

# Foreign Exchange Rates Worksheet

\* The above amounts correspond to the value in Canadian dollars of one unit of the foreign currency.

\* Source: Bank of Canada ([www.bankofcanada.ca](http://www.bankofcanada.ca))

## Annual average for the current taxation year\*

CCH IFIRM TAX 2023

Country	Country code	Currency	Currency code	Exchange rate
United States	USA	US dollar	USD	1.349700
European Union	EUR	Euro	EUR	1.459700
Aruba	ABW	Aruban guilder	AWG	0.749440
Afghanistan	AFG	Afghani	AFN	0.016440
Angola	AGO	Kwanza	AOA	0.002080
Anguilla	AIA	East Caribbean dollar	XCD	0.499812
Aland Islands	ALA	Euro	EUR	1.459700
Albania	ALB	Lek	ALL	0.013436
Andorra	AND	Euro	EUR	1.459700
United Arab Emirates	ARE	UAE dirham	AED	0.367425
Argentina	ARG	Argentine peso	ARS	0.005171
Armenia	ARM	Dram	AMD	0.003447
American Samoa	ASM	US dollar	USD	1.349700
Antarctica	ATA	-	-	1.000000
French Southern Territories	ATF	Euro	EUR	1.459700
Antigua and Barbuda	ATG	East Caribbean dollar	XCD	0.499812
Australia	AUS	Australian dollar	AUD	0.896700
Austria	AUT	Euro	EUR	1.459700
Azerbaijan	AZE	Azerbaijani manat	AZN	0.793818
Burundi	BDI	Burundi franc	BIF	0.000539
Belgium	BEL	Euro	EUR	1.459700
Benin	BEN	CFA franc	XAF	0.002225
Bonaire, Sint Eustatius and Saba,	BES	Netherlands Antillean guilder	ANG	0.753906
Burkina Faso (Upper Volta)	BFA	CFA franc	XAF	0.002225
Bangladesh	BGD	Taka	BDT	0.012493
Bulgaria	BGR	Lev	BGN	0.746106
Bahrain	BHR	Bahraini dinar	BHD	3.579920
Bahamas	BHS	Bahamian dollar	BSD	1.349490
Bosnia and Herzegovina	BIH	Convertible mark	BAM	0.746106
Saint Barthélemy	BLM	Euro	EUR	1.459700
Belarus	BLR	Belarusian rouble	BYR	0.000050
Belize	BLZ	Belize dollar	BZD	0.670035
Bermuda	BMU	Bermuda dollar	BMD	1.349490
Bolivia, Plurinational State of	BOL	Boliviano	BOB	0.195462
Brazil	BRA	Real	BRL	0.270400
Barbados	BRB	Barbados dollar	BBD	0.674746
Brunei Darussalam	BRN	Brunei dollar	BND	1.004930
Bhutan	BTN	Ngultrum	BTN	0.016342
Bouvet Island	BVT	Norwegian krone	NOK	0.127800
Botswana	BWA	Pula	BWP	0.101122
Central African Republic	CAF	CFA franc	XAF	0.002225
Canada	CAN	Canadian dollar	CAD	1.000000
Cocos (Keeling) Islands	CCK	Australian dollar	AUD	0.896700
Switzerland	CHE	Swiss franc	CHF	1.502400
Chile	CHL	Chilean peso	CLP	0.001611
China (mainland)	CHN	Renminbi-yuan	CNY	0.190700
Côte d'Ivoire (Ivory Coast)	CIV	CFA franc	XAF	0.002225
Cameroon	CMR	CFA franc	XAF	0.002225
Congo, Democratic Republic of (formerly Zaire)	COD	Congolese franc	CDF	0.000584
Congo	COG	CFA franc	XAF	0.002225
Cook Islands	COK	New Zealand dollar	NZD	0.828700

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Country	Country code	Currency	Currency code	Exchange rate
Colombia	COL	Colombian peso	COP	0.000314
Comoros	COM	Comorian franc	KMF	0.002966
Cape Verde	CPV	Cape Verde escudo	CVE	0.013234
Costa Rica	CRI	Costa Rican colón	CRC	0.002492
Cuba	CUB	Convertible peso	CUC	1.349490
Curaçao	CUW	Netherlands Antillean guilder	ANG	0.753906
Christmas Island (Australia)	CXR	Australian dollar	AUD	0.896700
Cayman Islands	CYM	Cayman Islands dollar	KYD	1.619390
Cyprus	CYP	Euro	EUR	1.459700
Czech Republic	CZE	Czech koruna	CZK	0.060824
Germany	DEU	Euro	EUR	1.459700
Djibouti	DJI	Djibouti franc	DJF	0.007594
Dominica	DMA	East Caribbean dollar	XCD	0.499812
Denmark	DNK	Danish krone	DKK	0.195850
Dominican Republic	DOM	Dominican peso	DOP	0.024108
Algeria	DZA	Algerian dinar	DZD	0.009925
Ecuador	ECU	US dollar	USD	1.349700
Egypt	EGY	Egyptian pound	EGP	0.044030
Eritrea	ERI	Nakfa	ERN	0.089966
Western Sahara	ESH	Moroccan dirham	MAD	0.133224
Spain	ESP	Euro	EUR	1.459700
Estonia	EST	Euro	EUR	1.459700
Ethiopia	ETH	Birr	ETB	0.024655
Finland	FIN	Euro	EUR	1.459700
Fiji	FJI	Fiji dollar	FJD	0.605054
Falkland Islands (Malvinas)	FLK	Falkland Islands pound	FKP	1.677840
France	FRA	Euro	EUR	1.459700
Faroe Islands	FRO	Danish krone	DKK	0.195850
Micronesia, Federated States of	FSM	US dollar	USD	1.349700
Gabon	GAB	CFA franc	XAF	0.002225
United Kingdom	GBR	Pound sterling	GBP	1.678400
Georgia	GEO	Lari	GEL	0.514623
Guernsey	GGY	Pound sterling	GBP	1.678400
Ghana	GHA	Ghana cedi	GHS	0.115609
Gibraltar	GIB	Gibraltar pound	GIP	1.677840
Guinea	GIN	Guinean franc	GNF	0.000156
Guadeloupe	GLP	Euro	EUR	1.459700
Gambia	GMB	Dalasi	GMD	0.021701
Guinea-Bissau	GNB	CFA franc	XAF	0.002225
Equatorial Guinea	GNQ	CFA franc	XAF	0.002225
Greece	GRC	Euro	EUR	1.459700
Grenada	GRD	East Caribbean dollar	XCD	0.499812
Greenland	GRL	Danish krone	DKK	0.195850
Guatemala	GTM	Quetzal	GTQ	0.172419
French Guiana	GUF	Euro	EUR	1.459700
Guam	GUM	US dollar	USD	1.349700
Guyana	GUY	Guyana dollar	GYD	0.006433
Hong Kong	HKG	Hong Kong Dollar	HKD	0.172400
Heard Island and McDonald Islands	HMD	Australian dollar	AUD	0.896700
Honduras	HND	Lempira	HNL	0.054724
Croatia	HRV	Kuna	HRK	0.193677
Haiti	HTI	US dollar	USD	1.349700
Hungary	HUN	Florint	HUF	0.003825
Indonesia	IDN	Rupiah	IDR	0.000089
Isle of Man	IMN	Pound sterling	GBP	1.678400
India	IND	Indian rupee	INR	0.016350
British Indian Ocean Territory	IOT	US dollar	USD	1.349700

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Country	Country code	Currency	Currency code	Exchange rate
Ireland	IRL	Euro	EUR	1.459700
Iran, Islamic Republic of	IRN	Iranian rial	IRR	0.000032
Iraq	IRQ	Iraqi dinar	IQD	0.000996
Iceland	ISL	Króna	ISK	0.009788
Israel	ISR	Shekel	ILS	0.366586
Italy	ITA	Euro	EUR	1.459700
Jamaica	JAM	Jamaica dollar	JMD	0.008759
Jersey	JEY	Pound sterling	GBP	1.678400
Jordan	JOR	Jordanian dinar	JOD	1.903370
Japan	JPN	Yen	JPY	0.009630
Kazakhstan	KAZ	Tenge	KZT	0.002957
Kenya	KEN	Kenyan shilling	KES	0.009693
Kyrgyzstan	KGZ	Som	KGS	0.015361
Cambodia (Kampuchea)	KHM	Riel	KHR	0.000328
Kiribati	KIR	Australian dollar	AUD	0.896700
Saint Kitts and Nevis	KNA	East Caribbean dollar	XCD	0.499812
Korea, Republic of (South)	KOR	South Korean won	KRW	0.001033
Kuwait	KWT	Kuwaiti dinar	KWD	4.390320
Lao, People's Democratic Republic	LAO	Kip	LAK	0.000073
Lebanon	LBN	Lebanese pound	LBP	0.000173
Liberia	LBR	Liberian dollar	LRD	0.007768
Libya	LBY	Libyan dinar	LYD	0.280556
Saint Lucia	LCA	East Caribbean dollar	XCD	0.499812
Liechtenstein	LIE	Swiss franc	CHF	1.502400
Sri Lanka	LKA	Sri Lankan rupee	LKR	0.004121
Lesotho	LSO	Rand	ZAR	0.073230
Lithuania	LTU	Litas	LTL	0.422630
Luxembourg	LUX	Euro	EUR	1.459700
Latvia	LVA	Lats	LVL	2.076340
Macao	MAC	Pataca	MOP	0.167352
Saint Martin (French part)	MAF	Euro	EUR	1.459700
Morocco	MAR	Moroccan dirham	MAD	0.133224
Monaco	MCO	Euro	EUR	1.459700
Moldova, Republic of	MDA	Moldovan leu	MDL	0.074493
Madagascar	MDG	Ariary	MGA	0.000303
Maldives	MDV	Rufiyaa	MVR	0.087780
Mexico	MEX	Mexican peso	MXN	0.076180
Marshall Islands	MHL	US dollar	USD	1.349700
Macedonia, the former Yugoslav Republic of	MKD	Denar	MKD	0.023696
Mali	MLI	CFA franc	XAF	0.002225
Malta	MLT	Euro	EUR	1.459700
Myanmar (Burma)	MMR	Kyat	MMK	0.000643
Montenegro	MNE	Euro	EUR	1.459700
Mongolia	MNG	Tugrik	MNT	0.000514
Northern Mariana Islands	MNP	US dollar	USD	1.349700
Mozambique	MOZ	Metical	MZN	0.021144
Mauritania	MRT	Ouguiya	MRO	0.003700
Montserrat	MSR	East Caribbean dollar	XCD	0.499812
Martinique	MTQ	Euro	EUR	1.459700
Mauritius	MUS	Mauritian rupee	MUR	0.029946
Malawi	MWI	Malawian kwacha	MWK	0.001219
Malaysia	MYS	Ringgit	MYR	0.296234
Mayotte	MYT	Euro	EUR	1.459700
Namibia	NAM	Rand	ZAR	0.073230
New Caledonia	NCL	CFP franc	XPF	0.012229
Niger	NER	CFA franc	XAF	0.002225
Norfolk Island	NFK	Australian dollar	AUD	0.896700

Country	Country code	Currency	Currency code	Exchange rate
Nigeria	NGA	Naira	NGN	0.002279
Nicaragua	NIC	Córdoba oro	NIO	0.036915
Niue	NIU	New Zealand dollar	NZD	0.828700
Netherlands	NLD	Euro	EUR	1.459700
Norway	NOR	Norwegian krone	NOK	0.127800
Nepal	NPL	Nepalese rupee	NPR	0.010219
Nauru	NRU	Australian dollar	AUD	0.896700
New Zealand	NZL	New Zealand dollar	NZD	0.828700
Oman	OMN	Omani rial	OMR	3.505510
Pakistan	PAK	Pakistani rupee	PKR	0.004839
Panama	PAN	Balboa	PAB	1.349490
Pitcairn	PCN	New Zealand dollar	NZD	0.828700
Peru	PER	New sol	PEN	0.360600
Philippines	PHL	Philippine peso	PHP	0.024268
Palau	PLW	US dollar	USD	1.349700
Papua New Guinea	PNG	Kina	PGK	0.374964
Poland	POL	Zloty	PLN	0.321502
Puerto Rico	PRI	US dollar	USD	1.349700
Korea, Democratic People's Republic of (North)	PRK	North Korean won	KPW	0.009996
Portugal	PRT	Euro	EUR	1.459700
Paraguay	PRY	Guaraní	PYG	0.000185
French Polynesia	PYF	CFP franc	XPF	0.012229
Palestinian Territory, Occupied	PSE	Shekel	ILS	0.366586
Qatar	QAT	Qatari riyal	QAR	0.370546
Reunion	REU	Euro	EUR	1.459700
Romania	ROU	Romanian leu	RON	0.295027
Russian Federation	RUS	Russian rouble	RUB	0.016000
Rwanda	RWA	Rwandese franc	RWF	0.001168
Saudi Arabia	SAU	Riyal	SAR	0.359700
Sudan	SDN	Sudanese pound	SDG	0.002262
Senegal	SEN	CFA franc	XAF	0.002225
Singapore	SGP	Singapore dollar	SGD	1.005100
South Georgia and the South Sandwich Islands	SGS	Pound sterling	GBP	1.678400
Saint Helena, Ascension and Tristan da Cunha	SHN	Saint Helena pound	SHP	1.677840
Svalbard and Jan Mayen	SJM	Norwegian krone	NOK	0.127800
Solomon Islands	SLB	Solomon Islands dollar	SBD	0.161739
Sierra Leone	SLE	Leone	SLL	0.000069
El Salvador	SLV	US dollar	USD	1.349700
San Marino	SMR	Euro	EUR	1.459700
Somalia	SOM	Somali shilling	SOS	0.002371
Saint Pierre and Miquelon	SPM	Euro	EUR	1.459700
Serbia	SRB	Serbian dinar	RSD	0.012445
South Sudan	SSD	South Sudanese pound	SDG	0.002262
Sao Tome and Principe	STP	Dobra	STD	0.000059
Suriname	SUR	Surinamese dollar	SRD	0.037044
Slovakia (Slovak Republic)	SVK	Euro	EUR	1.459700
Slovenia	SVN	Euro	EUR	1.459700
Sweden	SWE	Krona	SEK	0.127300
Eswatini	SWZ	Lilangeni	SZL	0.073222
Sint Maarten (Dutch part)	SXM	Netherlands Antillean guilder	ANG	0.753906
Seychelles	SYC	Seychelles rupee	SCR	0.100518
Syrian Arab Republic	SYR	Syrian pound	SYP	0.002632
Turks and Caicos Islands	TCA	US dollar	USD	1.349700
Chad	TCD	CFA franc	XAF	0.002225
Togo	TGO	CFA franc	XAF	0.002225
Thailand	THA	Baht	THB	0.038803
Tajikistan	TJK	Somoni	TJS	0.124455

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Country	Country code	Currency	Currency code	Exchange rate
Tokelau	TKL	New Zealand dollar	NZD	0.828700
Turkmenistan	TKM	Turkmen manat	TMT	0.385825
Timor-Leste	TLS	US dollar	USD	1.349700
Tonga	TON	Pa'anga	TOP	0.571528
Trinidad and Tobago	TTO	Trinidad and Tobago dollar	TTD	0.198960
Tunisia	TUN	Tunisian dinar	TND	0.434875
Turkey	TUR	Turkish lira	TRY	0.058600
Tuvalu	TUV	Australian dollar	AUD	0.896700
Taiwan	TWN	New Taiwan dollar	TWD	0.043340
Tanzania, United Republic of	TZA	Tanzanian shilling	TZS	0.000558
Uganda	UGA	Uganda shilling	UGX	0.000362
Ukraine	UKR	Hryvnia	UAH	0.036653
United States Minor Outlying Islands	UMI	US dollar	USD	1.349700
Uruguay	URY	Uruguayan peso	UYU	0.034753
Uzbekistan	UZB	Sum	UZS	0.000115
Holy See (Vatican City State)	VAT	Euro	EUR	1.459700
Saint Vincent and the Grenadines	VCT	East Caribbean dollar	XCD	0.499812
Venezuela, Bolivarian Republic of	VEN	Bolivar	VEF	0.000001
Virgin Island British	VGB	US dollar	USD	1.349700
Virgin Islands, U.S.	VIR	US dollar	USD	1.349700
Viet Nam	VNM	Đồng	VND	0.000057
Vanuatu (New Hebrides)	VUT	Vatu	VUV	0.011929
Wallis and Futuna	WLF	CFP franc	XPF	0.012229
Samoa	WSM	Tala	WST	0.492750
Yemen	YEM	Yemeni rial	YER	0.005391
South Africa	ZAF	Rand	ZAR	0.073230
Zambia	ZMB	Zambian kwacha	ZMK	0.067388
Zimbabwe	ZWE	Zimbabwe dollar	ZWL	0.003729
Unknown	ZZZ	Unknown	ZZZ	1.000000
Other	OTH	Other	OTH	1.000000