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**GOVERNMENT NOTICE
GOEWERMENSKENNISGEWING**

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. 159

25 February 2011

**FIXING OF RATE PER KILOMETRE IN RESPECT OF MOTOR VEHICLES
FOR THE PURPOSES OF SECTION 8(1)(b)(II) AND (iii) OF THE INCOME
TAX ACT, 1962**

Under section 8(1)(b)(ii) and (iii) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Pravin Jamnadas Gordhan, Minister of Finance, hereby determine that the rate per kilometre referred to in that section must be an amount determined in accordance with the Schedule hereto.



P.J. GORDHAN
Minister of Finance

SCHEDULE

1. Definition

In this Schedule, "value" in relation to a motor vehicle used by the recipient of an allowance as contemplated in section 8(1)(b)(ii) and (iii) of the Income Tax Act, 1962, means—

- (a) where that motor vehicle (not being a motor vehicle in respect of which paragraph (b)(ii) of this definition applies) was acquired by that recipient under a *bona fide* agreement of sale or exchange concluded by parties dealing at arm's length, the original cost thereof to him/her, including any sales tax or value-added tax but excluding any finance charge or interest payable by him/her in respect of the acquisition thereof;
- (b) where that motor vehicle—
 - (i) is held by that recipient under a lease contemplated in paragraph (b) of the definition of "instalment credit agreement" in section 1 of the Value-Added Tax Act, 1991; or
 - (ii) was held by him/her under such a lease and the ownership thereof was acquired by him/her on the termination of the lease,
the cash value thereof as contemplated in the definition of "cash value" in section 1 of the Value-Added Tax Act; or
- (c) in any other case, the market value of that motor vehicle at the time when that recipient first obtained the vehicle or the right of use thereof, plus an amount equal to the sales tax or value added tax which would have been payable in respect of the purchase of the vehicle had it been purchased by the recipient at that time at a price equal to that market value.

2. Determination of rate per kilometre

The rate per kilometre referred to in section 8(1)(b)(ii) and (iii) must, subject to the provisions of paragraph 4, be determined in accordance with the cost scale set out in paragraph 3, and must be the sum of—

- (a) the fixed cost divided by the total distance in kilometres (for both private and business purposes) shown to have been travelled in the vehicle during the year of assessment: Provided that where the vehicle has been used for business purposes during a period in that year which is less than the full period of that year, the fixed cost must be an amount which bears to the fixed cost the same ratio as the period of use for business purposes bears to 365 days;
- (b) where the recipient of the allowance has borne the full cost of the fuel used in the vehicle, the fuel cost; and
- (c) where that recipient has borne the full cost of maintaining the vehicle (including the cost of repairs, servicing, lubrication and tyres), the maintenance cost.

3. Cost scale

Where the value of the vehicle—	Fixed Cost R	Fuel Cost c/km	Maintenance Cost c/km
does not exceed R60 000	19 492	64.6	26.4
exceeds R60 000 but does not exceed R120 000	38 726	68.0	29.2
exceeds R120 000 but does not exceed R180 000	52 594	71.3	31.9
exceeds R180 000 but does not exceed R240 000	66 440	77.7	35.0
exceeds R240 000 but does not exceed R300 000	79 185	87.0	44.7
exceeds R300 000 but does not exceed R360 000	91 873	93.9	54.2
exceeds R360 000 but does not exceed R420 000	105 809	100.9	65.8
exceeds R420 000 but does not exceed R480 000	119 683	113.1	67.6
exceeds R480 000	119 683	113.1	67.6

4. Simplified method for distances less than 8 000 kilometres

Where—

- (a) the provisions of section 8(1)(b)(iii) are applicable in respect of the recipient of an allowance or advance;
 - (b) the distance travelled in the vehicle for business purposes during the year of assessment does not exceed 8 000 kilometres, or where more than one vehicle has been used during the year of assessment the total distance travelled in those vehicles for business purposes does not exceed 8 000 kilometres; and
 - (c) no other compensation in the form of a further allowance or reimbursement is payable by the employer to that recipient,
- that rate per kilometre is, at the option of the recipient, equal to 305 cents per kilometre.

5. Effective date

The rate per kilometre determined in terms of this Schedule applies in respect of years of assessment commencing on or after 1 March 2011.

No. 159

25 Februarie 2011

**BEPALING VAN SKAAL PER KILOMETER TEN OPSIGTE VAN
MOTORVOERTUIE VIR DOELEINDES VAN ARTIKEL 8(1)(b)(ii) EN (iii)
VAN DIE INKOMSTEBELASTINGWET, 1962**

Kragtens artikel 8(1)(b)(ii) en (iii) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal ek, Pravin Jamnadas Gordhan, Minister van Finansies, hierby dat die skaal per kilometer in daardie artikel bedoel 'n bedrag is wat ooreenkomstig die Bylae hierby vasgestel word.



P.J. GORDHAN
Minister van Finansies

BYLAE

1. Omskrywing

In hierdie Bylae beteken “**waarde**”, met betrekking tot ’n motorvoertuig deur die ontvanger van ’n toelae gebruik soos in artikel 8(1)(b)(ii) en (iii) van die Inkomstebelastingwet, 1962, beoog—

- (a) waar daardie motorvoertuig (synde nie ’n motorvoertuig ten opsigte waarvan paragraaf (b)(ii) van hierdie omskrywing van toepassing is nie) deur daardie ontvanger verkry is ingevolge ’n *bona fide* verkoop- of ruiloooreenkoms gesluit tussen partye wat onder uiterste voorwaardes beding is, die oorspronklike koste daarvan vir hom/haar, met inbegrip van enige verkoopbelasting of belasting op toegevoegde waarde maar uitgesluit enige finansieringskoste of rente deur hom/haar betaalbaar ten opsigte van die verkryging daarvan;
- (b) waar daardie motorvoertuig—
 - (i) ingevolge ’n verhuringsooreenkoms soos beoog in paragraaf (b) van die omskrywing van “paaient-kredietooreenkoms” in artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991, deur daardie ontvanger gehou is; of
 - (ii) ingevolge so ’n verhuringsooreenkoms deur hom/haar gehou was en eiendomsreg daarvan na afloop van die verhuringsooreenkoms deur hom/haar verkry is, die kontantwaarde daarvan soos beoog in die omskrywing van “kontantwaarde” in artikel 1 van die Wet op Belasting op Toegevoegde Waarde; of
- (c) in enige ander geval, die markwaarde van daardie motorvoertuig op die tydstip toe daardie ontvanger vir die eerste maal die voertuig of die reg van gebruik daarvan verkry het, tesame met ’n bedrag gelykstaande aan die verkoopbelasting of belasting op toegevoegde waarde wat ten opsigte van die aankoop van die voertuig betaalbaar sou gewees het indien dit op daardie tydstip teen ’n prys gelykstaande aan daardie markwaarde deur die ontvanger aangekoop sou gewees het.

2. Vasstelling van skaal per kilometer

Die skaal per kilometer in artikel 8(1)(b)(ii) en (iii) bedoel, word, behoudens die bepalings van paragraaf 4, bepaal ooreenkomstig die kosteskaal in paragraaf 3 vervat, en is die som van—

- (a) die vaste koste gedeel deur die totale afstand in kilometers (vir beide private en besigheidsdoeleindes) wat bewys word gedurende die jaar van aanslag in die voertuig afgelê te gewees het: Met dien verstande dat waar die voertuig gedurende ’n tydperk in daardie jaar vir besigheidsdoeleindes gebruik is wat minder is as die volle tydperk van daardie jaar, sal die vaste koste ’n bedrag wees wat in dieselfde verhouding tot die vaste koste staan as die verhouding waarin die tydperk van gebruik vir besigheidsdoeleindes tot 365 dae staan;
- (b) waar die ontvanger van die toelae die volle koste gedra het van die brandstof wat in die voertuig gebruik is, die brandstofkoste; en

- (c) waar daardie ontvanger die volle koste gedra het van die instandhouding van die voertuig (met inbegrip van herstelwerk, diens, smering en bande), die instandhoudingskoste.

3. Kostaskaal

Waar die waarde van die voertuig—	Vaste koste R	Brandstof koste c/km	Instandhoudingskoste c/km
R60 000 nie te bowe gaan nie	19 492	64.6	26.4
R60 000 te bowe gaan, maar nie R120 000 nie	38 726	68.0	29.2
R120 000 te bowe gaan, maar nie R180 000 nie	52 594	71.3	31.9
R180 000 te bowe gaan, maar nie R240 000 nie	66 440	77.7	35.0
R240 000 te bowe gaan, maar nie R300 000 nie	79 185	87.0	44.7
R300 000 te bowe gaan, maar nie R360 000 nie	91 873	93.9	54.2
R360 000 te bowe gaan, maar nie R420 000 nie	105 809	100.9	65.8
R420 000 te bowe gaan, maar nie R480 000 nie	119 683	113.1	67.6
R480 000 te bowe gaan	119 683	113.1	67.6

4. Vereenvoudigde metode vir afstande korter as 8 000 kilometer

Waar—

- (a) die bepalings van artikel 8(1)(b)(iii) ten opsigte van 'n ontvanger van 'n toelae of voorskot van toepassing is;
- (b) die afstand wat gedurende die jaar van aanslag in die voertuig vir besigheidsdoeleindes afgelê word, minder as 8 000 kilometers is, of waar meer as een voertuig gedurende die jaar van aanslag gebruik is die totale afstand wat vir besigheidsdoeleindes in daardie voertuie afgelê is nie 8 000 kilometers oorskry nie; en
- (c) geen ander vergoeding in die vorm van 'n verdere toelae of terugbetaling deur die werkgewer aan die ontvanger betaalbaar is nie, is die tarief per kilometre, na keuse van die ontvanger, gelykstaande aan 305 sent per kilometer.

5. Effektiewe datum

Die tarief per kilometer kragtens hierdie Bylae bepaal, is van toepassing ten opsigte van jare van aanslag wat op of na 1 Maart 2011 begin.

INKONZO YENGENISO YOMZANTSI AFRIKA

No. 159

25 Febhuwari 2011

**UKUMISA UMLINGANISELO NGEKHILOMITHA MALUNGA NESITHUTHI
NGEENJONGO ZECANDELO 8(1)(b)(ii) NELESI-(iii) LOMTHETHO
WERHAFU YENGENISO KA-1962**

Phantsi kwecandelo 8(1)(b)(ii) nelesi-(iii) loMthetho weRhafu yeNgeniso ka-1962 (uMthetho 58 ka-1962), Mna, Pravin Jamnadas Gordhan, uMphathiswa wezeZimali, ndimisela ukuba umlinganiselo ngekhilomitha ekubhekiswa kuwo kwela candelo kufuneka ube sisixa esimiselwe ngokwemiqathango yale Shedyuli ilapha ngezantsi.



P.J. GORDHAN
UMphathiswa wezeZimali

ISHEDYULI

1. Inkcazo-gama

Kule Shedyuli, “ixabiso” ngokumalunga nesithuthi esisetyenziswe ngumamkeli wesibonelelo njengokuba kucamngcwe kwicandelo 8(1)(b)(ii) nelesi-(iii) loMthetho weRhafu yeNgeniso ka-1962, lithetha—

- (a) apho eso sithuthi (singesosithuthi obhekisa kuso umhlathi (b)(ii) wale nkcazo-gama) safunyanwa ngumamkeli phantsi kwesivumelwano esisemthethweni sentengiso okanye sotshintshiso okwafikelelwa kuso ngamaqela asebenza ngokukhululekileyo, ixabiso lentsusa alinikwayo, kuquka nayiphi irhafu yentengiso okanye irhafu-ntengo kodwa kungaquki naziphi iintlawulo zemali okanye zenzala ayihlawuleyo ngokwesicelo eso;
- (b) apho eso sithuthi—
 - (i) sigcinwa ngumamkeli phantsi kokuqeshiselwa okucamngcwe kumhlathi (b) wenkcazo-gama elithi “imvumelwano yesavenge setyala” kwicandelo 1 loMthetho weRhafu-ntengo ka-1991;
 - (ii) sasigcinwe nguye phantsi kokuqeshiselwa kunye nobunini obafunyanwa nguye ekupheleni kwexesha lokuqeshiselwa, ixabiso lemali ke ngoko njengoko kucamngcwe kwinkcazo-gama elithi “ixabiso-mali” kwicandelo 1 loMthetho weRhafu-ntengo; okanye
- (c) nakweyiphi imeko, ixabiso lemakethi lesi sithuthi ngela xesha umamkeli wayefumana eso sithuthi okokuqala okanye ilungelo lokusisebenzisa, kunye nexabiso elilingana nerhafu yentengiso okanye nerhafu-ntengo ekwakufuneka ihlawulwe xa kuthengiswa isithuthi ukuba sasithengwe ngumamkeli ngela xesha ngexabiso elilinganayo nelemakethi.

2. Ukumisela umlinganiselo ngekhilomitha

Umlinganiselo ngekhilomitha ekubhekiswa kuwo kwicandelo 8(1)(b)(ii) nakwelesi-(iii) kufuneka, ngokuxhomekeka kumagatya akumhlathi wesi-4, limiswe ngokwemiqathango yesikali sexabiso esandlalwe kumhlathi wesi-3, yaye kufuneka ibe sisixa—

- (a) sexabiso elimisiweyo lisahlulwahlulwa ngomgama uwonke weekhilomitha (kudityaniswa ezeenjongo zabucala nezomsebenzi) eziboniswe njengezihanjiweyo kwisithuthi kuloo nyaka-vavanyo: Oku kuxhomekeka kwixesha apho eso sithuthi sisetyenziswe ngeenjongo zomsebenzi kuloo nyaka nesingaphantsi kwalo lilonke ixesha esisebenze lona kuloo nyaka, ixabiso elimisiweyo kufuneka libe sisixa esimele kwixabiso elimisiweyo, inxalenye elinganayo nexesha esisetyenziswe ngeenjongo zomsebenzi ngalo kwiintsuku ezingama-365;
- (b) apho umamkeli wesibonelelo ehlawule zonke iindleko zamafutha asetyenziswe kweso sithuthi, iindleko zamafutha; kwaye
- (c) nalapho umamkeli ehlawule zonke iindleko zokugcina isithuthi sisebenza (kuquka iindleko zokusilungisa, ukusisevisa, ukusifaka i-oyile namavili), iindleko zokusigcina sisebenza.

3. Isikali seendleko

Apho ixabiso lesithuthi sili—	Ixabiso elimisiweyo R	Lindleko zamafutha ngekhilomitha c/km	Lindleko zokusigcina isebenza ngekhilomitha c/km
azidluli kwi R60 000	19 492	64.6	26.4
zingaphezulu kwe R60 000, kodwa azidluli kwi R120 000	38 726	68.0	29.2
zingaphezulu kwe R120 000, kodwa azidluli kwi R180 000	52 594	71.3	31.9
zingaphezulu kwe R180 000, kodwa azidluli kwi R240 000	66 440	77.7	35.0
zingaphezulu kwe R240 000, kodwa azidluli kwi R300 000	79 185	87.0	44.7
zingaphezulu kwe R300 000, kodwa azidluli kwi R360 000	91 873	93.9	54.2
zingaphezulu kwe R360 000, kodwa azidluli kwi R420 000	105 809	100.9	65.8
zingaphezulu kwe R420 000, kodwa azidluli kwi R480 000	119 683	113.1	67.6
zingaphezulu kwe R480 000	119 683	113.1	67.6

4. lindlela ezilula ngemigama engaphantsi kweekhilomitha ezingama-8 000

Apho—

- (a) amagatya ecandelo 8(1)(b)(iii) asebenzayo ngokumalunga nomamkeli wesibonelelo okanye wemali enikwa kwangaphambili;
- (b) umgama ohanjiweyo sisithuthi ngeenjongo zomsebenzi kuloo nyakavavanyo awudluli kwiikhilomitha ezingama-8 000, okanye apho kusetyenziswe ngaphezulu kwesithuthi esinye ngexesha lonyakavavanyo ube umgama uwonke ohanjwe ngezo zithuthi ngeenjongo zomsebenzi awudluli kwiikhilomitha ezingama-8 000; kwaye
- (c) akusayi kubakho mbuyekezo iyenye ngohlobo lwesibonelelo okanye lwembuyekezo eya kuhlawulwa ngumqeshi kumamkeli, loo mlinganiselo ngekhilomitha, ngokokukhetha komamkeli, ulingana ne-305 leesenti ngekhilomitha.

5. Umhla oqalisa ngawo

Lo mlinganiselo ngekhilomitha omiselwe ngokwemigqaliselo yale Shedyuli usebenza kwiminyaka yovavanyo eqalisa ngomhla okanye emva komhla woku-1 Matshi 2011.

TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE

No. 159

25 Luhuhi 2011

**PHIMO YO VHEWAHO NGA KHILOMITHA KHA ZWIENDEZI HU TSHI
ITELWA KHETHEKANYO 8(1)(b)(ii) NA (iii) YA MULAYO WA MUTHILO
WA MBUELO, WA 1962**

Nga fhasi ha khethekanyo 8(1)(b)(ii) na (iii) ya Mulayo wa Muthelo wa Mbuelo, wa 1962 (Mulayo wa Nomboro 58 wa 1962), Nne, Pravin Jamnadas Gordhan, Minisita wa zwa Gwama, ndi fhanu u ta zwauri phimo nga kilomitha yo livhiswaho kha heyi khethekanyo u fanela u vha mutengo wo tiwaho uya nga Shedulu kha aya mafhungo.

**P.J. GORDHAN****Minisita wa zwa Gwama**

SHEDULU

1. Thalutshedzo

Kha iyi Shedulu, “**ndeme**” zwi tshi elana na tshiendedzi tshe tsha shumiswa nga mutanganedzi wa gavhelo sa zwo sumbedziswa kha khethekanyo 8(1)(b)(ii) na (iii) ya Mulayo wa Muthelo wa Mbuelo, wa 1962, zwi amba—

- (a) hune tshiendedzi tshenetsho (hu si tshiendedzi tshine phara (b)(ii) ya thalutshedzo iyi ya shumiselwa zwone) tsho wanwa nga mutanganedzi nga fhasi ha themendelo yo kwathisedzwaho ya thengiselano yo itwaho nga mirado ine ya khou rengiselana, mutengo wa mathomo khae u katela muthelo wa thengiso munwe na munwe kana ndeme ya muthelo yo engedzedzwaho fhedzi hu songo dzheniswa dzinwe mbadelo dza masheleni kana munwe muingapfuma une wa badelwa u ya nga zwo wanwaho khayoy;
- (b) hune tshiendedzi—
- (i) tsho farwa nga mutanganedzi nga fhasi ha thendelano yo sumbedziswa kha phara (b) ya thalutshedzo ya “thendelano ya khiredithi ya tshitolomennde” kha khethekanyo 1 ya Mulayo wa Ndeme ya Muthelo wo Engedzdedzwaho, wa 1991; kana
- (ii) yo farwa nga ye nga fhasi ha thendelano yeneyi he a wana vhune hayo nga murahu ha u fheliswa ha thendelano yeneyi, Ndeme ya kheshe yayo sa zwo sumbedziswa kha thalutshedzo ya “ndeme ya kheshe” kha khethekanyo 1 ya Ndeme ya Muthelo wa Engedzdedzwaho; kana
- (c) kha tshinwe na tshinwe tsha zwithu izwi, ndeme ya mbambadzo ya tshiendedzi tshenetsho nga tshifhinga tsha musu mutanganedzi a tshi wana tshiendedzi lwa u thoma kana pfanelo dza u tshi shumisa, na mutengo u ne wa lingana na muthelo wa thengiso kana ndeme ya muthelo wo engedzedzwaho une wa nga vha wo badelwa musu tshiendedzi tshi tshi rengwa nga mutanganedzi nga tshenetsho tshifhinga nga mutengo une wa lingana na ndeme ya mbambadzo.

2. U tiwa ha phimo nga khilomitha

Phimo nga khilomitha ye ya livhiswa kha khethekanyo 8(1)(b)(ii) na (iii) i fanela, zwi tshi ya nga u netshedzwa ha phara 4, tiwa u ya nga tshikalo tsha mutengo tsho sumbedziswa kha phara 3, tshi fanela u vha—

- (a) mutengo wo vhwaho u kovhiwa nga tshikhala tshothe nga khilomitha (kha nyendo dza phuraivethe na dza mushumo) dze dza sumbedzwa uri dzo tshimbilwa nga tshiendedzi nga nwaha wa asesimennde: Tenda he tshiendedzi tsha shumiselwa zwa mushumo nga tshenetsho tshifhinga kha wonoyo nwaha tshine tsha vha tshifhinga tshine tsha vha fhasi ha tshifhinga tsho fhelelaho tsha nwaha wonoyo, mutengo wo fhelelaho u fanela u vha mutengo u ne wa hwala mutengo wo fhelelaho wa ndivhanele ine ya fana na musu hu tshi khou shumiselwa zwa mushumo ine ya vha maduvha a 365;
- (b) he mutanganedzi wa gavhelo a hwala vhudifhinduleli ha mutengo wo fhelelaho wa petirolo ye ya shumiswa kha tshiendisi, mutengo wa petirolo; na

- (c) he mutanganedzi a hwala vhudifhinduleli ha mutengo wo fhelelaho wa u thogomela tshiendedzi (hu tshi katelwa mutengo wa u lugisa, u sevisa, oili na mathaela), mutengo wa u thogomela.

3. Tshikalo tsha mutengo

Hune ndeme ya tshiendedzi—	Mutengo wo vhwahaho R	Mutengo wa petirolo c/km	Mutengo wa u thogomela c/km
a u fhiri R60 000	19 492	64.6	26.4
u fhira R60 000, fhedzi a u fhiri R120 000	38 726	68.0	29.2
u fhira R120 000, fhedzi a u fhiri R180 000	52 594	71.3	31.9
u fhira R180 000, fhedzi a u fhiri R240 000	66 440	77.7	35.0
u fhira R240 000, fhedzi a u fhiri R300 000	79 185	87.0	44.7
u fhira R300 000, fhedzi a u fhiri R360 000	91 873	93.9	54.2
u fhira R360 000, fhedzi a u fhiri R420 000	105 809	100.9	65.8
u fhira R420 000, fhedzi a u fhiri R480 000	119 683	113.1	67.6
u fhira R480 000	119 683	113.1	67.6

4. Maitele o leludzwaho a zwiikhala zwine zwa vha nga fhasi ha khilomitha dza 8 000

Hune—

- (a) u netshedzwa ha khethekanyo 8(1)(b)(iii) ha shumiswa zwi tshi elana na mutanganedzi wa tshelede kana gavhelo;
- (b) tshikhala tsho tshimbilwaho kha lwendo lwa mushumo nga nwaha wa asesimennde tsha si fhire khilomitha dza 8 000, kana hune tshiendedzi tshine tsha fhira tshithihi tsha vha tsho shumiswa nga tshifhinga tsha nwaha wa asesimennde tshikhala tshothe tsho tshimbilwaho nga zwiendedzi zwenezwo kha nyendo dza mushumo tsha sa fhire khilomitha dza 8 000; na
- (c) ha sivhe na dzinwe ndiliso nga tshivhumbeo tsha linwe gavhelo kana u badelwa murahu hune ha badelwa nga mutholi kha mutanganedzi, Phimo nga khilomitha ndi, u nanga ha mutanganedzi hu lingana na 305 senthe nga khilomitha.

5. Datumu ya u thoma u shuma

Phimo nga khilomitha yo tiwaho u ya nga Shedulu iyi i shuma u ya nga minwaha ya asesimennde ine ya thoma nga la kana nga murahu ha la 1 Thafamuhwe 2011.