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No. 34062

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**GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING**

SOUTH AFRICAN REVENUE SERVICES

No. 177

1 March 2011

**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, George Ngakane Virgil Magashula, 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 2011.



**G N V MAGASHULA
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 R88-00 per day; or
 - (ii) the cost of meals and incidental costs, an amount equal to R286-00 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	94
Angola	US \$	340
Antigua and Barbuda	US \$	220
Argentina	US \$	91
Armenia	US \$	279
Austria	Euro	108
Australia	Australian \$	194
Azerbaijani	US \$	145
Bahamas	US \$	191

Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	72
Belgium	Euro	145
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	64
Bosnia-Herzegovina	Euro	78
Botswana	Pula	518
Brazil	US \$	146
Brunei Darussalam	US \$	88
Bulgaria	Euro	92
Burkina Faso	Euro	92
Burundi	US \$	138
Cambodia	US \$	79
Cameroon	Euro	206
Canada	Canadian \$	156
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	103
China (PR of)	US \$	129
Colombia	US \$	94
Comoro Island	Euro	96
Cook Islands	New Zealand \$	201
Cote D'Ivoire	Euro	97
Costa Rica	US \$	74
Croatia	Euro	116
Cuba	US \$	120
Cyprus	Euro	114
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	221
Denmark	Euro	190
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	110
Egypt	US \$	120
El Salvador	US \$	193

Equatorial Guinea	Euro	130
Eritrea	US \$	92
Estonia	Euro	91
Ethiopia	US \$	65
Fiji	US \$	78
Finland	Euro	154
France	Euro	141
Gabon	Euro	144
Gambia	Euro	105
Georgia	US \$	261
Germany	Euro	107
Ghana	Euro	114
Greece	Euro	120
Grenada	US \$	151
Guatemala	US \$	83
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	86
Iceland	ISK	29 827
India	US \$	100
Indonesia	US \$	86
Iran	US \$	81
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	122
Italy	Euro	121
Jamaica	US \$	151
Japan	Yen	16 655
Jordan	US \$	167
Kazakhstan	US \$	121
Kenya	US \$	116
Kiribati	Australian \$	233
Korea	US \$	154
Kuwait (State of)	US \$	166
Kyrgyzstan	US \$	172

Laos	US \$	79
Latvia	US \$	147
Lebanon	US \$	139
Lesotho	Rand	750
Liberia	US \$	97
Libya	US \$	112
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	107
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
Malaysia	Ringgit	338
Maldives	US \$	202
Mali	Euro	164
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	106
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	119
Morocco	US \$	106
Mozambique	US \$	95
Myanmar (Burma)	US \$	140
Namibia	Rand	787
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	123
New Zealand	New Zealand \$	174
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 641
Oman	Rials Omani	68
Pakistan	US \$	66
Palau	US \$	252

Palestine	US \$	147
Panama	US \$	98
Papua New Guinea	Kina	285
Paraguay	US \$	70
Peru	US \$	124
Philippines	US \$	110
Poland	Euro	95
Portugal	Euro	110
Qatar	Qatar Riyals	600
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	76
Russia	Euro	136
Rwanda	US \$	89
Samoa	Tala	325
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	453
Senegal	Euro	95
Serbia	Euro	81
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	201
Slovakia	Euro	101
Slovenia	Euro	85
Solomon Islands	Sol Islands \$	912
Spain	Euro	111
Sri Lanka	US \$	86
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	121
Suriname	US \$	107
Swaziland	Rand	818
Sweden	Swedish Krona	1 285
Switzerland	S Franc	201
Syria	US \$	95
Taiwan	New Taiwan \$	3 544
Tajikistan	US \$	97
Tanzania	US \$	96

Thailand	Thai Baht	3 849
Togo	Euro	78
Tonga	Pa'anga	216
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	121
Turkey	US \$	111
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	90
Ukraine	Euro	84
United Arab Emirates	Dirhams	653
United Kingdom	B Pounds	124
Uruguay	US \$	109
USA	US \$	142
Uzbekistan	Euro	117
Vanuatu	US \$	161
Venezuela	US \$	338
Vietnam	US \$	94
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	182
Other countries not listed	US\$	215

SUID-AFRIKAANSE INKOMSTEDIENS

No. 177

1 Maart 2011

**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, George Ngakane Virgil Magashula, 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 bedrag in hierdie kennisgewing bepaal is van toepassing ten opsigte van die jaar van aanslag wat op 1 Maart 2011 begin.



**G N V MAGASHULA
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 R88-00 per dag; of

(ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R286-00 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

Land	Geldeenheid	Bedrag
Albania	Euro	97
Algeria	Euro	94
Angola	US \$	340
Antigua and Barbuda	US \$	220
Argentina	US \$	91
Armenia	US \$	279
Austria	Euro	108
Australia	Australian \$	194
Azerbajjani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36

Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	72
Belgium	Euro	145
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	64
Bosnia-Herzegovina	Euro	78
Botswana	Pula	518
Brazil	US \$	146
Brunei Darussalam	US \$	88
Bulgaria	Euro	92
Burkina Faso	Euro	92
Burundi	US \$	138
Cambodia	US \$	79
Cameroon	Euro	206
Canada	Canadian \$	156
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	103
China (PR of)	US \$	129
Colombia	US \$	94
Comoro Island	Euro	96
Cook Islands	New Zealand \$	201
Cote D'Ivoire	Euro	97
Costa Rica	US \$	74
Croatia	Euro	116
Cuba	US \$	120
Cyprus	Euro	114
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	221
Denmark	Euro	190
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	110
Egypt	US \$	120
El Salvador	US \$	193
Equatorial Guinea	Euro	130

Eritrea	US \$	92
Estonia	Euro	91
Ethiopia	US \$	65
Fiji	US \$	78
Finland	Euro	154
France	Euro	141
Gabon	Euro	144
Gambia	Euro	105
Georgia	US \$	261
Germany	Euro	107
Ghana	Euro	114
Greece	Euro	120
Grenada	US \$	151
Guatemala	US \$	83
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	86
Iceland	ISK	29 827
India	US \$	100
Indonesia	US \$	86
Iran	US \$	81
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	122
Italy	Euro	121
Jamaica	US \$	151
Japan	Yen	16 655
Jordan	US \$	167
Kazakhstan	US \$	121
Kenya	US \$	116
Kiribati	Australian \$	233
Korea	US \$	154
Kuwait (State of)	US \$	166
Kyrgyzstan	US \$	172
Laos	US \$	79

Latvia	US \$	147
Lebanon	US \$	139
Lesotho	Rand	750
Liberia	US \$	97
Libya	US \$	112
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	107
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
Malaysia	Ringgit	338
Maldives	US \$	202
Mali	Euro	164
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	106
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	119
Morocco	US \$	106
Mozambique	US \$	95
Myanmar (Burma)	US \$	140
Namibia	Rand	787
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	123
New Zealand	New Zealand \$	174
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 641
Oman	Rials Omani	68
Pakistan	US \$	66
Palau	US \$	252
Palestine	US \$	147

Panama	US \$	98
Papua New Guinea	Kina	285
Paraguay	US \$	70
Peru	US \$	124
Philippines	US \$	110
Poland	Euro	95
Portugal	Euro	110
Qatar	Qatar Riyals	600
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	76
Russia	Euro	136
Rwanda	US \$	89
Samoa	Tala	325
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	453
Senegal	Euro	95
Serbia	Euro	81
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	201
Slovakia	Euro	101
Slovenia	Euro	85
Solomon Islands	Sol Islands \$	912
Spain	Euro	111
Sri Lanka	US \$	86
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	121
Suriname	US \$	107
Swaziland	Rand	818
Sweden	Swedish Krona	1 285
Switzerland	S Franc	201
Syria	US \$	95
Taiwan	New Taiwan \$	3 544
Tajikistan	US \$	97
Tanzania	US \$	96
Thailand	Thai Baht	3 849

Togo	Euro	78
Tonga	Pa'anga	216
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	121
Turkey	US \$	111
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	90
Ukraine	Euro	84
United Arab Emirates	Dirhams	653
United Kingdom	B Pounds	124
Uruguay	US \$	109
USA	US \$	142
Uzbekistan	Euro	117
Vanuatu	US \$	161
Venezuela	US \$	338
Vietnam	US \$	94
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	182
Ander lande nie gelys nie	US\$	215

UPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA

Nomb. 177

1 Ndasa 2011

UKUBEKWA KWAMANANI OSUKU MAYELANA NOKUDLA NEZINDLEKO EZIVELAYO NGENHLOSO YESIGABA 8(1) SOMTHETHO WENTELA YEMIVUZO, KA-1962 (UMTHETHO ONGUNOMB. 58 KA-1962)

Ngokwamandla engiwanikiwe ngokwesigaba 8(1)(c)(ii) soMthetho WeNtela YemiVuzo ka-1962 (UMthetho onguNomb. 58 ka-1962), Mina, George Ngakane Virgil Magashula, uKhomishana Wophiko Lwezimali Ezingenayo ENingizimu Afrika, ngibeka kwiSheduli elapha amanani okuzothiwa asetshenziswe ngumuntu mayelana nokudla nezindleko ezivelayo ngenhloso yesigaba 8(1) (a)(i)(bb) somthetho.

Amanani abekiwe lapha kulesi saziso aqala ukusebenza ngokonyaka wokukalelwa intela oqala ngomhlaka-1 kuNdasa 2011.

G N V MAGASHULA**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 leyo mali noma isamba sibhekiswe khona, ikwiRiphabhulikhi noma leyo mali noma isamba sikhokhwe khona noma sinikelwe ukukhokhwa—
 - (i) izindleko ezivelayo kuphela, inani elilingana no-R88-00 ngosuku; noma
 - (ii) izindleko zokudla nezindleko zokungalindelekile, inani elilingana no-R286-00 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 KweRiphabhulikhi

Izwe	Uhlobo lwemali	Inani
Albania	Euro	97
Algeria	Euro	94
Angola	US \$	340
Antigua and Barbuda	US \$	220
Argentina	US \$	91
Armenia	US \$	279
Austria	Euro	108
Australia	Australian \$	194

Azerbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	72
Belgium	Euro	145
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	64
Bosnia-Herzegovina	Euro	78
Botswana	Pula	518
Brazil	US \$	146
Brunei Darussalam	US \$	88
Bulgaria	Euro	92
Burkina Faso	Euro	92
Burundi	US \$	138
Cambodia	US \$	79
Cameroon	Euro	206
Canada	Canadian \$	156
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	103
China (PR of)	US \$	129
Colombia	US \$	94
Comoro Island	Euro	96
Cook Islands	New Zealand \$	201
Cote D'Ivoire	Euro	97
Costa Rica	US \$	74
Croatia	Euro	116
Cuba	US \$	120
Cyprus	Euro	114
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	221
Denmark	Euro	190
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	110

Egypt	US \$	120
El Salvador	US \$	193
Equatorial Guinea	Euro	130
Eritrea	US \$	92
Estonia	Euro	91
Ethiopia	US \$	65
Fiji	US \$	78
Finland	Euro	154
France	Euro	141
Gabon	Euro	144
Gambia	Euro	105
Georgia	US \$	261
Germany	Euro	107
Ghana	Euro	114
Greece	Euro	120
Grenada	US \$	151
Guatemala	US \$	83
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	86
Iceland	ISK	29 827
India	US \$	100
Indonesia	US \$	86
Iran	US \$	81
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	122
Italy	Euro	121
Jamaica	US \$	151
Japan	Yen	16 655
Jordan	US \$	167
Kazakhstan	US \$	121
Kenya	US \$	116
Kiribati	Australian \$	233
Korea	US \$	154

Kuwait (State of)	US \$	166
Kyrgyzstan	US \$	172
Laos	US \$	79
Latvia	US \$	147
Lebanon	US \$	139
Lesotho	Rand	750
Liberia	US \$	97
Libya	US \$	112
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	107
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
Malaysia	Ringgit	338
Maldives	US \$	202
Mali	Euro	164
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	106
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	119
Morocco	US \$	106
Mozambique	US \$	95
Myanmar (Burma)	US \$	140
Namibia	Rand	787
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	123
New Zealand	New Zealand \$	174
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 641
Oman	Rials Omani	68

Pakistan	US \$	66
Palau	US \$	252
Palestine	US \$	147
Panama	US \$	98
Papua New Guinea	Kina	285
Paraguay	US \$	70
Peru	US \$	124
Philippines	US \$	110
Poland	Euro	95
Portugal	Euro	110
Qatar	Qatar Riyals	600
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	76
Russia	Euro	136
Rwanda	US \$	89
Samoa	Tala	325
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	453
Senegal	Euro	95
Serbia	Euro	81
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	201
Slovakia	Euro	101
Slovenia	Euro	85
Solomon Islands	Sol Islands \$	912
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Tajikistan	US \$	97
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Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	121
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Turkmenistan	US \$	125
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Uganda	US \$	90
Ukraine	Euro	84
United Arab Emirates	Dirhams	653
United Kingdom	B Pounds	124
Uruguay	US \$	109
USA	US \$	142
Uzbekistan	Euro	117
Vanuatu	US \$	161
Venezuela	US \$	338
Vietnam	US \$	94
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	182
Amanye amazwe angachaziwe	US\$	215

TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE**Nomboro 177****1 Thafamuhwe 2011****U TA MUTENGO WA DUVHA NGA DUVHA ZWI TSHI ELANA NA ZWIJIWA
NA MITENGO YA NDEME HU TSHI ITELWA KHETHEKANYO 8(1) YA
MULAYO WA MUTHILO 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 Muthelo wa Mbuelo wa, 1962 (Mulayo wa Nomboro. 58 wa 1962), Nhe, George Ngakane Virgil Magashula, Khomishinari wa Tshumelo dza Mithelo wa Mbuelo wa Afrika Tshipembe, ndi fhanu u ta kha Shedu lu ya heli linwalo mitengo ine ya do vha yo tea u shumiswa nga muthu zwi tshi elana na zwijiwa na mitengo ya ndeme 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 nwaha wa asesimennde une wa do thoma nga la 1 Thafamuhwe 2011.

G N V MAGASHULA**KHOMISHINARI WA TSHUMELO YA MUTHILO WA MBUELO YA AFRIKA
TSHIPEMBE**

SHEDULU

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) he vhudzulo, hune gavhelo kana tshelede ine ya badelelwa phanda ya elana naho, ndi kha Riphabuliki hune gavhelo kana tshelede ine ya badelelwa phanda ya badelwa kana u netshedzwa tshelede kha—
 - (i) mitengo ya ndeme fhedzi, mutengo une wa lingana R88-00 nga duvha; kana
 - (ii) mutengo wa zwiliwa na mitengo ya ndeme, mutengo une wa lingana R286-00 nga duvha, kana
 - (b) he vhudzulo, hune gavhelo kana tshelede ine ya badelelwa phanda ya vha i tshi elana na zwenezwo, ndi nga nnda ha Riphabulikina, mutengo nga duvha, wo tiwaho u ya nga thebulu i tevhelaho ya shango line vhudzulo havha khalo—

Thebuḷu: Mutengo wa ḍuvha nga ḍuvha wa uya nḍa ha Riphabuḷiki

Shango	Tshelede	Mutengo
Albania	Euro	97
Algeria	Euro	94
Angola	US \$	340
Antigua and Barbuda	US \$	220
Argentina	US \$	91
Armenia	US \$	279
Austria	Euro	108
Australia	Australian \$	194
Azerbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	72
Belgium	Euro	145
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	64
Bosnia-Herzegovina	Euro	78
Botswana	Pula	518
Brazil	US \$	146
Brunei Darussalam	US \$	88
Bulgaria	Euro	92
Burkina Faso	Euro	92
Burundi	US \$	138
Cambodia	US \$	79
Cameroon	Euro	206
Canada	Canadian \$	156
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	103
China (PR of)	US \$	129

Colombia	US \$	94
Comoro Island	Euro	96
Cook Islands	New Zealand \$	201
Cote D'Ivoire	Euro	97
Costa Rica	US \$	74
Croatia	Euro	116
Cuba	US \$	120
Cyprus	Euro	114
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	221
Denmark	Euro	190
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	110
Egypt	US \$	120
El Salvador	US \$	193
Equatorial Guinea	Euro	130
Eritrea	US \$	92
Estonia	Euro	91
Ethiopia	US \$	65
Fiji	US \$	78
Finland	Euro	154
France	Euro	141
Gabon	Euro	144
Gambia	Euro	105
Georgia	US \$	261
Germany	Euro	107
Ghana	Euro	114
Greece	Euro	120
Grenada	US \$	151
Guatemala	US \$	83
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	86
Iceland	ISK	29 827

India	US \$	100
Indonesia	US \$	86
Iran	US \$	81
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	122
Italy	Euro	121
Jamaica	US \$	151
Japan	Yen	16 655
Jordan	US \$	167
Kazakhstan	US \$	121
Kenya	US \$	116
Kiribati	Australian \$	233
Korea	US \$	154
Kuwait (State of)	US \$	166
Kyrgyzstan	US \$	172
Laos	US \$	79
Latvia	US \$	147
Lebanon	US \$	139
Lesotho	Rand	750
Liberia	US \$	97
Libya	US \$	112
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	107
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
Malaysia	Ringgit	338
Maldives	US \$	202
Mali	Euro	164
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	106
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	119

Morocco	US \$	106
Mozambique	US \$	95
Myanmar (Burma)	US \$	140
Namibia	Rand	787
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	123
New Zealand	New Zealand \$	174
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 641
Oman	Rials Omani	68
Pakistan	US \$	66
Palau	US \$	252
Palestine	US \$	147
Panama	US \$	98
Papua New Guinea	Kina	285
Paraguay	US \$	70
Peru	US \$	124
Philippines	US \$	110
Poland	Euro	95
Portugal	Euro	110
Qatar	Qatar Riyals	600
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	76
Russia	Euro	136
Rwanda	US \$	89
Samoa	Tala	325
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	453
Senegal	Euro	95
Serbia	Euro	81
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	201
Slovakia	Euro	101

Slovenia	Euro	85
Solomon Islands	Sol Islands \$	912
Spain	Euro	111
Sri Lanka	US \$	86
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	121
Suriname	US \$	107
Swaziland	Rand	818
Sweden	Swedish Krona	1 285
Switzerland	S Franc	201
Syria	US \$	95
Taiwan	New Taiwan \$	3 544
Tajikistan	US \$	97
Tanzania	US \$	96
Thailand	Thai Baht	3 849
Togo	Euro	78
Tonga	Pa'anga	216
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	121
Turkey	US \$	111
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	90
Ukraine	Euro	84
United Arab Emirates	Dirhams	653
United Kingdom	B Pounds	124
Uruguay	US \$	109
USA	US \$	142
Uzbekistan	Euro	117
Vanuatu	US \$	161
Venezuela	US \$	338
Vietnam	US \$	94
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	182
Mañwe mashango e a si buliwe	US\$	215