

# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

Vol. 488

Pretoria, 3 February  
Februarie 2006

**No. 28469**



---

**GOVERNMENT NOTICE**  
**GOEWERMENTSKENNISGEWING**

---

**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 (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, 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.

**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, Trevor Andrew Manuel, Minister van Finansies, hiermee in die Bylae hierby die bedrae wat geag word werklik deur 'n persoon aangegaan te gewees het in 'n dag 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 die jaar van aanslag wat op 28 Februarie 2006 eindig.



**T. A. MANUEL**

**MINISTER VAN FINANSIES**

**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 delg, 'n bedrag gelyk aan R60 per dag; of
  - (ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R196 per dag; of
- (b) waar die verblyf waarop die toelae of voorskot betrekking het buite die Republiek is en daardie toelae of voorskot betaal of toegestaan is om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan VSA\$190 per dag.
-