	159	
DENMARK	LYNGBY	01/01	12/31	159	
DENMARK	ODENSE	01/01	12/31	124	
DENMARK	[OTHER]	01/01	12/31	113	
DJIBOUTI	CAMP LEMONNIER	01/01	12/31	69	
DJIBOUTI	DJIBOUTI CITY	01/01	12/31	132	
DJIBOUTI	[OTHER]	01/01	12/31	69	
DOMINICA	DOMINICA	01/01	12/31	83	
DOMINICAN REPUBLIC	BAVARO	01/01	12/31	63	
DOMINICAN REPUBLIC	LA ROMANA	01/01	12/31	83	
DOMINICAN REPUBLIC	PUERTO PLATA	01/01	12/31	46	
DOMINICAN REPUBLIC	PUNTA CANA	01/01	12/31	65	
DOMINICAN REPUBLIC	SANTO DOMINGO	01/01	12/31	100	
DOMINICAN REPUBLIC	SOSUA	01/01	12/31	63	
DOMINICAN REPUBLIC	[OTHER]	01/01	12/31	60	
ECUADOR	CUENCA	01/01	12/31	98	
ECUADOR	GALAPAGOS ISLANDS	01/01	12/31	131	
ECUADOR	GUAYAQUIL	01/01	12/31	101	
ECUADOR	MANTA AB	01/01	12/31	89	
ECUADOR	MANTA	01/01	12/31	89	
ECUADOR	QUITO	01/01	12/31	107	
ECUADOR	[OTHER]	01/01	12/31	98	
EGYPT	ALEXANDRIA	01/01	12/31	70	
EGYPT	ASWAN	01/01	12/31	92	
EGYPT	CAIRO	01/01	12/31	98	
EGYPT	LUXOR	01/01	12/31	79	
EGYPT	MFO BASES	01/01	12/31	4	
EGYPT	SHARM EL SHEIKH	01/01	12/31	87	

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EGYPT	[OTHER]	01/01	12/31	56	
EL SALVADOR	SAN SALVADOR IAP (AREA OF COMALAPA)	01/01	12/31	93	5
EL SALVADOR	SAN SALVADOR	01/01	12/31	93	5
EL SALVADOR	[OTHER]	01/01	12/31	48	
EQUATORIAL GUINEA	BATA	01/01	12/31	61	
EQUATORIAL GUINEA	MALABO	01/01	12/31	110	
EQUATORIAL GUINEA	[OTHER]	01/01	12/31	110	
ERITREA	ASMARA	01/01	12/31	108	
ERITREA	KEREN	01/01	12/31	85	
ERITREA	MASSAWA	01/01	12/31	83	
ERITREA	[OTHER]	01/01	12/31	85	
ESTONIA	TALLINN	01/01	12/31	118	
ESTONIA	[OTHER]	01/01	12/31	90	
ESWATINI	MBABANE	01/01	12/31	72	
ESWATINI	[OTHER]	01/01	12/31	28	
ETHIOPIA	ADDIS ABABA	01/01	12/31	85	
ETHIOPIA	[OTHER]	01/01	12/31	61	
FALKLAND ISLANDS (ISLAS MALVINAS)	FALKLAND ISLANDS	01/01	12/31	71	
FAROE ISLANDS	FAROE ISLANDS	01/01	12/31	101	
FIJI	KOROLEVU	01/01	12/31	79	
FIJI	NADI	01/01	12/31	100	
FIJI	NATADOLA	01/01	12/31	149	
FIJI	SIGATOKA	01/01	12/31	84	
FIJI	SUVA	01/01	12/31	99	
FIJI	[OTHER]	01/01	12/31	99	
FINLAND	HELSINKI	01/01	12/31	146	
FINLAND	[OTHER]	01/01	12/31	125	
FRANCE	BORDEAUX	01/01	12/31	137	
FRANCE	CANNES	05/01	09/30	169	
FRANCE	CANNES	10/01	04/30	154	
FRANCE	DEAUVILLE	01/01	12/31	130	
FRANCE	ESSONE	01/01	12/31	183	
FRANCE	HAUTS-DE-SEINE	01/01	12/31	183	
FRANCE	LYON	01/01	12/31	130	
FRANCE	MARSEILLE	01/01	12/31	132	
FRANCE	MONTPELLIER	01/01	12/31	168	
FRANCE	NICE	01/01	12/31	143	
FRANCE	PARIS	01/01	12/31	183	
FRANCE	SEINE-ST. DENIS	01/01	12/31	183	
FRANCE	STRASBOURG	01/01	12/31	142	
FRANCE	TOULOUSE	01/01	12/31	133	
FRANCE	VAL-D'OISE	01/01	12/31	183	
FRANCE	VAL-DE-MARNE	01/01	12/31	183	
FRANCE	YVELINES	01/01	12/31	183	
FRANCE	[OTHER]	01/01	12/31	134	
FRENCH GUIANA	FRENCH GUIANA	01/01	12/31	95	
FRENCH POLYNESIA	FRENCH POLYNESIA	01/01	12/31	155	

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GABON	LIBREVILLE	01/01	12/31	111	
GABON	[OTHER]	01/01	12/31	133	
GAMBIA, THE	BANJUL	01/01	12/31	81	
GAMBIA, THE	[OTHER]	01/01	12/31	32	
GEORGIA	AJARA REGION	01/01	12/31	95	
GEORGIA	BORJOMI	01/01	12/31	71	
GEORGIA	GUDAURI	04/01	11/30	71	
GEORGIA	GUDAURI	12/01	03/31	77	
GEORGIA	KUTAISI	01/01	12/31	76	
GEORGIA	TBILISI	01/01	12/31	105	
GEORGIA	[OTHER]	01/01	12/31	63	
GERMANY	ANDERSON BARRACKS	01/01	12/31	121	
GERMANY	BAD KREUZNACH MILITARY COMMUNITIES	01/01	12/31	128	
GERMANY	BARTON BARRACKS	01/01	12/31	128	
GERMANY	BAUMHOLDER MILITARY COMMUNITIES	01/01	12/31	128	
GERMANY	BERLIN	01/01	12/31	116	
GERMANY	BOEBLINGEN	01/01	12/31	111	
GERMANY	BONAMES	01/01	12/31	136	
GERMANY	BONN	01/01	12/31	128	
GERMANY	BREMEN	01/01	12/31	133	
GERMANY	BUCHEL AB	01/01	12/31	128	
GERMANY	CLAY KASERNE	01/01	12/31	112	
GERMANY	COLOGNE	01/01	12/31	128	
GERMANY	DRESDEN	01/01	12/31	132	
GERMANY	DUESSELDORF	01/01	12/31	135	
GERMANY	ECHTERDINGEN (STUTT GART ARMY AIRFLD)	01/01	12/31	111	
GERMANY	ECHTERDINGEN	01/01	12/31	111	
GERMANY	ERFURT	01/01	12/31	126	
GERMANY	ESCHBORN	01/01	12/31	136	
GERMANY	ESSLINGEN	01/01	12/31	111	
GERMANY	FRANKFURT AM MAIN	01/01	12/31	136	
GERMANY	GARMISCH-PARTENKIRCHEN	01/01	12/31	135	
GERMANY	GEILENKIRCHEN AB	01/01	12/31	128	
GERMANY	HAMBURG	01/01	12/31	114	
GERMANY	HANNOVER	01/01	12/31	104	
GERMANY	HEIDELBERG	01/01	12/31	126	
GERMANY	HERONGEN	01/01	12/31	135	
GERMANY	HOECHST	01/01	12/31	136	
GERMANY	KAISERSLAUTERN MILITARY COMMUNITY	01/01	12/31	128	
GERMANY	KALKAR	01/01	12/31	135	
GERMANY	KAPAUN AS	01/01	12/31	128	
GERMANY	KAPAUN NCO ACADEMY	01/01	12/31	128	
GERMANY	KATTERBACH KASERNE	01/01	12/31	128	
GERMANY	KELLEY BARRACKS (STUTT GART)	01/01	12/31	111	
GERMANY	KOENIGSWINTER	01/01	12/31	128	
GERMANY	KORNWESTHEIM	01/01	12/31	111	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
GERMANY	LANDSTUHL REGIONAL MEDICAL CENTER	01/01	12/31	128	
GERMANY	LANDSTUHL	01/01	12/31	128	
GERMANY	LEIPZIG	01/01	12/31	121	
GERMANY	LUDWIGSBURG	01/01	12/31	111	
GERMANY	MAINZ	01/01	12/31	121	
GERMANY	MOEHRINGEN/STUTTGART	01/01	12/31	111	
GERMANY	MOENCHEN-GLADBACH	01/01	12/31	135	
GERMANY	MUNICH	01/01	12/31	101	
GERMANY	NELLINGEN	01/01	12/31	111	
GERMANY	OBERAMMERGAU	01/01	12/31	135	
GERMANY	OFFENBACH	01/01	12/31	136	
GERMANY	PANZER KASERNE/BOEBLINGEN	01/01	12/31	111	
GERMANY	PANZER KASERNE/STUTTGART	01/01	12/31	111	
GERMANY	PATCH BARRACKS	01/01	12/31	111	
GERMANY	PATCH KASERNE	01/01	12/31	111	
GERMANY	RAMSTEIN AB	01/01	12/31	128	
GERMANY	ROBINSON BARRACKS	01/01	12/31	111	
GERMANY	ROEDELHEIM	01/01	12/31	136	
GERMANY	SCHWETZINGEN MILITARY ACTIVITIES	01/01	12/31	126	
GERMANY	SEMBACH KASERNE	01/01	12/31	128	
GERMANY	SINDELFINGEN	01/01	12/31	111	
GERMANY	SPANGDAHLEM AB	01/01	12/31	128	
GERMANY	STORCK BARRACKS	01/01	12/31	128	
GERMANY	STUTTGART	01/01	12/31	111	
GERMANY	TUEBINGEN	01/01	12/31	111	
GERMANY	TWISTEDEN	01/01	12/31	135	
GERMANY	USAG ANSBACH	01/01	12/31	128	
GERMANY	USAG BAVARIA - GARMISCH	01/01	12/31	135	
GERMANY	USAG BAVARIA - GRAFENWOEHR	01/01	12/31	128	
GERMANY	USAG BAVARIA - HOHENFELS	01/01	12/31	128	
GERMANY	USAG BAVARIA - VILSECK	01/01	12/31	128	
GERMANY	VAIHINGEN/STUTTGART	01/01	12/31	111	
GERMANY	VOGELWEH	01/01	12/31	128	
GERMANY	WIESBADEN	01/01	12/31	112	
GERMANY	ZUFFENHAUSEN/STUTTGART	01/01	12/31	111	
GERMANY	[OTHER]	01/01	12/31	128	
GHANA	ACCRA	01/01	12/31	99	
GHANA	TAKORADI	01/01	12/31	82	
GHANA	[OTHER]	01/01	12/31	70	
GIBRALTAR	GIBRALTAR	01/01	12/31	54	
GREECE	ATHENS	01/01	12/31	128	
GREECE	IRAKLION (CRETE)	01/01	12/31	87	
GREECE	SOUDA BAY NAVAL SUP ACT	01/01	12/31	87	
GREECE	[OTHER]	01/01	12/31	87	
GREENLAND	ILULISSAT	01/01	12/31	126	
GREENLAND	KANGERLUSSUAQ	01/01	12/31	113	
GREENLAND	NUUK	01/01	12/31	121	
GREENLAND	THULE AB	01/01	12/31	68	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
GREENLAND	THULE	01/01	12/31	68	
GREENLAND	[OTHER]	01/01	12/31	100	
GRENADA	GRENADA	04/17	12/19	114	
GRENADA	GRENADA	12/20	04/16	121	
GUADELOUPE	BASSE-TERRE	05/01	12/14	66	
GUADELOUPE	BASSE-TERRE	12/15	04/30	73	
GUADELOUPE	GRAND-TERRE	05/01	12/14	66	
GUADELOUPE	GRAND-TERRE	12/15	04/30	73	
GUADELOUPE	ISLE DES SAINTES	05/01	12/14	66	
GUADELOUPE	ISLE DES SAINTES	12/15	04/30	73	
GUADELOUPE	ISLE LA DESIRADE	05/01	12/14	66	
GUADELOUPE	ISLE LA DESIRADE	12/15	04/30	73	
GUADELOUPE	ISLE MARIE-GALANTE	05/01	12/14	66	
GUADELOUPE	ISLE MARIE-GALANTE	12/15	04/30	73	
GUADELOUPE	PETITE-TERRE	05/01	12/14	66	
GUADELOUPE	PETITE-TERRE	12/15	04/30	73	
GUADELOUPE	SAINT MARTIN (FRENCH PART)	05/01	12/14	66	
GUADELOUPE	SAINT MARTIN (FRENCH PART)	12/15	04/30	73	
GUADELOUPE	[OTHER]	01/01	12/31	80	
GUATEMALA	GUATEMALA CITY	01/01	12/31	96	
GUATEMALA	[OTHER]	01/01	12/31	76	
GUINEA-BISSAU	BISSAU	01/01	12/31	78	
GUINEA-BISSAU	[OTHER]	01/01	12/31	44	
GUINEA	CONAKRY	01/01	12/31	103	
GUINEA	[OTHER]	01/01	12/31	48	
GUYANA	GEORGETOWN	01/01	12/31	107	
GUYANA	[OTHER]	01/01	12/31	107	
HAITI	CAP HAITIEN	01/01	12/31	91	
HAITI	JACMEL	01/01	12/31	75	
HAITI	MONTROUIS	01/01	12/31	106	
HAITI	PETIONVILLE	01/01	12/31	111	
HAITI	PORT-AU-PRINCE	01/01	12/31	111	
HAITI	[OTHER]	01/01	12/31	40	
HOLY SEE	HOLY SEE	01/01	12/31	143	
HONDURAS	BAY ISLANDS	01/01	12/31	52	
HONDURAS	LA CEIBA	01/01	12/31	85	
HONDURAS	SAN PEDRO SULA	01/01	12/31	98	
HONDURAS	TEGUCIGALPA	01/01	12/31	97	
HONDURAS	TELA	01/01	12/31	86	
HONDURAS	[OTHER]	01/01	12/31	80	
HONG KONG	HONG KONG NAVY CONTRACTING DEPT	01/01	12/31	180	
HONG KONG	HONG KONG	01/01	12/31	180	
HUNGARY	BUDAPEST	01/01	12/31	103	
HUNGARY	PAPA	01/01	12/31	62	
HUNGARY	[OTHER]	01/01	12/31	62	
ICELAND	AKUREYRI	01/01	12/31	134	
ICELAND	EGILSSTADIR	01/01	12/31	139	
ICELAND	REYKJAVIK	05/15	09/30	146	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
ICELAND	REYKJAVIK	10/01	05/14	139	
ICELAND	[OTHER]	01/01	12/31	134	
INDIA	AGRA	01/01	12/31	114	
INDIA	BANGALORE	01/01	12/31	141	
INDIA	CHENNAI	01/01	12/31	127	
INDIA	GOA	01/01	12/31	79	
INDIA	HYDERABAD	01/01	12/31	118	
INDIA	KOLKATA	01/01	12/31	95	
INDIA	MUMBAI	01/01	12/31	129	
INDIA	NEW DELHI	01/01	12/31	109	
INDIA	PUNE	01/01	12/31	101	
INDIA	TRIVANDRUM	01/01	12/31	56	
INDIA	[OTHER]	01/01	12/31	92	
INDONESIA	BALI	01/01	12/31	138	
INDONESIA	BANDUNG	01/01	12/31	107	
INDONESIA	DENPASAR	01/01	12/31	138	
INDONESIA	JAKARTA	01/01	12/31	104	
INDONESIA	JAYAPURA	01/01	12/31	40	
INDONESIA	MEDAN	01/01	12/31	56	
INDONESIA	SURABAYA	01/01	12/31	138	
INDONESIA	TIMIKA, IRIAN JAYA	01/01	12/31	68	
INDONESIA	[OTHER]	01/01	12/31	56	
IRAN	TEHRAN	01/01	12/31	58	
IRAN	[OTHER]	01/01	12/31	58	
IRAQ	BAGHDAD (NON-US FACILITIES)	01/01	12/31	54	4
IRAQ	BAGHDAD IAP	01/01	12/31	11	4
IRAQ	BAGHDAD	01/01	12/31	11	4
IRAQ	DOHUK (NON-US FACILITIES)	01/01	12/31	48	4
IRAQ	ERBIL (NON-US FACILITIES)	01/01	12/31	65	4
IRAQ	ERBIL	01/01	12/31	11	4
IRAQ	MILITARY BASES IN BAGHDAD	01/01	12/31	11	4
IRAQ	MILITARY BASES NOT IN BAGHDAD	01/01	12/31	11	4
IRAQ	SULAIMANIYAH (NON-US FACILITIES)	01/01	12/31	48	4
IRAQ	[OTHER] (NON-US FACILITIES)	01/01	12/31	82	4
IRAQ	[OTHER]	01/01	12/31	11	4
IRELAND	CORK	01/01	12/31	118	
IRELAND	DUBLIN	01/01	12/31	136	
IRELAND	GALWAY	01/01	12/31	117	
IRELAND	[OTHER]	01/01	12/31	103	
ISRAEL	EILAT	01/01	12/31	140	
ISRAEL	EN BOQEQ	01/01	12/31	122	
ISRAEL	HAIFA	01/01	12/31	132	
ISRAEL	HERZLIYA-PITUACH	01/01	12/31	153	
ISRAEL	SEDOM	01/01	12/31	122	
ISRAEL	TEL AVIV	01/01	12/31	170	
ISRAEL	TIBERIAS	01/01	12/31	146	
ISRAEL	[OTHER]	01/01	12/31	146	
ITALY	AVIANO AB	01/01	12/31	90	

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ITALY	AVIANO	01/01	12/31	90	
ITALY	BARI	01/01	12/31	147	
ITALY	BOLOGNA	01/01	12/31	131	
ITALY	BOLZANO	01/01	12/31	115	
ITALY	CAMP DARBY (INCLUDING LEGHORN)	01/01	12/31	97	
ITALY	CAPRI	01/01	12/31	178	
ITALY	CASERMA EDERLE	01/01	12/31	94	
ITALY	CATANIA	01/01	12/31	129	
ITALY	COMO	01/01	12/31	170	
ITALY	FERRARA	01/01	12/31	116	
ITALY	FLORENCE	01/01	12/31	138	
ITALY	GAETA	05/15	09/15	74	
ITALY	GAETA	09/16	05/14	71	
ITALY	GENOA	01/01	12/31	124	
ITALY	GHEDI AB	01/01	12/31	96	
ITALY	LA SPEZIA	01/01	12/31	110	
ITALY	LATINA AIR FORCE NCISS SCHOOL	01/01	12/31	123	
ITALY	LATINA ARMY NCISS SCHOOL	01/01	12/31	123	
ITALY	MILAN	01/01	12/31	217	
ITALY	MODENA	01/01	12/31	96	
ITALY	NAPLES NAVAL SUPPORT ACTIVITY	01/01	12/31	151	
ITALY	NAPLES	01/01	12/31	151	
ITALY	PALERMO	01/01	12/31	123	
ITALY	PISA	01/01	12/31	97	
ITALY	RAVENNA	01/01	12/31	109	
ITALY	REGGIO EMILIA	01/01	12/31	117	
ITALY	RIMINI	01/01	12/31	126	
ITALY	ROME	01/01	12/31	143	
ITALY	SIENA	01/01	12/31	121	
ITALY	SIGONELLA NAS	01/01	12/31	123	
ITALY	TAORMINA	01/01	12/31	129	
ITALY	TREVISO	01/01	12/31	115	
ITALY	TRIESTE	01/01	12/31	113	
ITALY	TURIN	01/01	12/31	147	
ITALY	VENICE	01/01	12/31	155	
ITALY	VERONA	01/01	12/31	93	
ITALY	VICENZA	01/01	12/31	94	
ITALY	[OTHER]	01/01	12/31	123	
JAMAICA	KINGSTON	01/01	12/31	101	
JAMAICA	MONTEGO BAY	09/02	11/30	86	
JAMAICA	MONTEGO BAY	12/01	09/01	96	
JAMAICA	[OTHER]	01/01	12/31	101	
JAPAN	ADACHI	01/01	12/31	227	
JAPAN	AKASHI	01/01	12/31	153	
JAPAN	AKITA	01/01	12/31	102	
JAPAN	AMAGASAKI	01/01	12/31	153	
JAPAN	AOMORI	01/01	12/31	105	
JAPAN	ARAKAWA	01/01	12/31	227	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
JAPAN	ASAHIKAWA	01/01	12/31	88	
JAPAN	ASHIYA	01/01	12/31	160	
JAPAN	ATSUGI NAF	01/01	12/31	106	
JAPAN	ATSUGI	01/01	12/31	106	
JAPAN	AWASHIMA	01/01	12/31	207	
JAPAN	AYASE	01/01	12/31	106	
JAPAN	BEPPU	01/01	12/31	110	
JAPAN	BUNKYO	01/01	12/31	227	
JAPAN	CAMP ASAKA	01/01	12/31	106	
JAPAN	CAMP BETSUKAI	01/01	12/31	88	
JAPAN	CAMP BUTLER USMCB	05/01	09/14	119	
JAPAN	CAMP BUTLER USMCB	09/15	04/30	103	
JAPAN	CAMP COURTNEY	05/01	09/14	119	
JAPAN	CAMP COURTNEY	09/15	04/30	103	
JAPAN	CAMP FOSTER USMC	05/01	09/14	119	
JAPAN	CAMP FOSTER USMC	09/15	04/30	103	
JAPAN	CAMP FUJI	01/01	12/31	94	
JAPAN	CAMP HANSEN USMC	05/01	09/14	119	
JAPAN	CAMP HANSEN USMC	09/15	04/30	103	
JAPAN	CAMP HIGASHI-CHITOSE	01/01	12/31	82	
JAPAN	CAMP IMAZU	01/01	12/31	125	
JAPAN	CAMP ITAMI	01/01	12/31	153	
JAPAN	CAMP KENGUN	01/01	12/31	102	
JAPAN	CAMP KINSER USMC	05/01	09/14	119	
JAPAN	CAMP KINSER USMC	09/15	04/30	103	
JAPAN	CAMP KITA-KUMAMOTO	01/01	12/31	102	
JAPAN	CAMP LESTER	05/01	09/14	119	
JAPAN	CAMP LESTER	09/15	04/30	103	
JAPAN	CAMP SCHWAB USMC	05/01	09/14	119	
JAPAN	CAMP SCHWAB USMC	09/15	04/30	103	
JAPAN	CAMP SENDAI	01/01	12/31	129	
JAPAN	CAMP SHIELDS	05/01	09/14	119	
JAPAN	CAMP SHIELDS	09/15	04/30	103	
JAPAN	CAMP ZAMA	01/01	12/31	106	
JAPAN	CHIBA-KEN	01/01	12/31	106	
JAPAN	CHITOSE	01/01	12/31	82	
JAPAN	CHIYODA	01/01	12/31	227	
JAPAN	CHUO	01/01	12/31	227	
JAPAN	EDOGAWA	01/01	12/31	227	
JAPAN	FUKUI	01/01	12/31	75	
JAPAN	FUKUOKA	01/01	12/31	174	
JAPAN	FUKUYAMA	01/01	12/31	81	
JAPAN	FUSSA	01/01	12/31	106	
JAPAN	FUTENMA MCAS	05/01	09/14	119	
JAPAN	FUTENMA MCAS	09/15	04/30	103	
JAPAN	GIFU	01/01	12/31	120	
JAPAN	HAMAMATSU	01/01	12/31	88	
JAPAN	HANEDA	01/01	12/31	106	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
JAPAN	HIROSHIMA	01/01	12/31	106	
JAPAN	ITABASHI	01/01	12/31	227	
JAPAN	ITAZUKE	01/01	12/31	174	
JAPAN	IWAKUNI MCAS	01/01	12/31	94	
JAPAN	IZUMISANO	01/01	12/31	92	
JAPAN	KADENA AB	05/01	09/14	119	
JAPAN	KADENA AB	09/15	04/30	103	
JAPAN	KADENA NAF	05/01	09/14	119	
JAPAN	KADENA NAF	09/15	04/30	103	
JAPAN	KAGOSHIMA	01/01	12/31	90	
JAPAN	KANAGAWA-KEN	01/01	12/31	106	
JAPAN	KANAZAWA	01/01	12/31	96	
JAPAN	KATSUSHIKA	01/01	12/31	227	
JAPAN	KITA	01/01	12/31	227	
JAPAN	KITAKYUSHU	01/01	12/31	116	
JAPAN	KOCHI	01/01	12/31	81	
JAPAN	KOMAKI	01/01	12/31	116	
JAPAN	KOTO	01/01	12/31	227	
JAPAN	KUMAMOTO	01/01	12/31	102	
JAPAN	KURASHIKI	01/01	12/31	168	
JAPAN	KURE	01/01	12/31	119	
JAPAN	KUSHIRO	01/01	12/31	88	
JAPAN	KYOTO	01/01	12/31	153	
JAPAN	MACHIDA-SHI	01/01	12/31	106	
JAPAN	MATSUE	01/01	12/31	79	
JAPAN	MATSUYAMA	01/01	12/31	116	
JAPAN	MEGURO	01/01	12/31	227	
JAPAN	MINATO	01/01	12/31	227	
JAPAN	MISAWA AB	01/01	12/31	105	
JAPAN	MISAWA NAF	01/01	12/31	105	
JAPAN	MIYAZAKI CITY	01/01	12/31	128	
JAPAN	MORIOKA	01/01	12/31	84	
JAPAN	NAGASAKI	01/01	12/31	130	
JAPAN	NAGOYA	01/01	12/31	125	
JAPAN	NAKANO	01/01	12/31	227	
JAPAN	NARA	01/01	12/31	97	
JAPAN	NARITA	01/01	12/31	91	
JAPAN	NERIMA	01/01	12/31	227	
JAPAN	NIIGATA	01/01	12/31	100	
JAPAN	NISHINOMIYA	01/01	12/31	160	
JAPAN	OBIHIRO	01/01	12/31	86	
JAPAN	OITA	01/01	12/31	104	
JAPAN	OKAYAMA	01/01	12/31	125	
JAPAN	OKINAWA PREFECTURE	05/01	09/14	119	
JAPAN	OKINAWA PREFECTURE	09/15	04/30	103	
JAPAN	OSAKA-KOBE	01/01	12/31	153	
JAPAN	OTA	01/01	12/31	227	
JAPAN	OTSU	01/01	12/31	125	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
JAPAN	OYAMA	01/01	12/31	90	
JAPAN	SAGAMIHARA DEPOT	01/01	12/31	106	
JAPAN	SAITAMA-KEN	01/01	12/31	106	
JAPAN	SAPPORO	01/01	12/31	141	
JAPAN	SASEBO US FLT ACTIVITIES	01/01	12/31	108	
JAPAN	SASEBO	01/01	12/31	108	
JAPAN	SENDAI	01/01	12/31	129	
JAPAN	SETAGAYA	01/01	12/31	227	
JAPAN	SHIBUYA	01/01	12/31	227	
JAPAN	SHIGA	01/01	12/31	125	
JAPAN	SHINAGAWA	01/01	12/31	227	
JAPAN	SHINJUKU	01/01	12/31	227	
JAPAN	SUGINAMI	01/01	12/31	227	
JAPAN	SUMIDA	01/01	12/31	227	
JAPAN	TACHIKAWA	01/01	12/31	106	
JAPAN	TAITO	01/01	12/31	227	
JAPAN	TAKAMATSU	01/01	12/31	89	
JAPAN	TAKAYAMA	01/01	12/31	108	
JAPAN	TOKUSHIMA	01/01	12/31	92	
JAPAN	TOKYO CITY	01/01	12/31	227	
JAPAN	TOKYO-TO	01/01	12/31	106	13
JAPAN	TORI STATION	05/01	09/14	119	
JAPAN	TORI STATION	09/15	04/30	103	
JAPAN	TOSHIMA	01/01	12/31	227	
JAPAN	TOTTORI	01/01	12/31	111	
JAPAN	TOYAMA	01/01	12/31	106	
JAPAN	TOYONAKA	01/01	12/31	149	
JAPAN	TSU	01/01	12/31	108	
JAPAN	US NAVAL HOSPITAL, OKINAWA	05/01	09/14	119	
JAPAN	US NAVAL HOSPITAL, OKINAWA	09/15	04/30	103	
JAPAN	US NAVAL JOINT SERV ACT	01/01	12/31	227	
JAPAN	WAKAYAMA	01/01	12/31	119	
JAPAN	WHITE BEACH NAVAL FACILITY	05/01	09/14	119	
JAPAN	WHITE BEACH NAVAL FACILITY	09/15	04/30	103	
JAPAN	YAMATO	01/01	12/31	84	
JAPAN	YOKOHAMA	01/01	12/31	125	
JAPAN	YOKOSUKA US NAVAL ACTIVITIES	01/01	12/31	94	
JAPAN	YOKOTA AB	01/01	12/31	79	
JAPAN	YOKOTA	01/01	12/31	79	
JAPAN	YUFUIN	01/01	12/31	103	
JAPAN	[OTHER]	01/01	12/31	94	
JERUSALEM	JERUSALEM	01/01	12/31	140	
JORDAN	AMMAN	01/01	12/31	141	
JORDAN	AQABA	01/01	12/31	105	
JORDAN	DEAD SEA/JORDAN VALLEY	03/15	06/15	118	
JORDAN	DEAD SEA/JORDAN VALLEY	06/16	03/14	117	
JORDAN	PETRA	01/01	12/31	125	
JORDAN	[OTHER]	01/01	12/31	105	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
KAZAKHSTAN	AKTAU	01/01	12/31	93	
KAZAKHSTAN	ALMATY	01/01	12/31	99	
KAZAKHSTAN	ASTANA	01/01	12/31	133	
KAZAKHSTAN	[OTHER]	01/01	12/31	98	
KENYA	KAHAWA	01/01	12/31	120	16
KENYA	KIAMBU	01/01	12/31	120	16
KENYA	KIHARA	01/01	12/31	120	16
KENYA	KIKUYU	01/01	12/31	120	16
KENYA	KIRBICHIKU	01/01	12/31	120	16
KENYA	LAMU	01/16	06/30	112	
KENYA	LAMU	07/01	01/15	120	
KENYA	MALINDI	01/16	06/30	86	
KENYA	MALINDI	07/01	01/15	93	
KENYA	MARA AREA REGION	01/16	06/30	28	
KENYA	MARA AREA REGION	07/01	01/15	33	
KENYA	MOMBASA	01/01	12/31	106	
KENYA	MT. KENYA AREA	01/16	06/30	75	
KENYA	MT. KENYA AREA	07/01	01/15	83	
KENYA	NAIROBI	01/01	12/31	120	16
KENYA	NANYUKI	01/01	12/31	20	
KENYA	RUIRU	01/01	12/31	120	16
KENYA	THOGOTO	01/01	12/31	120	16
KENYA	WANGIGE	01/01	12/31	120	16
KENYA	WATAMU	01/01	12/31	103	
KENYA	[OTHER]	01/01	12/31	79	
KIRIBATI	CHRISTMAS ISLAND	01/01	12/31	64	
KIRIBATI	KIRIBATI	01/01	12/31	53	
KIRIBATI	[OTHER]	01/01	12/31	45	
KOREA, SOUTH	BUSAN	01/01	12/31	145	
KOREA, SOUTH	CAMP CARROLL	01/01	12/31	132	
KOREA, SOUTH	CAMP CASEY	01/01	12/31	53	
KOREA, SOUTH	CAMP HENRY & WALKER	01/01	12/31	132	
KOREA, SOUTH	CAMP HUMPHREYS	01/01	12/31	64	
KOREA, SOUTH	CAMP MARKET	01/01	12/31	142	17
KOREA, SOUTH	CAMP RED CLOUD	01/01	12/31	53	
KOREA, SOUTH	CAMP STANLEY	01/01	12/31	53	
KOREA, SOUTH	CHANGWON	01/01	12/31	72	
KOREA, SOUTH	CHEJU	01/01	12/31	106	
KOREA, SOUTH	CHINJU	01/01	12/31	71	
KOREA, SOUTH	CHONGJU	01/01	12/31	55	
KOREA, SOUTH	CHONJU	01/01	12/31	75	
KOREA, SOUTH	CHUNG JU	01/01	12/31	62	
KOREA, SOUTH	FLEET ACTIVITIES CHINHAE	01/01	12/31	72	
KOREA, SOUTH	INCHEON	01/01	12/31	98	
KOREA, SOUTH	K-16	01/01	12/31	142	17
KOREA, SOUTH	KIMHAE	01/01	12/31	71	
KOREA, SOUTH	KIMPO AIRFIELD	01/01	12/31	142	17
KOREA, SOUTH	KUMI	01/01	12/31	79	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
KOREA, SOUTH	KUNSAN AB	01/01	12/31	64	
KOREA, SOUTH	KWANGJU	01/01	12/31	142	
KOREA, SOUTH	KYONGJU	01/01	12/31	97	
KOREA, SOUTH	MASAN	01/01	12/31	78	
KOREA, SOUTH	MERCER & COLBERN	01/01	12/31	142	17
KOREA, SOUTH	OSAN AB	01/01	12/31	53	
KOREA, SOUTH	PYEONGCHANG	01/01	12/31	89	
KOREA, SOUTH	PYONGTAEK	01/01	12/31	64	
KOREA, SOUTH	SEOUL	01/01	12/31	142	17
KOREA, SOUTH	SOKCHO	01/01	12/31	89	
KOREA, SOUTH	SUWON AB	01/01	12/31	142	17
KOREA, SOUTH	TAEGU	01/01	12/31	132	
KOREA, SOUTH	TAEJON	01/01	12/31	79	
KOREA, SOUTH	UIJONGBU	01/01	12/31	53	
KOREA, SOUTH	ULSAN	01/01	12/31	103	
KOREA, SOUTH	YONGSAN US ARMY GARRISON	01/01	12/31	142	
KOREA, SOUTH	[OTHER]	01/01	12/31	53	
KOSOVO	MILITARY BASES IN PRISTINA	01/01	12/31	69	
KOSOVO	MILITARY BASES NOT IN PRISTINA	01/01	12/31	46	
KOSOVO	PRISTINA	01/01	12/31	69	
KOSOVO	[OTHER]	01/01	12/31	46	
KUWAIT	CAMP DOHA	01/01	12/31	105	
KUWAIT	KUWAIT CITY	01/01	12/31	105	
KUWAIT	MILITARY BASES NOT IN KUWAIT CITY	01/01	12/31	105	
KUWAIT	[OTHER]	01/01	12/31	105	
KYRGYZSTAN	BISHKEK	01/01	12/31	87	
KYRGYZSTAN	ISSYK-KUL REGION	01/01	12/31	62	
KYRGYZSTAN	MANAS-GANCI AIR BASE	01/01	12/31	87	
KYRGYZSTAN	[OTHER]	01/01	12/31	53	
LAOS	LUANG PRABANG	01/01	12/31	89	
LAOS	VIENTIANE	01/01	12/31	92	
LAOS	[OTHER]	01/01	12/31	81	
LATVIA	RIGA	01/01	12/31	113	
LATVIA	[OTHER]	01/01	12/31	80	
LEBANON	BEIRUT (NON-US FACILITIES)	01/01	12/31	75	6
LEBANON	BEIRUT	01/01	12/31	75	6
LEBANON	[OTHER] (NON-US FACILITIES)	01/01	12/31	75	6
LEBANON	[OTHER]	01/01	12/31	75	6
LESOTHO	MASERU	01/01	12/31	74	
LESOTHO	[OTHER]	01/01	12/31	86	
LIBERIA	CAMP SANDEE WARE	01/01	12/31	92	25
LIBERIA	CAREYSBURG	01/01	12/31	92	25
LIBERIA	EDWARD B. KESSELY BARRACKS	01/01	12/31	92	25
LIBERIA	MONROVIA	01/01	12/31	95	25
LIBERIA	SCHIEFFELIN	01/01	12/31	92	25
LIBERIA	[OTHER]	01/01	12/31	46	25
LIBYA	BENGHAZI	01/01	12/31	79	
LIBYA	MISURATA	01/01	12/31	79	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
LIBYA	SIRTE	01/01	12/31	79	
LIBYA	TRIPOLI (NON-US FACILITIES)	01/01	12/31	105	29
LIBYA	TRIPOLI	01/01	12/31	21	29
LIBYA	[OTHER]	01/01	12/31	79	
LIECHTENSTEIN	LIECHTENSTEIN	01/01	12/31	160	
LITHUANIA	PALANGA	06/01	09/30	111	
LITHUANIA	PALANGA	10/01	05/31	107	
LITHUANIA	VILNIUS	01/01	12/31	126	
LITHUANIA	[OTHER]	01/01	12/31	92	
LUXEMBOURG	LUXEMBOURG	01/01	12/31	130	
MACAU	MACAU	01/01	12/31	120	
MACEDONIA	MILITARY BASES IN SKOPJE	01/01	12/31	73	
MACEDONIA	MILITARY BASES NOT IN SKOPJE	01/01	12/31	92	
MACEDONIA	OHRID	01/01	12/31	92	
MACEDONIA	SKOPJE	01/01	12/31	73	
MACEDONIA	[OTHER]	01/01	12/31	92	
MADAGASCAR	ANTANANARIVO	01/01	12/31	79	
MADAGASCAR	NOSY BE	01/01	12/31	68	
MADAGASCAR	[OTHER]	01/01	12/31	54	
MALAWI	BLANTYRE	01/01	12/31	84	
MALAWI	LILONGWE	01/01	12/31	86	
MALAWI	MANGOCHI	01/01	12/31	81	
MALAWI	SALIMA	01/01	12/31	91	
MALAWI	[OTHER]	01/01	12/31	81	
MALAYSIA	KOTA KINABALU, SABAH	01/01	12/31	97	
MALAYSIA	KUALA LUMPUR	01/01	12/31	80	
MALAYSIA	KUANTAN	01/01	12/31	54	
MALAYSIA	LANGKAWI	01/01	12/31	111	
MALAYSIA	MELAKA	01/01	12/31	98	
MALAYSIA	PENANG	01/01	12/31	89	
MALAYSIA	[OTHER]	01/01	12/31	50	
MALDIVES	MALDIVES	01/01	12/31	117	
MALI	BAMAKO	01/01	12/31	105	
MALI	[OTHER]	01/01	12/31	46	
MALTA	MALTA	01/01	12/31	149	
MARSHALL ISLANDS	KWAJALEIN ATOLL	01/01	12/31	46	
MARSHALL ISLANDS	LIKIEP ATOLL	01/01	12/31	37	
MARSHALL ISLANDS	MAJURO	01/01	12/31	76	
MARSHALL ISLANDS	[OTHER]	01/01	12/31	33	
MARTINIQUE	MARTINIQUE	01/01	12/31	128	
MAURITANIA	KAEDI	01/01	12/31	33	
MAURITANIA	NOUADHIBOU	01/01	12/31	56	
MAURITANIA	NOUAKCHOTT	01/01	12/31	73	
MAURITANIA	[OTHER]	01/01	12/31	35	
MAURITIUS	MAURITIUS	01/01	12/31	97	
MAYOTTE	MAYOTTE ISLANDS	01/01	12/31	71	
MEXICO	ACAPULCO	01/01	12/31	92	
MEXICO	CABO SAN LUCAS	01/01	12/31	108	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
MEXICO	CAMPECHE	01/01	12/31	85	
MEXICO	CANCUN	01/01	12/31	119	
MEXICO	CHIHUAHUA	01/01	12/31	87	
MEXICO	CIUDAD JUAREZ	01/01	12/31	59	
MEXICO	CIUDAD VICTORIA	01/01	12/31	55	
MEXICO	COLIMA	01/01	12/31	76	
MEXICO	COZUMEL	01/01	12/31	79	
MEXICO	CUERNAVACA	01/01	12/31	73	
MEXICO	CULIACAN	01/01	12/31	48	
MEXICO	ENSENADA	01/01	12/31	69	
MEXICO	GUADALAJARA	01/01	12/31	91	
MEXICO	HERMOSILLO	01/01	12/31	59	
MEXICO	HUATULCO	01/01	12/31	83	
MEXICO	IXTAPA ZIHUATANEJO	01/01	12/31	88	
MEXICO	LA PAZ	01/01	12/31	59	
MEXICO	MANZANILLO	01/01	12/31	84	
MEXICO	MATAMOROS	01/01	12/31	64	
MEXICO	MAZATLAN	01/01	12/31	56	
MEXICO	MERIDA	01/01	12/31	90	
MEXICO	MEXICALI	01/01	12/31	62	
MEXICO	MEXICO CITY, D.F.	01/01	12/31	118	
MEXICO	MONTERREY	01/01	12/31	92	
MEXICO	MORELIA	01/01	12/31	64	
MEXICO	NOGALES	01/01	12/31	61	
MEXICO	NUEVO LAREDO	01/01	12/31	84	
MEXICO	PLAYA DEL CARMEN, QUINTANA ROO	01/01	12/31	97	
MEXICO	PUEBLA	01/01	12/31	73	
MEXICO	PUERTO PENASCO	01/01	12/31	121	
MEXICO	PUERTO VALLARTA	01/01	12/31	99	
MEXICO	QUERETARO	01/01	12/31	59	
MEXICO	SAN CARLOS	01/01	12/31	51	
MEXICO	SAN LUIS POTOSI	01/01	12/31	104	
MEXICO	SAN MIGUEL DE ALLENDE	01/01	12/31	59	
MEXICO	TAPACHULA	01/01	12/31	57	
MEXICO	TIJUANA	01/01	12/31	78	
MEXICO	VALLE DEL BRAVO	01/01	12/31	95	
MEXICO	VERACRUZ	01/01	12/31	71	
MEXICO	ZACATECAS	01/01	12/31	63	
MEXICO	[OTHER]	01/01	12/31	65	
MICRONESIA, FEDERATED STATES OF	AIR FORCE SCAT POHNPEI ISLAND	01/01	12/31	35	
MICRONESIA, FEDERATED STATES OF	AIR FORCE SUPPORT FOR CAT CHUUK	01/01	12/31	35	
MICRONESIA, FEDERATED STATES OF	ARMY SUPPORT FOR CAT POHNPEI ISLAND	01/01	12/31	35	
MICRONESIA, FEDERATED STATES OF	CHUUK	01/01	12/31	65	
MICRONESIA, FEDERATED STATES OF	KOSRAE	01/01	12/31	73	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
MICRONESIA, FEDERATED STATES OF	NAVY SUPPORT FOR CAT POHNPEI ISLAND	01/01	12/31	35	
MICRONESIA, FEDERATED STATES OF	POHNPEI	01/01	12/31	72	
MICRONESIA, FEDERATED STATES OF	YAP	01/01	12/31	71	
MICRONESIA, FEDERATED STATES OF	[OTHER]	01/01	12/31	65	
MOLDOVA	CHISINAU	01/01	12/31	57	
MOLDOVA	[OTHER]	01/01	12/31	57	
MONACO	MONACO	01/01	12/31	132	
MONGOLIA	ULAANBAATAR	01/01	12/31	100	
MONGOLIA	[OTHER]	01/01	12/31	71	
MONTENEGRO	PODGORICA	01/01	12/31	84	
MONTENEGRO	[OTHER]	01/01	12/31	84	
MONTSERRAT	MONTSERRAT	05/01	11/30	55	
MONTSERRAT	MONTSERRAT	12/01	04/30	59	
MOROCCO	AGADIR	01/01	12/31	60	
MOROCCO	CASABLANCA	01/01	12/31	88	
MOROCCO	FES	01/01	12/31	86	
MOROCCO	MARRAKECH	01/01	12/31	80	
MOROCCO	RABAT	01/01	12/31	114	
MOROCCO	TANGIER	01/01	12/31	80	
MOROCCO	TAROUDANT	01/01	12/31	66	
MOROCCO	[OTHER]	01/01	12/31	70	
MOZAMBIQUE	MAPUTO	01/01	12/31	110	
MOZAMBIQUE	PEMBA	01/01	12/31	114	
MOZAMBIQUE	[OTHER]	01/01	12/31	114	
NAMIBIA	ETOSHA	01/01	12/31	44	
NAMIBIA	SWAKOPMUND	01/01	12/31	57	
NAMIBIA	WALVIS BAY	01/01	12/31	53	
NAMIBIA	WINDHOEK	01/01	12/31	92	
NAMIBIA	[OTHER]	01/01	12/31	53	
NAURU	NAURU	01/01	12/31	101	
NEPAL	KATHMANDU	01/01	12/31	91	
NEPAL	POKHARA	01/01	12/31	60	
NEPAL	[OTHER]	01/01	12/31	59	
NETHERLANDS ANTILLES	ARUBA	04/04	12/18	117	
NETHERLANDS ANTILLES	ARUBA	12/19	04/03	123	
NETHERLANDS ANTILLES	BONAIRE	04/15	12/14	88	
NETHERLANDS ANTILLES	BONAIRE	12/15	04/14	91	
NETHERLANDS ANTILLES	CURACAO	01/01	12/31	111	
NETHERLANDS ANTILLES	SABA	01/01	12/31	113	
NETHERLANDS ANTILLES	SINT MAARTEN (DUTCH PART)	01/01	12/31	121	
NETHERLANDS ANTILLES	[OTHER]	04/15	12/14	88	
NETHERLANDS ANTILLES	[OTHER]	12/15	04/14	91	
NETHERLANDS	ALBRANDSWAARD (INCL RHOON & POOR	01/01	12/31	133	
NETHERLANDS	AMSTERDAM	01/01	12/31	149	
NETHERLANDS	BARENDRECHT	01/01	12/31	133	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
NETHERLANDS	BERGSCHENHOEK	01/01	12/31	133	
NETHERLANDS	BERKEL EN RODENRIJS	01/01	12/31	133	
NETHERLANDS	BERNISSE	01/01	12/31	133	
NETHERLANDS	BLEISWIJK	01/01	12/31	133	
NETHERLANDS	BRIELLE	01/01	12/31	133	
NETHERLANDS	BRUNSSUM/SCHINNEN	01/01	12/31	122	
NETHERLANDS	CAPELLE AAN DEN IJSSEL	01/01	12/31	133	
NETHERLANDS	COEVORDEN	01/01	12/31	122	
NETHERLANDS	EINDHOVEN	01/01	12/31	116	
NETHERLANDS	HELLEVOETSLUIS	01/01	12/31	133	
NETHERLANDS	KRIMPEN AAN DEN IJSSEL	01/01	12/31	133	
NETHERLANDS	LISSE	01/01	12/31	131	
NETHERLANDS	MAASSLUIS	01/01	12/31	133	
NETHERLANDS	MAASTRICHT	01/01	12/31	144	
NETHERLANDS	NOORDWIJK	01/01	12/31	109	
NETHERLANDS	PAPENDRECHT	01/01	12/31	133	
NETHERLANDS	RIDDERKERK	01/01	12/31	133	
NETHERLANDS	ROTTERDAM	01/01	12/31	133	
NETHERLANDS	ROZENBURG	01/01	12/31	133	
NETHERLANDS	SCHIEDAM	01/01	12/31	133	
NETHERLANDS	SCHIPHOL	01/01	12/31	123	
NETHERLANDS	SPIJKENISSE	01/01	12/31	133	
NETHERLANDS	THE HAGUE	01/01	12/31	119	
NETHERLANDS	UTRECHT	01/01	12/31	122	
NETHERLANDS	VLAARDINGEN	01/01	12/31	133	
NETHERLANDS	VOLKEL AB	01/01	12/31	122	
NETHERLANDS	WESTVOORNE	01/01	12/31	133	
NETHERLANDS	YPENBURG	01/01	12/31	119	
NETHERLANDS	[OTHER]	01/01	12/31	122	
NEW CALEDONIA	NEW CALEDONIA	01/01	12/31	97	
NEW ZEALAND	AUCKLAND	01/01	12/31	173	
NEW ZEALAND	CHRISTCHURCH	01/01	12/31	125	
NEW ZEALAND	DUNEDIN	01/01	12/31	116	
NEW ZEALAND	NAVANTARCTICSUPPU DET CHRISTCHURCH	01/01	12/31	125	
NEW ZEALAND	QUEENSTOWN	01/01	12/31	133	
NEW ZEALAND	ROTARUA	01/01	12/31	117	
NEW ZEALAND	WELLINGTON	01/01	12/31	123	
NEW ZEALAND	[OTHER]	01/01	12/31	95	
NICARAGUA	CORN ISLAND	01/01	12/31	65	
NICARAGUA	MANAGUA	01/01	12/31	94	
NICARAGUA	SAN JUAN DEL SUR	01/01	12/31	70	
NICARAGUA	[OTHER]	01/01	12/31	55	
NIGER	NIAMEY	01/01	12/31	64	
NIGER	[OTHER]	01/01	12/31	57	
NIGERIA	ABUJA	01/01	12/31	147	
NIGERIA	KADUNA	01/01	12/31	113	
NIGERIA	LAGOS	01/01	12/31	148	
NIGERIA	PORT HARCOURT	01/01	12/31	131	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
NIGERIA	[OTHER]	01/01	12/31	131	
NIUE	NIUE	01/01	12/31	50	
NORWAY	OSLO	01/01	12/31	149	
NORWAY	STAVANGER	01/01	12/31	157	
NORWAY	[OTHER]	01/01	12/31	149	
OMAN	DUQM	01/01	12/31	135	
OMAN	MASIRAH ISLAND (NAVY ONLY)	01/01	12/31	22	
OMAN	MUSCAT	01/01	12/31	155	
OMAN	SALALAH	06/01	09/30	170	
OMAN	SALALAH	10/01	05/31	165	
OMAN	[OTHER]	06/01	09/30	170	
OMAN	[OTHER]	10/01	05/31	165	
OTHER FOREIGN LOCALITIES	FOREIGN AREAS	01/01	12/31	30	
OTHER FOREIGN LOCALITIES	NONFOREIGN AREAS	01/01	12/31	30	
OTHER FOREIGN LOCALITIES	OTHER FOREIGN LOCALITIES	01/01	12/31	30	
PAKISTAN	FAISALABAD	01/01	12/31	94	
PAKISTAN	ISLAMABAD (NON-US FACILITIES)	01/01	12/31	81	18
PAKISTAN	ISLAMABAD	01/01	12/31	75	18
PAKISTAN	KARACHI (USG CIVILIAN COMPOUNDS)	01/01	12/31	55	40
PAKISTAN	KARACHI	01/01	12/31	82	40
PAKISTAN	LAHORE (USG CIVILIAN COMPOUNDS)	01/01	12/31	55	41
PAKISTAN	LAHORE	01/01	12/31	86	41
PAKISTAN	PESHAWAR (USG CIVILIAN COMPOUNDS)	01/01	12/31	55	42
PAKISTAN	PESHAWAR	01/01	12/31	74	42
PAKISTAN	QUETTA	01/01	12/31	82	
PAKISTAN	[OTHER]	01/01	12/31	82	
PALAU	CIVIC ACTION TEAM (CAT)	01/01	12/31	40	
PALAU	KOROR	01/01	12/31	136	
PALAU	[OTHER]	01/01	12/31	136	
PANAMA	COLON	01/01	12/31	87	
PANAMA	DAVID, CHIRIQUI	01/01	12/31	81	
PANAMA	PANAMA CITY	01/01	12/31	99	
PANAMA	[OTHER]	01/01	12/31	58	
PAPUA NEW GUINEA	PORT MORESBY	01/01	12/31	91	
PAPUA NEW GUINEA	[OTHER]	01/01	12/31	69	
PARAGUAY	ASUNCION	01/01	12/31	104	
PARAGUAY	CIUDAD DEL ESTE	01/01	12/31	85	
PARAGUAY	PEGRO JUAN	01/01	12/31	76	
PARAGUAY	[OTHER]	01/01	12/31	60	
PERU	CUSCO	01/01	12/31	120	
PERU	LIMA	01/01	12/31	108	
PERU	PARACAS	01/01	12/31	78	
PERU	[OTHER]	01/01	12/31	70	
PHILIPPINES	CEBU	01/01	12/31	72	
PHILIPPINES	DAVAO CITY	01/01	12/31	62	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
PHILIPPINES	MACTAN	01/01	12/31	76	
PHILIPPINES	MAKATI CITY	01/01	12/31	107	
PHILIPPINES	MANILA	01/01	12/31	107	14
PHILIPPINES	METRO MANILA	01/01	12/31	107	
PHILIPPINES	[OTHER]	01/01	12/31	74	
POLAND	BYDGOSZCZ	01/01	12/31	76	
POLAND	GDANSK	01/01	12/31	89	12
POLAND	GDYNIA	01/01	12/31	89	
POLAND	GNIEZNO	01/01	12/31	96	33
POLAND	KATOWICE	01/01	12/31	91	
POLAND	KIELCE	01/01	12/31	76	
POLAND	KRAKOW	01/01	12/31	103	
POLAND	POWDIZ	01/01	12/31	96	33
POLAND	POZNAN	01/01	12/31	96	33
POLAND	SOPOT	01/01	12/31	89	
POLAND	WARSAW	01/01	12/31	90	
POLAND	WROCLAW	01/01	12/31	90	
POLAND	ZAKOPANE	01/01	12/31	86	
POLAND	[OTHER]	01/01	12/31	76	
PORTUGAL	CASCAIS	01/01	12/31	99	
PORTUGAL	ESTORIL	01/01	12/31	99	
PORTUGAL	FAIAL ISLAND	04/01	10/31	74	
PORTUGAL	FAIAL ISLAND	11/01	03/31	73	
PORTUGAL	LAJES FIELD AB	01/01	12/31	69	
PORTUGAL	LISBON	01/01	12/31	117	
PORTUGAL	MADEIRA ISLANDS	01/01	12/31	64	
PORTUGAL	OEIRAS	01/01	12/31	99	
PORTUGAL	OPORTO	01/01	12/31	58	
PORTUGAL	PONTA DELGADA	04/01	10/31	64	
PORTUGAL	PONTA DELGADA	11/01	03/31	60	
PORTUGAL	SAO MIGUEL ISLAND	04/01	10/31	64	
PORTUGAL	SAO MIGUEL ISLAND	11/01	03/31	60	
PORTUGAL	[OTHER]	01/01	12/31	69	
QATAR	AL UDEID AIR BASE	01/01	12/31	162	
QATAR	CAMP AS SAYLIYAH	01/01	12/31	162	
QATAR	DOHA	01/01	12/31	162	
QATAR	[OTHER]	01/01	12/31	162	
REPUBLIC OF THE CONGO	BRAZZAVILLE	01/01	12/31	119	
REPUBLIC OF THE CONGO	[OTHER]	01/01	12/31	119	
RESERVE COMPONENT	NO PER DIEM LOCATION (RC)	01/01	12/31	0	27
REUNION	REUNION	01/01	12/31	76	
ROMANIA	BUCHAREST	01/01	12/31	103	
ROMANIA	CONSTANTA	01/01	12/31	82	
ROMANIA	[OTHER]	01/01	12/31	82	
RUSSIA	KOROLEV	01/01	12/31	112	11
RUSSIA	MOSCOW	01/01	12/31	112	11
RUSSIA	SAINT PETERSBURG	01/01	12/31	134	
RUSSIA	SOCHI	01/01	12/31	202	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
RUSSIA	STAR CITY	01/01	12/31	112	11
RUSSIA	VLADIVOSTOK	01/01	12/31	104	
RUSSIA	YEKATERINBURG	01/01	12/31	123	
RUSSIA	YUZHNO-SAKHALINSK	01/01	12/31	120	
RUSSIA	[OTHER]	01/01	12/31	123	
RWANDA	AKAGERA	01/01	12/31	70	
RWANDA	GISENYI	01/01	12/31	44	
RWANDA	KIGALI	01/01	12/31	88	
RWANDA	RUHENGERI	01/01	12/31	37	
RWANDA	[OTHER]	01/01	12/31	44	
SAINT HELENA	SAINT HELENA	01/01	12/31	15	
SAINT KITTS AND NEVIS	SAINT KITTS AND NEVIS	04/16	12/14	156	
SAINT KITTS AND NEVIS	SAINT KITTS AND NEVIS	12/15	04/15	162	
SAINT VINCENT AND THE GRENADINES	SAINT VINCENT AND THE GRENADINES	05/01	12/09	91	
SAINT VINCENT AND THE GRENADINES	SAINT VINCENT AND THE GRENADINES	12/10	04/30	93	
SAMOA	SAMOA	01/01	12/31	114	
SAN MARINO	SAN MARINO	01/01	12/31	102	
SAO TOME AND PRINCIPE	PRINCIPE	01/01	12/31	47	
SAO TOME AND PRINCIPE	SAO TOME	01/01	12/31	117	
SAUDI ARABIA	AL KHOBAR	01/01	12/31	176	22
SAUDI ARABIA	DAMMAM	01/01	12/31	176	22
SAUDI ARABIA	DHAHRAN AREA	01/01	12/31	176	22
SAUDI ARABIA	ESKAN	01/01	12/31	43	
SAUDI ARABIA	JEDDAH	01/01	12/31	163	
SAUDI ARABIA	JUBAIL MILITARY TNG MISSION	01/01	12/31	163	
SAUDI ARABIA	MEDINA	06/01	09/30	93	
SAUDI ARABIA	MEDINA	10/01	05/31	86	
SAUDI ARABIA	RIYADH	01/01	12/31	126	
SAUDI ARABIA	TAIF	06/01	09/30	89	
SAUDI ARABIA	TAIF	10/01	05/31	87	
SAUDI ARABIA	[OTHER]	01/01	12/31	163	
SENEGAL	DAKAR	01/01	12/31	109	
SENEGAL	MBOUR	01/01	12/31	85	
SENEGAL	[OTHER]	01/01	12/31	64	
SERBIA	BELGRADE	01/01	12/31	89	
SERBIA	KOPAONIK	01/01	12/31	68	
SERBIA	[OTHER]	01/01	12/31	70	
SEYCHELLES	SEYCHELLES	01/01	12/31	127	
SIERRA LEONE	FREETOWN	01/01	12/31	129	
SIERRA LEONE	[OTHER]	01/01	12/31	81	
SINGAPORE	SEMBAWANG BASE	01/01	12/31	135	
SINGAPORE	SINGAPORE	01/01	12/31	135	
SLOVAKIA	BRATISLAVA	01/01	12/31	107	
SLOVAKIA	LIPTOVSKY MIKULAS	01/01	12/31	100	
SLOVAKIA	ZILINA	01/01	12/31	56	
SLOVAKIA	[OTHER]	01/01	12/31	73	
SLOVENIA	LJUBLJANA	01/01	12/31	111	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
SLOVENIA	PORTOROZ	01/01	12/31	86	
SLOVENIA	[OTHER]	01/01	12/31	111	
SOLOMON ISLANDS	SOLOMON ISLANDS	01/01	12/31	94	
SOMALIA	MOGADISHU (NON-US FACILITIES)	01/01	12/31	80	57
SOMALIA	MOGADISHU	01/01	12/31	66	57
SOMALIA	[OTHER]	01/01	12/31	57	
SOUTH AFRICA	BLOEMFONTEIN	01/01	12/31	79	
SOUTH AFRICA	CAPE TOWN	01/01	12/31	100	
SOUTH AFRICA	DURBAN	01/01	12/31	86	
SOUTH AFRICA	JOHANNESBURG	01/01	12/31	95	
SOUTH AFRICA	PRETORIA	01/01	12/31	102	
SOUTH AFRICA	SUN CITY	01/01	12/31	67	
SOUTH AFRICA	[OTHER]	01/01	12/31	74	
SOUTH SUDAN	JUBA	01/01	12/31	90	
SOUTH SUDAN	[OTHER]	01/01	12/31	90	
SPAIN	ALMERIA	01/01	12/31	111	
SPAIN	BALEARIC ISLANDS	01/01	12/31	124	
SPAIN	BARCELONA	01/01	12/31	127	
SPAIN	BILBAO	01/01	12/31	80	
SPAIN	FUENGIROLA	01/01	12/31	91	
SPAIN	LA CORUNA	01/01	12/31	92	
SPAIN	LAS PALMAS DE GRAN CANARIA	01/01	12/31	98	
SPAIN	MADRID	01/01	12/31	133	
SPAIN	MALAGA	01/01	12/31	101	
SPAIN	MARBELLA	01/01	12/31	101	
SPAIN	MORON AB	01/01	12/31	101	
SPAIN	OVIEDO	01/01	12/31	93	
SPAIN	ROTA NAS	01/01	12/31	101	
SPAIN	SAN SEBASTIAN	01/01	12/31	90	
SPAIN	SANTA CRUZ DE TENERIFE	01/01	12/31	91	
SPAIN	SANTANDER	01/01	12/31	90	
SPAIN	SANTIAGO DE COMPOSTELA	01/01	12/31	101	
SPAIN	SEVILLE	01/01	12/31	88	
SPAIN	VALENCIA	01/01	12/31	96	
SPAIN	VIGO	01/01	12/31	92	
SPAIN	ZARAGOZA	01/01	12/31	145	
SPAIN	[OTHER]	01/01	12/31	101	
SRI LANKA	AHUNGALLA	01/01	12/31	58	
SRI LANKA	BENTOTA	01/01	12/31	42	
SRI LANKA	CHILAW	01/01	12/31	53	
SRI LANKA	COLOMBO	01/01	12/31	97	
SRI LANKA	GALLE	01/01	12/31	71	
SRI LANKA	KANDY	01/01	12/31	69	
SRI LANKA	TRINCOMALEE	01/01	12/31	76	
SRI LANKA	[OTHER]	01/01	12/31	45	
ST LUCIA	SAINT LUCIA	01/01	05/04	156	
ST LUCIA	SAINT LUCIA	05/05	12/31	152	
SUDAN	KHARTOUM	01/01	12/31	123	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
SUDAN	[OTHER]	01/01	12/31	85	
SURINAME	PARAMARIBO	01/01	12/31	111	
SURINAME	[OTHER]	01/01	12/31	111	
SWEDEN	STOCKHOLM	01/01	12/31	160	
SWEDEN	[OTHER]	01/01	12/31	160	
SWITZERLAND	BAD RAGAZ	01/01	12/31	153	
SWITZERLAND	BASEL	01/01	12/31	163	
SWITZERLAND	BERN	01/01	12/31	154	
SWITZERLAND	DAVOS	01/01	12/31	179	
SWITZERLAND	GENEVA	01/01	12/31	160	
SWITZERLAND	KLOSTERS	01/01	12/31	169	
SWITZERLAND	LUGANO	01/01	12/31	162	
SWITZERLAND	MONTREUX	01/01	12/31	145	
SWITZERLAND	ZURICH	01/01	12/31	189	
SWITZERLAND	[OTHER]	01/01	12/31	150	
SYRIA	DAMASCUS	01/01	12/31	108	
SYRIA	[OTHER]	01/01	12/31	108	
TAIWAN	KAOHSIUNG	01/01	12/31	101	
TAIWAN	TAICHUNG	01/01	12/31	76	
TAIWAN	TAIPEI	01/01	12/31	104	
TAIWAN	[OTHER]	01/01	12/31	71	
TAJIKISTAN	DUSHANBE	01/01	12/31	52	
TAJIKISTAN	KHOROG	01/01	12/31	80	
TAJIKISTAN	KULOB	01/01	12/31	55	
TAJIKISTAN	[OTHER]	01/01	12/31	55	
TANZANIA	ARUSHA	01/01	12/31	100	37
TANZANIA	DAR ES SALAAM	01/01	12/31	104	37
TANZANIA	GAME PARK AREAS (AUTHORIZATION REQUIRED)	01/01	12/31	104	37
TANZANIA	MOROGORO	01/01	12/31	60	37
TANZANIA	ZANZIBAR	01/01	12/31	102	37
TANZANIA	[OTHER]	01/01	12/31	47	37
THAILAND	BANGKOK	01/01	12/31	95	47
THAILAND	CHA AM	01/01	12/31	70	
THAILAND	CHIANG MAI	01/01	12/31	81	
THAILAND	CHIANG RAI	01/01	12/31	75	
THAILAND	HAT YAI	01/01	12/31	75	
THAILAND	HUA HIN	01/01	12/31	70	
THAILAND	KHAO LAK	01/01	12/31	74	
THAILAND	KRABI	01/01	12/31	74	
THAILAND	NONG KHAI	01/01	12/31	58	
THAILAND	PATTAYA CITY	01/01	12/31	71	
THAILAND	PHUKET	01/01	12/31	82	
THAILAND	SAMUI ISLAND	01/01	12/31	94	
THAILAND	SAMUTPAKAN	01/01	12/31	95	47
THAILAND	SUARNBHUMI AIRPORT	01/01	12/31	95	47
THAILAND	[OTHER]	01/01	12/31	58	
TIMOR-LESTE	DILI	01/01	12/31	76	
TIMOR-LESTE	[OTHER]	01/01	12/31	30	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
TOGO	LAMA KARA	01/01	12/31	52	
TOGO	LOME	01/01	12/31	143	
TOGO	SOKODE	01/01	12/31	50	
TOGO	[OTHER]	01/01	12/31	45	
TOKELAU	TOKELAU ISLANDS	01/01	12/31	18	
TONGA	NUKUALOFA	01/01	12/31	75	
TONGA	[OTHER]	01/01	12/31	75	
TRINIDAD AND TOBAGO	PORT OF SPAIN	01/01	12/31	146	
TRINIDAD AND TOBAGO	TOBAGO	01/01	12/31	109	
TRINIDAD AND TOBAGO	[OTHER]	01/01	12/31	146	
TUNISIA	CARTHAGE	01/01	12/31	92	53
TUNISIA	GAMMARTH	01/01	12/31	92	53
TUNISIA	JERBA	01/01	12/31	102	
TUNISIA	LAMARSA	01/01	12/31	92	53
TUNISIA	TABARKA	01/01	09/30	94	
TUNISIA	TABARKA	10/01	12/31	91	
TUNISIA	TAMERZA	01/01	12/31	65	
TUNISIA	TOZEUR	01/15	04/30	73	
TUNISIA	TOZEUR	05/01	01/14	69	
TUNISIA	TUNIS	01/01	12/31	92	53
TUNISIA	[OTHER]	01/01	12/31	89	
TURKEY	ADANA-INCIRLIK	01/01	12/31	100	
TURKEY	ANKARA	01/01	12/31	87	
TURKEY	ANTALYA	01/01	12/31	94	
TURKEY	AYDIN	01/01	12/31	104	
TURKEY	BURSA	01/01	12/31	102	
TURKEY	ELMADAG	01/01	12/31	87	
TURKEY	GAZIANTEP	01/01	12/31	93	
TURKEY	INCIRLIK AIR BASE	01/01	12/31	100	
TURKEY	ISTANBUL	01/01	12/31	131	
TURKEY	IZMIR AS	01/01	12/31	82	
TURKEY	IZMIR-CIGLI	01/01	12/31	82	
TURKEY	MANZARALI	01/01	12/31	87	
TURKEY	NEVSEHIR	01/01	12/31	93	
TURKEY	YAMANLAR	01/01	12/31	82	
TURKEY	[OTHER]	01/01	12/31	82	
TURKMENISTAN	ASHGABAT	01/01	12/31	93	
TURKMENISTAN	[OTHER]	01/01	12/31	65	
TURKS AND CAICOS ISLANDS	TURKS AND CAICOS ISLANDS	01/01	04/15	165	
TURKS AND CAICOS ISLANDS	TURKS AND CAICOS ISLANDS	04/16	12/31	157	
TUVALU	TUVALU	01/01	12/31	82	
UGANDA	ENTEBBE	01/01	12/31	77	
UGANDA	FORT PORTAL	01/01	12/31	63	
UGANDA	GULU	01/01	12/31	48	
UGANDA	JINJA	01/01	12/31	74	
UGANDA	KAMPALA	01/01	12/31	90	
UGANDA	MBALE	01/01	12/31	75	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
UGANDA	[OTHER]	01/01	12/31	48	
UKRAINE	KHARKIV	01/01	12/31	95	
UKRAINE	KYIV	01/01	12/31	131	
UKRAINE	[OTHER]	01/01	12/31	97	
UNITED ARAB EMIRATES	ABU DHABI	05/15	08/31	162	
UNITED ARAB EMIRATES	ABU DHABI	09/01	05/14	168	
UNITED ARAB EMIRATES	AL DHAFRA AIR BASE	05/15	08/31	162	
UNITED ARAB EMIRATES	AL DHAFRA AIR BASE	09/01	05/14	168	
UNITED ARAB EMIRATES	DUBAI	01/01	12/31	168	
UNITED ARAB EMIRATES	SAS AL NAKHL AIR BASE	05/15	08/31	162	
UNITED ARAB EMIRATES	SAS AL NAKHL AIR BASE	09/01	05/14	168	
UNITED ARAB EMIRATES	[OTHER]	05/15	08/31	162	
UNITED ARAB EMIRATES	[OTHER]	09/01	05/14	168	
UNITED KINGDOM	BARKING	01/01	12/31	183	
UNITED KINGDOM	BARNET	01/01	12/31	183	
UNITED KINGDOM	BELFAST	01/01	12/31	105	
UNITED KINGDOM	BEXLEY	01/01	12/31	183	
UNITED KINGDOM	BIRMINGHAM	01/01	12/31	73	
UNITED KINGDOM	BOLTON	01/01	12/31	127	
UNITED KINGDOM	BRENT	01/01	12/31	183	
UNITED KINGDOM	BRISTOL	01/01	12/31	93	
UNITED KINGDOM	BROMLEY	01/01	12/31	183	
UNITED KINGDOM	CAMBDEN	01/01	12/31	183	
UNITED KINGDOM	CAMBRIDGE	01/01	12/31	136	52
UNITED KINGDOM	CAMBRIDGESHIRE COUNTY	01/01	12/31	136	52
UNITED KINGDOM	CARDIFF, WALES	01/01	12/31	84	
UNITED KINGDOM	CAVERSHAM	01/01	12/31	125	
UNITED KINGDOM	CHELTENHAM	01/01	12/31	103	
UNITED KINGDOM	CRAWLEY	01/01	12/31	183	
UNITED KINGDOM	CROYDEN	01/01	12/31	183	
UNITED KINGDOM	EALING	01/01	12/31	183	
UNITED KINGDOM	EDINBURGH	07/01	09/30	142	
UNITED KINGDOM	EDINBURGH	10/01	06/30	101	
UNITED KINGDOM	ENFIELD	01/01	12/31	183	
UNITED KINGDOM	FAIRFORD	01/01	12/31	90	
UNITED KINGDOM	GATWICK	01/01	12/31	124	
UNITED KINGDOM	GLASGOW	01/01	12/31	88	
UNITED KINGDOM	GREENWICH	01/01	12/31	183	
UNITED KINGDOM	HACKNEY	01/01	12/31	183	
UNITED KINGDOM	HAMMERSMITH	01/01	12/31	183	
UNITED KINGDOM	HARINGEY	01/01	12/31	183	
UNITED KINGDOM	HARROGATE	01/01	12/31	69	
UNITED KINGDOM	HARROW	01/01	12/31	183	
UNITED KINGDOM	HAVERING	01/01	12/31	183	
UNITED KINGDOM	HIGH WYCOMBE	01/01	12/31	94	
UNITED KINGDOM	HILLINGDON	01/01	12/31	183	
UNITED KINGDOM	HORLEY	01/01	12/31	124	
UNITED KINGDOM	HOUNSLOW	01/01	12/31	183	

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Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
UNITED KINGDOM	HUNTINGDON	01/01	12/31	136	52
UNITED KINGDOM	ISLINGTON	01/01	12/31	183	
UNITED KINGDOM	KENSINGTON & CHELSEA	01/01	12/31	183	
UNITED KINGDOM	KINGSTON UPON THAMES	01/01	12/31	183	
UNITED KINGDOM	LAMBETH	01/01	12/31	183	
UNITED KINGDOM	LEWISHAM	01/01	12/31	183	
UNITED KINGDOM	LIVERPOOL	01/01	12/31	130	
UNITED KINGDOM	LONDON	01/01	12/31	183	
UNITED KINGDOM	LOUDWATER	01/01	12/31	100	
UNITED KINGDOM	MANCHESTER	01/01	12/31	127	
UNITED KINGDOM	MENWITH HILL	01/01	12/31	69	
UNITED KINGDOM	MERTON	01/01	12/31	183	
UNITED KINGDOM	NEWHAM	01/01	12/31	183	
UNITED KINGDOM	OLDAM	01/01	12/31	127	
UNITED KINGDOM	OXFORD	01/01	12/31	153	
UNITED KINGDOM	RAF ALCONBURY	01/01	12/31	123	
UNITED KINGDOM	RAF BRAWDY	01/01	12/31	123	
UNITED KINGDOM	RAF CROUGHTON	01/01	12/31	123	
UNITED KINGDOM	RAF DIGBY	01/01	12/31	123	
UNITED KINGDOM	RAF FAIRFORD	01/01	12/31	123	
UNITED KINGDOM	RAF LAKENHEATH	01/01	12/31	123	
UNITED KINGDOM	RAF MENWITH HILL	01/01	12/31	69	
UNITED KINGDOM	RAF MILDENHALL	01/01	12/31	123	
UNITED KINGDOM	RAF MOLESWORTH	01/01	12/31	123	
UNITED KINGDOM	RAF WYTON	01/01	12/31	136	52
UNITED KINGDOM	READING	01/01	12/31	125	
UNITED KINGDOM	REDBRIDGE	01/01	12/31	183	
UNITED KINGDOM	RICHMOND UPON THAMES	01/01	12/31	183	
UNITED KINGDOM	ROCHDALE	01/01	12/31	127	
UNITED KINGDOM	SALFORD	01/01	12/31	127	
UNITED KINGDOM	SALISBURY	01/01	12/31	123	
UNITED KINGDOM	SOUTHWARK	01/01	12/31	183	
UNITED KINGDOM	STOCKPORT	01/01	12/31	127	
UNITED KINGDOM	SUTTON	01/01	12/31	183	
UNITED KINGDOM	TOWER HAMLETS	01/01	12/31	183	
UNITED KINGDOM	WALTHAM FOREST	01/01	12/31	183	
UNITED KINGDOM	WANDSWORTH	01/01	12/31	183	
UNITED KINGDOM	WESTMINSTER, CITY OF	01/01	12/31	183	
UNITED KINGDOM	[OTHER]	01/01	12/31	123	
URUGUAY	COLONIA	01/01	12/31	79	
URUGUAY	MONTEVIDEO	01/01	12/31	92	
URUGUAY	PUNTA DEL ESTE	03/16	12/14	121	
URUGUAY	PUNTA DEL ESTE	12/15	03/15	125	
URUGUAY	[OTHER]	01/01	12/31	92	
UZBEKISTAN	TASHKENT	01/01	12/31	99	
UZBEKISTAN	[OTHER]	01/01	12/31	62	
VANUATU	PORT VILA	01/01	12/31	119	
VANUATU	SANTOS	01/01	12/31	103	

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2018

Country	Location	Season Start Date	Season End Date	M&IE Rate	Footnote Reference
VANUATU	TANNA ISLAND	01/01	12/31	111	
VANUATU	[OTHER]	01/01	12/31	13	
VENEZUELA	BARQUISIMETO	01/01	12/31	299	
VENEZUELA	CARACAS	01/01	12/31	261	
VENEZUELA	MARACAIBO	01/01	12/31	287	
VENEZUELA	PORLAMAR	01/01	12/31	281	
VENEZUELA	PUERTO LA CRUZ	01/01	12/31	206	
VENEZUELA	PUERTO ORDAZ	01/01	12/31	214	
VENEZUELA	PUNTO FIJO	01/01	12/31	231	