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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**

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**SOUTH AFRICAN REVENUE SERVICE****NO. 191****24 FEBRUARY 2016****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, Thomas Swabihi Moyane, 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 2016.



**TS MOYANE**  
**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 R115.00 per day; or
    - (ii) the cost of meals and incidental costs, an amount equal to R372.00 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     | 110    |
| Angola              | US \$    | 303    |
| Antigua and Barbuda | US \$    | 220    |
| Argentina           | US \$    | 133    |
| Armenia             | US \$    | 220    |
| Austria             | Euro     | 131    |
| Australia           | A \$     | 230    |
| Azerbaijani         | US \$    | 145    |
| Bahamas             | US \$    | 191    |
| Bahrain             | B Dinars | 36     |
| Bangladesh          | US \$    | 79     |

|                              |               |        |
|------------------------------|---------------|--------|
| Barbados                     | US \$         | 202    |
| Belarus                      | Euro          | 62     |
| Belgium                      | Euro          | 146    |
| Belize                       | US \$         | 152    |
| Benin                        | Euro          | 89     |
| Bolivia                      | US \$         | 78     |
| Bosnia-Herzegovina           | Euro          | 75     |
| Botswana                     | Pula          | 826    |
| Brazil                       | Reals         | 347    |
| Brunei                       | US \$         | 88     |
| Bulgaria                     | Euro          | 91     |
| Burkina Faso                 | CFA Francs    | 58,790 |
| Burundi                      | Euro          | 73     |
| Cambodia                     | US \$         | 99     |
| Cameroon                     | Euro          | 116    |
| Canada                       | C \$          | 167    |
| Cape Verde Islands           | Euro          | 65     |
| Central African Republic     | Euro          | 94     |
| Chad                         | Euro          | 121    |
| Chile                        | US \$         | 128    |
| China (People's Republic)    | US \$         | 127    |
| Colombia                     | US \$         | 94     |
| Comoro Island                | Euro          | 122    |
| Cook Islands                 | NZ \$         | 211    |
| Cote D'Ivoire                | Euro          | 119    |
| Costa Rica                   | US \$         | 116    |
| Croatia                      | Euro          | 102    |
| Cuba                         | US \$         | 124    |
| Cyprus                       | Euro          | 117    |
| Czech Republic               | Euro          | 90     |
| Democratic Republic of Congo | US \$         | 164    |
| Denmark                      | Danish Kroner | 2,328  |
| Djibouti                     | US \$         | 99     |
| Dominican Republic           | US \$         | 99     |
| Ecuador                      | US \$         | 163    |
| Egypt                        | US \$         | 118    |
| El Salvador                  | US \$         | 98     |
| Equatorial Guinea            | Euro          | 166    |

|                   |               |        |
|-------------------|---------------|--------|
| Eritrea           | US \$         | 109    |
| Estonia           | Euro          | 92     |
| Ethiopia          | US \$         | 92     |
| Fiji              | US \$         | 102    |
| Finland           | Euro          | 171    |
| France            | Euro          | 128    |
| Gabon             | Euro          | 172    |
| Gambia            | Euro          | 74     |
| Georgia           | US \$         | 95     |
| Germany           | Euro          | 120    |
| Ghana             | US \$         | 130    |
| Greece            | Euro          | 134    |
| Grenada           | US \$         | 151    |
| Guatemala         | US \$         | 114    |
| Guinea            | Euro          | 78     |
| Guinea Bissau     | Euro          | 59     |
| Guyana            | US \$         | 118    |
| Haiti             | US \$         | 109    |
| Honduras          | US \$         | 186    |
| Hong Kong         | Hong Kong \$  | 1,000  |
| Hungary           | Euro          | 89     |
| Iceland           | ISK           | 25,466 |
| India             | Indian Rupee  | 5,852  |
| Indonesia         | US \$         | 86     |
| Iran              | US \$         | 120    |
| Iraq              | US \$         | 125    |
| Ireland           | Euro          | 139    |
| Israel            | US \$         | 209    |
| Italy             | Euro          | 125    |
| Jamaica           | US \$         | 151    |
| Japan             | Yen           | 16,275 |
| Jordan            | US \$         | 201    |
| Kazakhstan        | US \$         | 141    |
| Kenya             | US \$         | 138    |
| Kiribati          | Australian \$ | 233    |
| Kuwait (State of) | Kuwait Dinars | 51     |
| Kyrgyzstan        | US \$         | 172    |
| Laos              | US \$         | 92     |
| Latvia            | US \$         | 150    |

|                             |                  |        |
|-----------------------------|------------------|--------|
| Lebanon                     | US \$            | 158    |
| Lesotho                     | RSA Rand         | 750    |
| Liberia                     | US \$            | 112    |
| Libya                       | US \$            | 120    |
| Lithuania                   | Euro             | 154    |
| Macao                       | Hong Kong \$     | 1,196  |
| Macedonia (Former Yugoslav) | Euro             | 100    |
| Madagascar                  | Euro             | 59     |
| Madeira                     | Euro             | 290    |
| Malawi                      | Malawi Kwacha    | 31,254 |
| Malaysia                    | Ringgit          | 382    |
| Maldives                    | US \$            | 202    |
| Mali                        | Euro             | 178    |
| Malta                       | Euro             | 132    |
| Marshall Islands            | US \$            | 255    |
| Mauritania                  | Euro             | 97     |
| Mauritius                   | US \$            | 135    |
| Mexico                      | Mexican Pesos    | 1,313  |
| Moldova                     | US \$            | 117    |
| Mongolia                    | US \$            | 69     |
| Montenegro                  | Euro             | 94     |
| Morocco                     | Dirhams          | 970    |
| Mozambique                  | US \$            | 128    |
| Myanmar                     | US \$            | 123    |
| Namibia                     | RSA Rands        | 950    |
| Nauru                       | Australian \$    | 278    |
| Nepal                       | US \$            | 64     |
| Netherlands                 | Euro             | 117    |
| New Zealand                 | NZ \$            | 191    |
| Nicaragua                   | US \$            | 90     |
| Niger                       | Euro             | 75     |
| Nigeria                     | US \$            | 242    |
| Niue                        | New Zealand \$   | 252    |
| Norway                      | NOK              | 1,760  |
| Oman                        | Rials Omani      | 77     |
| Pakistan                    | Pakistani Rupees | 6,235  |
| Palau                       | US \$            | 252    |
| Palestine                   | US \$            | 147    |
| Panama                      | US \$            | 105    |

|                              |                |         |
|------------------------------|----------------|---------|
| Papa New Guinea              | Kina           | 285     |
| Paraguay                     | US \$          | 76      |
| Peru                         | US \$          | 139     |
| Philippines                  | US \$          | 122     |
| Poland                       | Euro           | 88      |
| Portugal                     | Euro           | 87      |
| Qatar                        | Qatar Riyals   | 715     |
| Republic of Congo            | Euro           | 149     |
| Reunion                      | Euro           | 164     |
| Romania                      | Euro           | 85      |
| Russia                       | Euro           | 330     |
| Rwanda                       | US \$          | 101     |
| Samoa                        | Tala           | 193     |
| Sao Tome & Principe          | Euro           | 160     |
| Saudi Arabia                 | Saudi Riyals   | 517     |
| Senegal                      | Euro           | 113     |
| Serbia                       | Euro           | 83      |
| Seychelles                   | Euro           | 275     |
| Sierra Leone                 | US \$          | 90      |
| Singapore                    | Singapore \$   | 232     |
| Slovakia                     | Euro           | 102     |
| Slovenia                     | Euro           | 106     |
| Solomon Islands              | Sol Islands \$ | 1,107   |
| South Korea, Republic        | Korean Won     | 187,735 |
| South Sudan                  | US \$          | 265     |
| Spain                        | Euro           | 112     |
| Sri Lanka                    | US \$          | 100     |
| St. Kitts & Nevis            | US \$          | 227     |
| St. Lucia                    | US \$          | 215     |
| St. Vincent & The Grenadines | US \$          | 187     |
| Sudan                        | US \$          | 200     |
| Suriname                     | US \$          | 107     |
| Swaziland                    | RSA Rand       | 818     |
| Sweden                       | Swedish Kronor | 1,317   |
| Switzerland                  | S Franc        | 201     |
| Syria                        | US \$          | 185     |
| Taiwan                       | New Taiwan \$  | 3,505   |
| Tajikistan                   | US \$          | 97      |
| Tanzania                     | US \$          | 129     |

|                            |                |        |
|----------------------------|----------------|--------|
| Thailand                   | Thai Baht      | 4,956  |
| Togo                       | CFA Francs     | 64,214 |
| Tonga                      | Pa'anga        | 251    |
| Trinidad & Tobago          | US \$          | 213    |
| Tunisia                    | Tunisian Dinar | 198    |
| Turkey                     | Euro           | 101    |
| Turkmenistan               | US \$          | 125    |
| Tuvalu                     | Australian \$  | 339    |
| Uganda                     | US \$          | 111    |
| Ukraine                    | Euro           | 131    |
| United Arab Emirates       | UAE Dirhams    | 699    |
| United Kingdom             | British Pounds | 102    |
| Uruguay                    | US \$          | 144    |
| USA                        | US \$          | 146    |
| Uzbekistan                 | Euro           | 80     |
| Vanuatu                    | US \$          | 166    |
| Venezuela                  | US \$          | 294    |
| Vietnam                    | US \$          | 146    |
| Yemen                      | US \$          | 94     |
| Zambia                     | US \$          | 119    |
| Zimbabwe                   | US \$          | 123    |
|                            |                |        |
| Other countries not listed | US \$          | 215    |