

**SOUTH AFRICAN REVENUE SERVICE**

NO. 4458

1 March 2024

**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 2024.



**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 R169 per day; or
    - (ii) the cost of meals and incidental costs, an amount equal to R548 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**

<b>Country</b>	<b>Currency</b>	<b>Amount</b>
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	163
Argentina	US \$	106
Armenia	US \$	220
Austria	Euro	136
Australia	Australian \$	230
Azerbaijan	US \$	145
Bahamas	US \$	228
Bahrain	Bahraini Dinar	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	62

Belgium	Euro	146
Belize	US \$	119
Benin	Euro	113
Bolivia	US \$	78
Bosnia-Herzegovina	Convertible Mark	154
Botswana	Pula	883
Brazil	Brazilian Real	409
Brunei	US \$	88
Bulgaria	Euro	91
Burkina Faso	CFA Franc	58 790
Burundi	Euro	67
Cambodia	US \$	99
Cameroon	Euro	120
Canada	Canadian \$	191
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	134
Chile	US \$	106
China (People's Republic)	Yuan	803
Colombia	US \$	94
Comoro Island	Euro	122
Cook Islands	New Zealand \$	211
Cote d'Ivoire	Euro	119
Costa Rica	US \$	116
Croatia	Euro	81
Cuba	US \$	114
Cyprus	Euro	125
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	164
Denmark	Danish Krone	2 328
Djibouti	US \$	99
Dominican Republic	US \$	106
Ecuador	US \$	163
Egypt	Egyptian Pound	873
El Salvador	US \$	98
Equatorial Guinea	Euro	166
Eritrea	US \$	112
Estonia	Euro	92
Eswatini	RSA Rand	1 367
Ethiopia	US \$	95
Fiji	US \$	124

Finland	Euro	171
France	Euro	128
Gabon	Euro	165
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	132
Ghana	US \$	130
Greece	Euro	131
Grenada	US \$	151
Gautemala	US \$	114
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	130
Honduras	US \$	186
Hong Kong	Hong Kong \$	1 505
Hungary	Euro	83
Iceland	ISK	25 466
India	Indian Rupee	6 001
Indonesia	US \$	86
Iran	US \$	120
Iraq	US \$	125
Ireland	Euro	139
Israel	US \$	188
Italy	Euro	138
Jamaica	US \$	116
Japan	Yen	16 424
Jordan	US \$	201
Kazakhstan	US \$	100
Kenya	US \$	138
Kiribati	Australian \$	233
Korea, Republic	Korean Won	183 824
Kuwait (State of)	Kuwaiti Dinar	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	Malawian Kwacha	31 254
Malaysia	Ringgit	382
Maldives	US \$	202
Mali	Euro	178
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	97
Mauritius	Mauritian Rupee	4 808
Mexico	Mexican Peso	1 313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	90
Morocco	Moroccan Dirham	1 115
Mozambique	US \$	66
Myanmar	US \$	123
Namibia	RSA Rand	950
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	122
New Zealand	New Zealand \$	216
Nicaragua	US \$	90
Niger	Euro	78
Nigeria	US \$	242
Niue	New Zealand \$	252
Norway	Norwegian Krone	1 753
Oman	Omani Rial	79
Pakistan	Pakistani Rupee	6 235
Palau	US \$	252
Palestine	US \$	295
Panama	US \$	105
Papa New Guinea	Kina	285
Paraguay	US \$	76
Peru	US \$	139
Philippines	US \$	122
Poland	Euro	88
Portugal	Euro	87
Qatar	Qatari Riyal	677

Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	83
Russia	Euro	330
Rwanda	US \$	78
Samoa	Tala	193
Sao Tome & Principe	Euro	160
Saudi Arabia	Saudi Riyal	538
Senegal	Euro	128
Serbia	Euro	70
Seychelles	Euro	132
Sierra Leone	US \$	90
Singapore	Singapore \$	232
Slovakia	Euro	105
Slovenia	Euro	103
Solomon Islands	Solomon Islands \$	1 107
South Sudan	US \$	146
Spain	Euro	112
Sri Lanka	US \$	75
St. Kitts & Nevis	US \$	164
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Sweden	Swedish Krona	1 440
Switzerland	Swiss Franc	201
Syria	US \$	185
Taiwan	New Taiwan \$	3 981
Tajikistan	US \$	97
Tanzania	US \$	129
Thailand	Thai Baht	3 748
Togo	CFA Franc	64 214
Tonga	Pa'anga	251
Trinidad & Tobago	US \$	153
Tunisia	Tunisian Dinar	198
Turkey	Euro	75
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	64
Ukraine	Euro	131
United Arab Emirates	UAE Dirham	699

United Kingdom	Pound Sterling	114
Uruguay	US \$	133
USA	US \$	168
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	79
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Other countries not listed	US \$	215

**SUID-AFRIKAANSE INKOMSTEDIENS**

NO. 4458

1 Maart 2024

**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 daardie Wet.

Die bedrae in hierdie kennisgewing bepaal is van toepassing ten opsigte van jare van aanslag wat op of na 1 Maart 2024 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 R169 per dag; of
    - (ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R548 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 die volgende tabel vir die land waarbinne daardie akkommodasie geleë is:

**Tabel A: Daaglikse bedrag vir reise buite die Republiek**

<b>Land</b>	<b>Geldeenheid</b>	<b>Bedrag</b>
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	163
Argentina	US \$	106
Armenia	US \$	220
Austria	Euro	136
Australia	Australian \$	230
Azerbaijan	US \$	145
Bahamas	US \$	228
Bahrain	Bahraini Dinar	36
Bangladesh	US \$	79
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Botswana	Pula	883
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Cambodia	US \$	99
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Canada	Canadian \$	191
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Chile	US \$	106
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Cook Islands	New Zealand \$	211
Cote d'Ivoire	Euro	119
Costa Rica	US \$	116
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Cyprus	Euro	125
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Denmark	Danish Krone	2 328
Djibouti	US \$	99
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Gabon	Euro	165
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	132
Ghana	US \$	130
Greece	Euro	131
Grenada	US \$	151
Gautemala	US \$	114
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Iceland	ISK	25 466
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Jordan	US \$	201
Kazakhstan	US \$	100
Kenya	US \$	138
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Slovakia	Euro	105
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Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	79
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Ander lande nie gelys nie	US \$	215

**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 2024.

**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-R169 ngosuku; noma
    - (ii) izindleko zokudla nezindleko zokungalindelekile, inani elilingana no-R548 ngosuku; noma
  - (b) uma indawo yokuhlala, lapho imali noma isamba sibhekiswe khona, ingaphandle kweRiphabhulikhi, inani ngosuku elibekwe ngokwaleli tafula elilandelayo lezwe lapho leyo ndawo yokuhlala ikhona—

### ITafula: Inani Losuku Lokuhambela Ngaphandle KweRiphabhuliki

Izwe	Uhlobo lwemali	Inani
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	163
Argentina	US \$	106
Armenia	US \$	220
Austria	Euro	136
Australia	Australian \$	230
Azerbaijan	US \$	145
Bahamas	US \$	228
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Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	79
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Amazwe angekho ohlwini	US \$	215

**TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE**

**U TA MUTENGO WA DUVHA NGA DUVHA ZWI TSHI ELANA NA ZWILIWA 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 maanda e nda hwedzwa kha khethekanyo 8(1)(c)(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 kha Shedulu ya heli linwalo mitengo ine ya tea u shumiswa nga muthu zwi tshi elana na zwiliwa na mitengo ya zwi songo lavhelelwaho hu tshi itelwa khethekanyo 8 (1)(a)(i)(bb) ya wonoyo mulayo.

Mitengo ye ya tiwa kha iyi ndivhadzo i shuma zwi tshi elana na mihwaha ya asesimennde ine ya do thoma nga la 1 Thafamuhwe 2024.

**EC KIESWETTER**

**MUKHOMISHINARI WA TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE**

## SHEDUĽU

1. Nga nnda ha musu zwo sumbedzwa nga inwe ndila ipfi linwe na linwe lo netshedzwaho thalutshedzo kha Mulayo wa Muthelo wa Mbuelo wa, 1962, lo hwala thalutshedzo yo netshedzwaho.
2. Mitengo i tevhelaho i do dzhiwa sa yo shumiswaho nga mutanganedzi we a netshedzwa gavhelo kana tshelede ine ya netshedzwa kana u badelwa phanda ha u bva lwendo —
  - (a) hune vhudzulo, hune gavhelo kana tshelede ine ya badelelwa phanda ya elana naho, havha kha Riphabuliki, na gavhelo kana tshelede ine ya badelelwa phanda ya badelwa kana u netshedzwa ya shumiswa kha—
    - (i) mitengo ya zwi songo lavhelelwaho, mutengo une wa lingana na R169 nga duvha; kana
    - (ii) mutengo wa zwiliwa na mitengo ya zwi songo lavhelelwaho, mutengo une wa lingana na R548 nga duvha; kana
  - (b) hune vhudzulo, hune gavhelo kana tshelede ine ya badelelwa phanda ya elana naho, havha nga nnda ha Riphabuliki, na gavhelo kana tshelede ine ya badelelwa phanda ya badelwa kana u netshedzwa ya shumiswa kha mutengo wa zwiliwa na mitengo ya zwi songo lavhelelwaho, mutengo nga duvha une wa lingana na wo tiwaho u ya nga thebulu i tevhelaho ya shango line vhudzulo havha khalo—

### Thebulu: Mutengo wa duvha nga duvha wa uya nnda ha Riphabuliki

Shango	Tshelede ine ya shumiswa henefho	Mutengo
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	163
Argentina	US \$	106
Armenia	US \$	220

Austria	Euro	136
Australia	Australian \$	230
Azerbaijan	US \$	145
Bahamas	US \$	228
Bahrain	Bahraini Dinar	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	146
Belize	US \$	119
Benin	Euro	113
Bolivia	US \$	78
Bosnia-Herzegovina	Convertible Mark	154
Botswana	Pula	883
Brazil	Brazilian Real	409
Brunei	US \$	88
Bulgaria	Euro	91
Burkina Faso	CFA Franc	58 790
Burundi	Euro	67
Cambodia	US \$	99
Cameroon	Euro	120
Canada	Canadian \$	191
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	134
Chile	US \$	106
China (People's Republic)	Yuan	803
Colombia	US \$	94
Comoro Island	Euro	122
Cook Islands	New Zealand \$	211
Cote d'Ivoire	Euro	119
Costa Rica	US \$	116
Croatia	Euro	81
Cuba	US \$	114
Cyprus	Euro	125
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	164
Denmark	Danish Krone	2 328
Djibouti	US \$	99
Dominican Republic	US \$	106
Ecuador	US \$	163
Egypt	Egyptian Pound	873



El Salvador	US \$	98
Equatorial Guinea	Euro	166
Eritrea	US \$	112
Estonia	Euro	92
Eswatini	RSA Rand	1 367
Ethiopia	US \$	95
Fiji	US \$	124
Finland	Euro	171
France	Euro	128
Gabon	Euro	165
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	132
Ghana	US \$	130
Greece	Euro	131
Grenada	US \$	151
Gautemala	US \$	114
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	130
Honduras	US \$	186
Hong Kong	Hong Kong \$	1 505
Hungary	Euro	83
Iceland	ISK	25 466
India	Indian Rupee	6 001
Indonesia	US \$	86
Iran	US \$	120
Iraq	US \$	125
Ireland	Euro	139
Israel	US \$	188
Italy	Euro	138
Jamaica	US \$	116
Japan	Yen	16 424
Jordan	US \$	201
Kazakhstan	US \$	100
Kenya	US \$	138
Kiribati	Australian \$	233
Korea, Republic	Korean Won	183 824
Kuwait (State of)	Kuwaiti Dinar	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	Mauritian Rupee	4 808
Mexico	Mexican Peso	1 313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	90
Morocco	Moroccan Dirham	1 115
Mozambique	US \$	66
Myanmar	US \$	123
Namibia	RSA Rand	950
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	122
New Zealand	New Zealand \$	216
Nicaragua	US \$	90
Niger	Euro	78
Nigeria	US \$	242
Niue	New Zealand \$	252
Norway	Norwegian Krone	1 753
Oman	Omani Rial	79
Pakistan	Pakistani Rupee	6 235
Palau	US \$	252
Palestine	US \$	295
Panama	US \$	105
Papa New Guinea	Kina	285
Paraguay	US \$	76
Peru	US \$	139

Philippines	US \$	122
Poland	Euro	88
Portugal	Euro	87
Qatar	Qatari Riyal	677
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	83
Russia	Euro	330
Rwanda	US \$	78
Samoa	Tala	193
Sao Tome & Principe	Euro	160
Saudi Arabia	Saudi Riyal	538
Senegal	Euro	128
Serbia	Euro	70
Seychelles	Euro	132
Sierra Leone	US \$	90
Singapore	Singapore \$	232
Slovakia	Euro	105
Slovenia	Euro	103
Solomon Islands	Solomon Islands \$	1 107
South Sudan	US \$	146
Spain	Euro	112
Sri Lanka	US \$	75
St. Kitts & Nevis	US \$	164
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Sweden	Swedish Krona	1 440
Switzerland	Swiss Franc	201
Syria	US \$	185
Taiwan	New Taiwan \$	3 981
Tajikistan	US \$	97
Tanzania	US \$	129
Thailand	Thai Baht	3 748
Togo	CFA Franc	64 214
Tonga	Pa'anga	251
Trinidad & Tobago	US \$	153
Tunisia	Tunisian Dinar	198
Turkey	Euro	75
Turkmenistan	US \$	125
Tuvalu	Australian \$	339

Uganda	US \$	64
Ukraine	Euro	131
United Arab Emirates	UAE Dirham	699
United Kingdom	Pound Sterling	114
Uruguay	US \$	133
USA	US \$	168
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	79
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Mañwe mashango e a si buliwe	US \$	215