

SOUTH AFRICAN REVENUE SERVICE

NO. 3113

3 March 2023

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)(a)(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 the maximum amount for expenditure in respect of meals and incidental costs for purposes of section 8(1)(a)(ii)(aa) of the Act to be R161 per day.

The amount determined in this notice applies in respect of years of assessment commencing on or after 1 March 2023.



E C KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

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 2023.



**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 R161 per day; or
 - (ii) the cost of meals and incidental costs, an amount equal to R522 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. 3113

3 Maart 2023

BEPALING VAN DAAGLIKSE BEDRAG 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)(a)(ii) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal ek, Edward Christian Kieswetter, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee die maksimum bedrag vir uitgawes ten opsigte van etes en toevallige uitgawes vir doeleindes van artikel 8(1)(a)(ii)(aa) van die Wet, as R161 per dag.

Die bedrag in hierdie kennisgewing bepaal is van toepassing ten opsigte van jare van aanslag wat op of na 1 Maart 2023 begin.

E C KIESWETTER
KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS

**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 die Wet.

Die bedrae in hierdie kennisgewing bepaal is van toepassing ten opsigte van jare van aanslag wat op of na 1 Maart 2023 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 R161 per dag; of
 - (ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R522 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.

TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE**U TA MUTENGO WA DUVHA NGA DUVHA WA ZWILIWA NA ZWI SONGO LAVHELELWAHO 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)(a)(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 mutengo muhulwanesa une wa tea u shumiswa nga muthu zwi tshi elana na zwiliwa na zwi songo lavhelelwaho hu tshi itelwa khethekanyo 8(1)(a)(ii)(aa) ya wonoyo mulayo u vha R161 nga duvha.

Mutengo wo tiwaho kha iyi ndivhadzo u shuma zwi tshi elana na miŋwaha ya asesimennde ine ya do thoma nga, kana nga phanda ha la 1 Thafamuhwe 2023.

E C KIESWETTER**MUKHOMISHINARI WA TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE**

TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE

U TA MUTENGO WA ɔUVHA NGA ɔUVHA ZWI TSHI ELANA NA ZWIJIWA 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 maanḁa e nda hwedzwa kha khethekanyo 8(1)(c)(ii) ya Mulayo wa Muthalo wa Mbuelo wa, 1962 (Mulayo wa Nomboro. 58 wa 1962), nḁe, Edward Christian Kieswetter, Mukhomishinari wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi ta kha Sheduḁu ya heḁi ḁinwalo mitengo ine ya tea u shumiswa nga muthu zwi tshi elana na zwijiwa na mitengo ya zwi songo lavhelelwaho hu tshi itelwa khethekanyo 8 (1)(a)(i)(bb) ya wonoyo mulayo.

Mitengo ye ya tiwa kha iyi nḁivhadzo i shuma zwi tshi elana na minwaha ya asesimennde ine ya ḁo thoma nga ḁa 1 ḁhafamuhwe 2023.

EC KIESWETTER

MUKHOMISHINARI WA TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE

SHEDUḽU

1. Nga nḽa ha musi zwo sumbedzwa nga iḽwe nḽila ipfi ḽiḽwe na ḽiḽwe ḽo ḽetshedzwaho ḽhalutshedzo kha Mulayo wa Muthelo wa Mbuelo wa, 1962, ḽo hwala ḽhalutshedzo yo ḽetshedzwaho.
2. Mitengo i tevhelaho i ḽo dzhiwa sa yo shumiswaho nga muḽanganedzi we a ḽetshedzwa gavhelo kana tshelede ine ya ḽetshedzwa kana u badelwa phanḽa ha u bva lwendo —
 - (a) hune vhudzulo, hune gavhelo kana tshelede ine ya badelelwa phanḽa ya elana naho, havha kha Riphabuḽiki, na gavhelo kana tshelede ine ya badelelwa phanḽa ya badelwa kana u ḽetshedzwa ya shumiswa kha—
 - (i) mitengo ya zwi songo lavhelelwaho, mutengo une wa lingana na R161 nga ḽuvha; kana
 - (ii) mutengo wa zwiliwa na mitengo ya zwi songo lavhelelwaho, mutengo une wa lingana na R522 nga ḽuvha; kana
 - (b) hune vhudzulo, hune gavhelo kana tshelede ine ya badelelwa phanḽa ya elana naho, ha vha nga nḽa ha Riphabuḽiki, na gavhelo kana tshelede ine ya badelelwa phanḽa ya badelwa u shumiswa kha mitengo ya zwiliwa na mitengo ya zwi songo lavhelelwaho, mutengo nga ḽuvha wo tiwaho u ya nga 'Thebuḽu: Mutengo wa ḽuvha nga ḽuvha wa uya nḽa ha Riphabuḽiki' kha Ndivhadzo 268 yo ḽivhadzwaho kha *Gurannḽa ya Muvhuso* ya Nomboro ya 42258 ya 1 ḽhafamuhwe 2019.

UPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA**UKUBEKWA KWESAMBA SOSUKU MAYELANA NOKUDLA NEZINDLEKO EZIVELAYO NGEHLOSO YESIGABA 8(1) SOMTHETHO WENTELA YEMIVUZO, KA-1962 (UMTHETHO ONGUNOMBOLO. 58 KA-1962)**

Ngokwamandla engiwanikiwe ngokwesigaba 8(1)(a)(ii) soMthetho WeNtela YemiVuzo ka-1962 (UMthetho onguNombolo. 58 ka-1962), mina, Edward Christian Kieswetter, uKhomishana Wophiko Lwezimali Ezingenayo Eningizimu Afrika, ngibeka isamba esiphezulu esinqunyiweyo esizosetshenziswa mayelana nokudla nezindleko ezivelayo ngenhloso yesigaba 8(1)(a)(ii)(aa) ukuba sibe ngu-R161 ngosuku.

Isamba esibekiwe lapha kulesi saziso siqala ukusebenza kusukela ngomhlaka-1 kuNdasa 2023.

E C KIESWETTER
UKHOMISHANA WOPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA

UPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA**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 2023.

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-R161 ngosuku; noma
 - (ii) izindleko zokudla nezindleko zokungalindelekile, inani elilingana no-R522 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.