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SOUTH AFRICAN REVENUE SERVICE

NO. 270

06 MARCH 2020

DETERMINATION OF THE DAILY AMOUNT IN RESPECT OF MEALS AND INCIDENTAL COSTS FOR PURPOSES OF SECTION 8(1) OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)

By virtue of the powers vested in me by section 8(1)(c)(ii) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby determine in the Schedule hereto the amounts which shall be deemed to have been actually expended by a person in respect of meals and incidental costs for the purposes of section 8(1)(a)(i)(bb) of that Act.

The amounts determined in this notice apply in respect of years of assessment commencing on or after 1 March 2020.

**EC KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

1. Unless the context otherwise indicates, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, bears the meaning so assigned.
2. The following amounts will be deemed to have been actually expended by a recipient to whom an allowance or advance has been granted or paid—
 - (a) where the accommodation, to which that allowance or advance relates, is in the Republic and that allowance or advance is paid or granted to defray—
 - (i) incidental costs only, an amount equal to R139 per day; or
 - (ii) the cost of meals and incidental costs, an amount equal to R452 per day; or
 - (b) where the accommodation, to which that allowance or advance relates, is outside the Republic and that allowance or advance is paid or granted to defray the cost of meals and incidental costs, an amount per day determined in accordance with the 'Table: Daily Amount for Travel Outside the Republic' under Notice 268 published in *Government Gazette* No. 42258 dated 1 March 2019.

SUID-AFRIKAANSE INKOMSTEDIENS


NO. 270

06 MAART 2020

**BEPALING VAN DAGTOELAE TEN OPSIGTE VAN ETES EN TOEVALLIGE
UITGAWES VIR DOELEINDES VAN ARTIKEL 8(1) VAN DIE
INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962)**

Kragtens die bevoegdheid aan my verleen deur artikel 8(1)(c)(ii) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal ek, Edward Christian Kieswetter, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee in die Bylae hierby die bedrae wat geag word werklik deur 'n persoon aangegaan te gewees het ten opsigte van etes en toevallige uitgawes by die toepassing van artikel 8(1)(a)(i)(bb) van daardie Wet.

Die bedrae in hierdie kennisgewing bepaal is van toepassing ten opsigte van jare van aanslag wat op of na 1 Maart 2020 begin.

**EC KIESWETTER****KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS**

BYLAE

1. Tensy uit die samehang anders blyk, dra enige woord of uitdrukking waaraan 'n betekenis in die Inkomstebelastingwet, 1962, toegeskryf is die betekenis aldus daaraan toegeskryf.

2. Die volgende bedrae word geag werklik deur 'n ontvanger aan wie 'n toelae of voorskot toegestaan of betaal is, aangegaan te wees—

(a) waar die verblyf waarop die toelae of voorskot betrekking het in die Republiek is en daardie toelae of voorskot betaal of toegestaan is —

(i) om slegs toevallige uitgawes te bestry, 'n bedrag gelyk aan R139 per dag; of

(ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R452 per dag ; of

(b) waar die huisvesting waarop daardie toelae of voorskot betrekking het, buite die Republiek is en daardie toelae of voorskot betaal of toegestaan word om die koste van etes en toevallige uitgawes te bestry, 'n bedrag per dag bepaal ooreenkomstig 'Tabel A: Daaglikse bedrag vir reise buite die Republiek' in Kennisgewing 268 gepubliseer in *Staatskoerant* No. 42258 gedateer 1 Maart 2019.

**U TA MUTENGO WA DUVHA NGA DUVHA ZWI TSHI ELANA NA ZWIŁIWA
NA MITENGO YA NDEME HU TSHI ITELWA KHETHEKANYO 8(1) YA
MULAYO WA MUTHALO WA MBUELO WA, 1962 (MULAYO WA NOMBORO
58 WA 1962)**

U ya nga maanda e nda hwedzwa kha khethekanyo 8(1)(c)(ii) ya Mulayo wa Muthalo wa Mbuelo wa, 1962 (Mulayo wa Nomboro. 58 wa 1962), nne, Edward Christian Kieswetter, Mukhomishinari wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi ta kha Sheduļu ya heli liñwalo mitengo ine ya tea u shumiswa nga muthu zwi tshi elana na zwiłiwa na mitengo ya zwi songo lavhelelwaho hu tshi itelwa khethekanyo 8 (1)(a)(i)(bb) ya wonoyo mulayo.

Mitengo ye ya tiwa kha iyi ndivhadzo i shuma zwi tshi elana na miñwaha ya asesimennde ine ya do thoma nga la 1 Thafamuhwe 2020.



EC KIESWETTER

MUKHOMISHINARI WA TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE

SHEДУLU

1. Nga nḡa ha musī zwo sumbedzwa nga inwe nḡila ipfi linwe na linwe lo ḡetshedzwaho ḡhalutshedzo kha Mulayo wa Muthelo wa Mbuelo wa, 1962, lo hwala ḡhalutshedzo yo ḡetshedzwaho.
2. Mitengo i tevhelaho i ḡo dzhiwa sa yo shumiswaho nga mutḡangedzi we a ḡetshedzwa gavhelo kana tshedele ine ya ḡetshedzwa kana u badelwa phanḡa ha u bva lwendo —
 - (a) hune vhudzulo, hune gavhelo kana tshedele ine ya badelelwa phanḡa ya elana naho, havha kha Riphabuḡiki, na gavhelo kana tshedele ine ya badelelwa phanḡa ya badelwa kana u ḡetshedzwa ya shumiswa kha—
 - (i) mitengo ya zwi songo lavhelelwaho, mutengo une wa lingana na R139 nga ḡuvha; kana
 - (ii) mutengo wa zwiliwa na mitengo ya zwi songo lavhelelwaho, mutengo une wa lingana na R452 nga ḡuvha; kana
 - (b) hune vhudzulo, hune gavhelo kana tshedele ine ya badelelwa phanḡa ya elana naho, ha vha nga nḡa ha Riphabuḡiki, na gavhelo kana tshedele ine ya badelelwa phanda ya badelwa u shumiswa kha mitengo ya zwiliwa na mitengo ya zwi songo lavhelelwaho, mutengo nga ḡuvha wo tiwaho u ya nga 'Thebuḡu: Mutengo wa ḡuvha nga ḡuvha wa uya nḡa ha Riphabuḡiki' kha

Ndivhadzo 268 yo divhadzwaho kha *Guranna* ya *Muvhuso* ya
Nomboro ya 42258 ya 1 Thafamuhwe 2019.

**UKUBEKWA KWAMANANI OSUKU MAYELANA NOKUDLA NEZINDLEKO
EZIVELAYO NGENHLOSO YESIGABA 8(1) SOMTHETHO WENTELA
YEMIVUZO, KA-1962 (UMTHETHO ONGUNOMBOLO. 58 KA-1962)**

Ngokwamandla engiwanikiwe ngokwesigaba 8(1)(c)(ii) soMthetho WeNtela YemiVuzo ka-1962 (UMthetho onguNombolo. 58 ka-1962), mina, Edward Christian Kieswetter, uKhomishana Wophiko Lwezimali Ezingenayo Eningizimu Afrika, ngibeka kwiSheduli elapha amanani azosetshenziswa ngumuntu mayelana nokudla nezindleko ezivelayo ngenhloso yesigaba 8(1)(a)(i)(bb) somthetho.

Amanani abekiwe lapha kulesi saziso aqala ukusebenza kusukela ngomhlaka-1 kuNdasa 2020.



EC KIESWETTER

UKHOMISHANA WOPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA

ISHEDULI

1. Ngaphandle uma isimo sichaza, noma yiliphi igama noma isisho esinikezwe incazelo kuMthetho WeNtela YemiVuzo, ka-1962, siqukethe leyo ncazelo esiyinikiwe.
2. Lawa manani alandelayo azothathwa njengalawo asetshenziswe owamukeliswayo lowo imali noma isamba esithile osinikwe noma esikhokhwe kuye—
 - (a) uma indawo yokuhlala, lapho lesosibonelelo noma isamba sibhekiswe khona, ikwiRiphabhulikhi noma lesosibonelelo noma isamba sikhokhwe khona noma sinikelwe ukukhokhwa—
 - (i) izindleko ezivelayo kuphela, inani elilingana no-R139 ngosuku; noma
 - (ii) izindleko zokudla nezindleko zokungalindelekile, inani elilingana no-R452 ngosuku; noma
 - (b) uma indawo yokuhlala, lapho isibonelelo noma isamba sibhekiswe khona, ingaphandle kweRiphabhulikhi, inani ngosuku elibekwe kwitafula 'ITafula: Inani Losuku Lokuhambela Ngaphandle KweRiphabhulikhi' elishicilelwe *kwiPhephandaba likaHulumeni* yenombolo 42258 ngomhlaka 1 kuNdasa 2019.