
GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

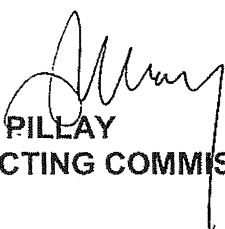
No. 114

26 February 2014

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, Visvanathan Pillay, Acting 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 the year of assessment commencing 1 March 2014.



V PILLAY

ACTING 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 R103 per day; or
 - (ii) the cost of meals and incidental costs, an amount equal to R335-00 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 following table for the country in which that accommodation is located—

Table: Daily Amount for Travel Outside the Republic

Country	Currency	Amount
Albania	Euro	97
Algeria	Euro	112
Angola	US \$	322
Antigua and Barbuda	US \$	220
Argentina	US \$	118
Armenia	US \$	220
Austria	Euro	124
Australia	Australian \$	208
Azerbaijani	US \$	145
Bahamas	US \$	191

Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	76
Belgium	Euro	143
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	70
Bosnia-Herzegovina	Bam	153
Botswana	Pula	518
Brazil	Reals	317
Brunei Darussalam	US \$	88
Bulgaria	Euro	90
Burkina Faso	FCFA	58 313
Burundi	Burundian Francy	305 305
Cambodia	US \$	97
Cameroon	Euro	206
Canada	Canadian \$	167
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	129
China (People's Republic)	Renminbi	939
Colombia	US \$	94
Comoro Island	Euro	125
Cook Islands	New Zealand \$	217
Cote D'Ivoire	Euro	96
Costa Rica	US \$	102
Croatia	Euro	108
Cuba	US \$	123
Cyprus	Euro	118
Czech Republic	Euro	91
Democratic Republic of Congo	US \$	156
Denmark	Danish Kroner	1 301
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	121
Egypt	US \$	130
El Salvador	US \$	72

Equatorial Guinea	Euro	130
Eritrea	US \$	129
Estonia	Euro	91
Ethiopia	US \$	64
Fiji	US \$	110
Finland	Euro	174
France	Euro	156
Gabon	Euro	165
Gambia	Euro	105
Georgia	US \$	95
Germany	Euro	120
Ghana	US \$	129
Greece	Euro	130
Grenada	US \$	151
Guatemala	US \$	108
Guinea	Euro	78
Guinea Bissau	Euro	85
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	166
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	87
Iceland	ISK	21 478
India	Indian Rupee	5 896
Indonesia	US \$	86
Iran	US \$	105
Iraq	US \$	125
Ireland	Euro	124
Israel	US \$	177
Italy	Euro	124
Jamaica	US \$	151
Japan	Yen	17 678
Jordan	US \$	196
Kazakhstan	US \$	134
Kenya	US \$	113
Kiribati	Australian \$	233
Korea	US \$	182
Kuwait (State of)	US \$	180
Kyrgyzstan	US \$	172

Laos	US \$	95
Latvia	US \$	151
Lebanon	US \$	141
Lesotho	Rand	750
Liberia	US \$	142
Libya	US \$	112
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	105
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
Malaysia	Ringgit	366
Maldives	US \$	202
Mali	Euro	182
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	97
Mauritius	US \$	106
Mexico	Mexican Pesos	1 313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	172
Morocco	Dirhams	970
Mozambique	US \$	111
Myanmar (Burma)	US \$	88
Namibia	Rand	835
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	118
New Zealand	New Zealand \$	190
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	157
Niue	New Zealand \$	252
Norway	NOK	1 854
Oman	Rials Omani	69
Pakistan	Pakistani Rupees	6 288
Palau	US \$	252

Palestine	US \$	147
Panama	US \$	105
Papua New Guinea	Kina	285
Paraguay	US \$	63
Peru	US \$	133
Philippines	US \$	133
Poland	Euro	97
Portugal	Euro	100
Qatar	Qatar Riyals	651
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	80
Russia	Euro	171
Rwanda	US \$	106
Samoa	Tala	344
Sao Tome	Euro	160
Saudi Arabia	Saudi Riyal	512
Senegal	Euro	94
Serbia	Euro	76
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	230
Slovakia	Euro	96
Slovenia	Euro	96
Solomon Islands	Sol Islands \$	912
Spain	Euro	114
Sri Lanka	US \$	107
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Swaziland	Rand	818
Sweden	Swedish Krona	1 291
Switzerland	S Franc	208
Syria	US \$	112
Taiwan	New Taiwan \$	3 355
Tajikistan	US \$	108
Tanzania	US \$	123

Thailand	Thai Baht	4 675
Togo	Euro	78
Tonga	Pa'anga	231
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	163
Turkey	Euro	105
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	87
Ukraine	Euro	125
United Arab Emirates	Dirhams	657
United Kingdom	B Pounds	124
Uruguay	US \$	135
USA	US \$	154
Uzbekistan	Euro	117
Vanuatu	US \$	173
Venezuela	US \$	233
Vietnam	US \$	88
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	120
Other countries not listed	US\$	215