

GOVERNMENT NOTICE
GOEWERMENSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. 115

3 February 2006

**DETERMINATION OF THE DAILY ALLOWANCE IN RESPECT OF MEALS
AND INCIDENTAL COSTS FOR PURPOSES OF SECTION 8(1) OF THE
INCOME TAX ACT, 1962 (ACTNO. 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 2006,



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.
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 R60 per day; or
 - (ii) the cost of meals and incidental costs, an amount equal to R196 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 equal to US\$190 per day.