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**GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING**

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. 286

24 February 2003

**DETERMINATION OF THE DAILY ALLOWANCE 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, Trevor Andrew Manuel, Minister of Finance, hereby determine in the Schedule hereto the amounts which shall be deemed to have been actually expended by a person in a day 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 the year of assessment ending 28 February 2003.

T. A. MANUEL
MINISTER OF FINANCE

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, and "incidental costs" means any beverages (including alcoholic beverages), private telephone calls, gratuities and room service.
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—
 - (aa) R65 for each day which falls within the period 1 March 2002 to 31 December 2002; and
 - (bb) R53 for each day which falls within the period 1 January 2003 to 28 February 2003; or
 - (ii) the cost of meals and incidental costs, an amount equal to R173 per day; or
- (b) where the accommodation to which that allowance or advance relates is outside the Republic, an amount equal to US\$190 per day.