



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
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# Government Printing Works

## Notice submission deadlines

Government Printing Works has over the last few months implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submit your notice request.

In line with these business rules, GPW has revised the notice submission deadlines for all gazettes. Please refer to the GPW website [www.gpwonline.co.za](http://www.gpwonline.co.za) to familiarise yourself with the new deadlines.

### CANCELLATIONS

Don't forget!

Cancellation of notice submissions are accepted by GPW according to the deadlines stated in the table above.

Non-compliance to these deadlines will result in your request being failed. **Please pay special attention to the different deadlines for each gazette.**

**Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.**

Requests for cancellation must be sent by the original sender of the notice and must be accompanied by the relevant notice reference number (N-) in the email body.

### AMENDMENTS TO NOTICES

take note!

With effect from 01 October, GPW will not longer accept amendments to notices. The cancellation process will need to be followed and a new notice submitted thereafter for the next available publication date.

### CUSTOMER INQUIRIES



Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While GPW deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.

GPW has a **2-working day turnaround time for processing notices** received according to the business rules and deadline submissions.

Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

### PROOF OF PAYMENTS



GPW reminds you that all notice submissions **MUST** be submitted with an accompanying proof of payment (PoP) or purchase order (PO). If any PoP's or PO's are received without a notice submission, it will be failed and your notice will not be processed.

When submitting your notice request to [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za), please ensure that a purchase order (GPW Account customer) or proof of payment (non-GPW Account customer) is included with your notice submission. All documentation relating to the notice submission must be in a single email.

A reminder that documents must be attached separately in your email to GPW. (In other words, your email should have an Adobe Form plus proof of payment/purchase order – 2 separate attachments – where notice content is applicable, it should also be a 3rd separate attachment).

### REMINDER OF THE GPW BUSINESS RULES

- Single notice, single email – with proof of payment or purchase order.
- All documents must be attached separately in your email to GPW.
- 1 notice = 1 form, i.e. each notice must be on a separate form
- Please submit your notice **ONLY ONCE**.
- Requests for information, quotations and inquiries must be sent to the Contact Centre **ONLY**.
- The notice information that you send us on the form is what we publish. Please do not put any instructions in the email body.

**DISCLAIMER:**

Government Printing Works reserves the right to apply the 25% discount to all Legal and Liquor notices that comply with the business rules for notice submissions for publication in gazettes.

National, Provincial, Road Carrier Permits and Tender notices will pay the price as published in the Government Gazettes.

For any information, please contact the eGazette Contact Centre on 012-748 6200 or email [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za)

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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**

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**SOUTH AFRICAN REVENUE SERVICE**

NO. 191

24 FEBRUARY 2016

**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, Thomas Swabihi Moyane, 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 2016.



**TS MOYANE**  
**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 R115.00 per day; or
    - (ii) the cost of meals and incidental costs, an amount equal to R372.00 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**

<b>Country</b>	<b>Currency</b>	<b>Amount</b>
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	220
Argentina	US \$	133
Armenia	US \$	220
Austria	Euro	131
Australia	A \$	230
Azarbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79

Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	146
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	78
Bosnia-Herzegovina	Euro	75
Botswana	Pula	826
Brazil	Reals	347
Brunei	US \$	88
Bulgaria	Euro	91
Burkina Faso	CFA Francs	58,790
Burundi	Euro	73
Cambodia	US \$	99
Cameroon	Euro	116
Canada	C \$	167
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	128
China (People's Republic)	US \$	127
Colombia	US \$	94
Comoro Island	Euro	122
Cook Islands	NZ \$	211
Cote D'Ivoire	Euro	119
Costa Rica	US \$	116
Croatia	Euro	102
Cuba	US \$	124
Cyprus	Euro	117
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	164
Denmark	Danish Kroner	2,328
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	163
Egypt	US \$	118
El Salvador	US \$	98
Equatorial Guinea	Euro	166

Eritrea	US \$	109
Estonia	Euro	92
Ethiopia	US \$	92
Fiji	US \$	102
Finland	Euro	171
France	Euro	128
Gabon	Euro	172
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	120
Ghana	US \$	130
Greece	Euro	134
Grenada	US \$	151
Guatemala	US \$	114
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1,000
Hungary	Euro	89
Iceland	ISK	25,466
India	Indian Rupee	5,852
Indonesia	US \$	86
Iran	US \$	120
Iraq	US \$	125
Ireland	Euro	139
Israel	US \$	209
Italy	Euro	125
Jamaica	US \$	151
Japan	Yen	16,275
Jordan	US \$	201
Kazakhstan	US \$	141
Kenya	US \$	138
Kiribati	Australian \$	233
Kuwait (State of)	Kuwait Dinars	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	US \$	135
Mexico	Mexican Pesos	1,313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	94
Morocco	Dirhams	970
Mozambique	US \$	128
Myanmar	US \$	123
Namibia	RSA Rands	950
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	117
New Zealand	NZ \$	191
Nicaragua	US \$	90
Niger	Euro	75
Nigeria	US \$	242
Niue	New Zealand \$	252
Norway	NOK	1,760
Oman	Rials Omani	77
Pakistan	Pakistani Rupees	6,235
Palau	US \$	252
Palestine	US \$	147
Panama	US \$	105



Papa New Guinea	Kina	285
Paraguay	US \$	76
Peru	US \$	139
Philippines	US \$	122
Poland	Euro	88
Portugal	Euro	87
Qatar	Qatar Riyals	715
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	85
Russia	Euro	330
Rwanda	US \$	101
Samoa	Tala	193
Sao Tome & Principe	Euro	160
Saudi Arabia	Saudi Riyals	517
Senegal	Euro	113
Serbia	Euro	83
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	232
Slovakia	Euro	102
Slovenia	Euro	106
Solomon Islands	Sol Islands \$	1,107
South Korea, Republic	Korean Won	187,735
South Sudan	US \$	265
Spain	Euro	112
Sri Lanka	US \$	100
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Swaziland	RSA Rand	818
Sweden	Swedish Kronor	1,317
Switzerland	S Franc	201
Syria	US \$	185
Taiwan	New Taiwan \$	3,505
Tajikistan	US \$	97
Tanzania	US \$	129

Thailand	Thai Baht	4,956
Togo	CFA Francs	64,214
Tonga	Pa'anga	251
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	198
Turkey	Euro	101
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	111
Ukraine	Euro	131
United Arab Emirates	UAE Dirhams	699
United Kingdom	British Pounds	102
Uruguay	US \$	144
USA	US \$	146
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	146
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Other countries not listed	US \$	215

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. 191

24 FEBRUARIE 2016

**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, Thomas Swabihi Moyane, 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 2016 begin.



**TS MOYANE**  
**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 R115.00 per dag; of
- (ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R372.00 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	110
Angola	US \$	303
Antigua and Barbuda	US \$	220
Argentina	US \$	133
Armenia	US \$	220
Austria	Euro	131
Australia	A \$	230
Azarbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202

Belarus	Euro	62
Belgium	Euro	146
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	78
Bosnia-Herzegovina	Euro	75
Botswana	Pula	826
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Brunei	US \$	88
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Canada	C \$	167
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Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	128
China (People's Republic)	US \$	127
Colombia	US \$	94
Comoro Island	Euro	122
Cook Islands	NZ \$	211
Cote D'Ivoire	Euro	119
Costa Rica	US \$	116
Croatia	Euro	102
Cuba	US \$	124
Cyprus	Euro	117
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	164
Denmark	Danish Kroner	2,328
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	163
Egypt	US \$	118
El Salvador	US \$	98
Equatorial Guinea	Euro	166
Eritrea	US \$	109

Estonia	Euro	92
Ethiopia	US \$	92
Fiji	US \$	102
Finland	Euro	171
France	Euro	128
Gabon	Euro	172
Gambia	Euro	74
Georgia	US \$	95
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Guatemala	US \$	114
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Hong Kong	Hong Kong \$	1,000
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United Kingdom	British Pounds	102
Uruguay	US \$	144
USA	US \$	146
Uzbekistan	Euro	80
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Venezuela	US \$	294
Vietnam	US \$	146
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Other countries not listed	US \$	215

**UPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA****UKUBEKWA KWAMANANI OSUKU MAYELANA NOKUDLA NEZINDLEKO  
EZIVELAYO NGENHLOSO YESIGABA 8(1) SOMTHETHO WENTELELA  
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, Thomas Swabihi Moyane, 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 2016.

**TS MOYANE****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-R115.00 ngosuku; noma
    - (ii) izindleko zokudla nezindleko zokungalindelekile, inani elilingana no-R372.00 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 Iwemali	Inani
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	220
Argentina	US \$	133
Armenia	US \$	220
Austria	Euro	131
Australia	A \$	230
Azarbaijani	US \$	145
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Belgium	Euro	146
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Colombia	US \$	94
Comoro Island	Euro	122
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Cote D'Ivoire	Euro	119
Costa Rica	US \$	116
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Cuba	US \$	124
Cyprus	Euro	117
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Ecuador	US \$	163
Egypt	US \$	118
El Salvador	US \$	98
Equatorial Guinea	Euro	166

Eritrea	US \$	109
Estonia	Euro	92
Ethiopia	US \$	92
Fiji	US \$	102
Finland	Euro	171
France	Euro	128
Gabon	Euro	172
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	120
Ghana	US \$	130
Greece	Euro	134
Grenada	US \$	151
Guatemala	US \$	114
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1,000
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India	Indian Rupee	5,852
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Iran	US \$	120
Iraq	US \$	125
Ireland	Euro	139
Israel	US \$	209
Italy	Euro	125
Jamaica	US \$	151
Japan	Yen	16,275
Jordan	US \$	201
Kazakhstan	US \$	141
Kenya	US \$	138
Kiribati	Australian \$	233
Kuwait (State of)	Kuwait Dinars	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
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Malta	Euro	132
Marshall Islands	US \$	255
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Mexico	Mexican Pesos	1,313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	94
Morocco	Dirhams	970
Mozambique	US \$	128
Myanmar	US \$	123
Namibia	RSA Rands	950
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	117
New Zealand	NZ \$	191
Nicaragua	US \$	90
Niger	Euro	75
Nigeria	US \$	242
Niue	New Zealand \$	252
Norway	NOK	1,760
Oman	Rials Omani	77
Pakistan	Pakistani Rupees	6,235
Palau	US \$	252
Palestine	US \$	147
Panama	US \$	105

Papa New Guinea	Kina	285
Paraguay	US \$	76
Peru	US \$	139
Philippines	US \$	122
Poland	Euro	88
Portugal	Euro	87
Qatar	Qatar Riyals	715
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	85
Russia	Euro	330
Rwanda	US \$	101
Samoa	Tala	193
Sao Tome & Principe	Euro	160
Saudi Arabia	Saudi Riyals	517
Senegal	Euro	113
Serbia	Euro	83
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	232
Slovakia	Euro	102
Slovenia	Euro	106
Solomon Islands	Sol Islands \$	1,107
South Korea, Republic	Korean Won	187,735
South Sudan	US \$	265
Spain	Euro	112
Sri Lanka	US \$	100
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Swaziland	RSA Rand	818
Sweden	Swedish Kronor	1,317
Switzerland	S Franc	201
Syria	US \$	185
Taiwan	New Taiwan \$	3,505
Tajikistan	US \$	97
Tanzania	US \$	129

Thailand	Thai Baht	4,956
Togo	CFA Francs	64,214
Tonga	Pa'anga	251
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	198
Turkey	Euro	101
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	111
Ukraine	Euro	131
United Arab Emirates	UAE Dirhams	699
United Kingdom	British Pounds	102
Uruguay	US \$	144
USA	US \$	146
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	146
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Other countries not listed	US \$	215



**TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE**

**U TA MUTENGO WA DUVHA NGA DUVHA ZWI TSHI ELANA NA ZWI LIWA  
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), Nne, Thomas Swabihi Moyane, Mukhomishinari wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi fhano u ta kha Shedu lu ya heli liwalo mitengo ine ya do vha yo tea u shumiswa nga muthu zwi tshi elana na zwiliwa 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 iwaha wa asesimennde une wa do thoma nga la 1 Thafamuhwe 2016.



**TS MOYANE**

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

**SHEДУLU**

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 R115.00 nga duvha; kana
    - (ii) mutengo wa zwiliwa na mitengo ya ndeme, mutengo une wa lingana R372.00 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 thebu lu i tevhelaho ya shango line vhudzulo havha khalo—

**Thebu lu: Mutengo wa duvha nga duvha wa uya nnda ha Riphabuliki**

<b>Shango</b>	<b>Tshelede</b>	<b>Gemo</b>
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	220
Argentina	US \$	133
Armenia	US \$	220

Austria	Euro	131
Australia	A \$	230
Azarbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	146
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	78
Bosnia-Herzegovina	Euro	75
Botswana	Pula	826
Brazil	Reals	347
Brunei	US \$	88
Bulgaria	Euro	91
Burkina Faso	CFA Francs	58,790
Burundi	Euro	73
Cambodia	US \$	99
Cameroon	Euro	116
Canada	C \$	167
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	128
China (People's Republic)	US \$	127
Colombia	US \$	94
Comoro Island	Euro	122
Cook Islands	NZ \$	211
Cote D'Ivoire	Euro	119
Costa Rica	US \$	116
Croatia	Euro	102
Cuba	US \$	124
Cyprus	Euro	117
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	164
Denmark	Danish Kroner	2,328

Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	163
Egypt	US \$	118
El Salvador	US \$	98
Equatorial Guinea	Euro	166
Eritrea	US \$	109
Estonia	Euro	92
Ethiopia	US \$	92
Fiji	US \$	102
Finland	Euro	171
France	Euro	128
Gabon	Euro	172
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	120
Ghana	US \$	130
Greece	Euro	134
Grenada	US \$	151
Guatemala	US \$	114
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1,000
Hungary	Euro	89
Iceland	ISK	25,466
India	Indian Rupee	5,852
Indonesia	US \$	86
Iran	US \$	120
Iraq	US \$	125
Ireland	Euro	139
Israel	US \$	209
Italy	Euro	125
Jamaica	US \$	151
Japan	Yen	16,275
Jordan	US \$	201
Kazakhstan	US \$	141

Kenya	US \$	138
Kiribati	Australian \$	233
Kuwait (State of)	Kuwait Dinars	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	US \$	135
Mexico	Mexican Pesos	1,313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	94
Morocco	Dirhams	970
Mozambique	US \$	128
Myanmar	US \$	123
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Sudan	US \$	200
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Swaziland	RSA Rand	818

Sweden	Swedish Kronor	1,317
Switzerland	S Franc	201
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Tanzania	US \$	129
Thailand	Thai Baht	4,956
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Ukraine	Euro	131
United Arab Emirates	UAE Dirhams	699
United Kingdom	British Pounds	102
Uruguay	US \$	144
USA	US \$	146
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	146
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Other countries not listed	US \$	215

## SOUTH AFRICAN REVENUE SERVICE

NO. 192

24 FEBRUARY 2016

**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.



**PJ 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 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 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 R80 000	26 675	82.4	30.8
exceeds R80 000 but does not exceed R160 000	47 644	92.0	38.6
exceeds R160 000 but does not exceed R240 000	68 684	100.0	42.5
exceeds R240 000 but does not exceed R320 000	87 223	107.5	46.4
exceeds R320 000 but does not exceed R400 000	105 822	115.0	54.5
exceeds R400 000 but does not exceed R480 000	125 303	132.0	64.0
exceeds R480 000 but does not exceed R560 000	144 784	136.5	79.5
exceeds R560 000	144 784	136.5	79.5

**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 (other than for parking or toll fees) is payable by the employer to that recipient,

that rate per kilometre is, at the option of the recipient, equal to 329 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 2016.

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. 192

24 FEBRUARIE 2016

**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.



**PJ 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 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 “paalement-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 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 bepalinge 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
R80 000 nie te bowe gaan nie	26 675	82.4	30.8
R80 000 te bowe gaan, maar nie R160 000 nie	47 644	92.0	38.6
R160 000 te bowe gaan, maar nie R240 000 nie	68 684	100.0	42.5
R240 000 te bowe gaan, maar nie R320 000 nie	87 223	107.5	46.4
R320 000 te bowe gaan, maar nie R400 000 nie	105 822	115.0	54.5
R400 000 te bowe gaan, maar nie R480 000 nie	125 303	132.0	64.0
R480 000 te bowe gaan, maar nie R560 000 nie	144 784	136.5	79.5
R560 000 te bowe gaan	144 784	136.5	79.5

**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 (behalwe vir parkering of tolgeld) deur die werkgewer aan die ontvanger betaalbaar is nie,

is die tarief per kilometer, na keuse van die ontvanger, gelykstaande aan 329 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 2016 begin.

**UPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA****UKUNQUNYWA KWENDLELAKUBALA EZOSETSHENZISWA MAQONDANA NEKHILOMITHA NGALINYE NGOKWEZINHLOSO ZESIGABA 8(1)(b)(ii) NO (iii) SOMTHETHO WEZENTELA YENGENISO, KA-1962**

Ngaphansi kwesigaba 8(1)(b)(ii) and (iii) soMthetho Wezentela Yengeniso, ka-1962 (uMthetho No. 58 ka-1962), mina, Pravin Jamnadas Gordhan, uNgqongqoshe Wezezimali, ngalokhu ngingquma ukuthi indlelakubala ezosetshenziswa maqondana nekhilomitha ngalinye okukhulunywa ngalo kulesi sigaba kumele ibe yisibalo esinqunywe ngokuhambisana nale Sheduli elandelayo.



**PJ GORDHAN**  
**UNgqongqoshe Wezezimali**

## ISHEDULI

**1. Izincazelo zamagama asetshenziwe**

Kule Sheduli, “inani” uma kukhulunywa ngemoto esetshenziwa umuntu othola isibonelelo njengoba kuhlinzekelwe esigabeni 8(1)(b)(ii) kanye no-(iii) soMthetho Wentela Yengeniso ka-1962, kushiwo—

- (a) uma leyo moto (okungeyona imoto okukhulunywe ngayo endimeni (b)(ii) yalezi zincazelo) itholwe yilowo muntu ngaphansi kwesivumelwano esisemthethweni sokudayiselana noma sokunikana esisayinwe yizinhlangothi zombili ngokunikana inani layo, kubandakanya yonke intela eyengeziwe yentengo kodwa kungabandakanyi izindleko ze-akhawunti noma inzalo okufanele ikhokhwe uyena mayelana nokuthengwa kwaleyo moto;
- (b) lapho leyo moto—
- (i) isetshenziwa yilowo muntu ngaphansi kwesivumelwano sokuqashiselana okukhulunywe ngaso endimeni (b) yencazelo ye“sivumelwano sesikweletu esikhokhwa ngamancozuncozu” esigabeni 1 soMthetho Wentela Yentengo Eyengeziwe, ka-1991; noma
- (ii) yayigcinwe uyena ngaphansi kwesivumelwano sokuqashiselana futhi ethole ubunikazi bayo uma sekuphele isivumelwano sokuqashiselana, inani layo lemali njengoba kuhlinzekelwe encazelweni ye“inani lemali” esigabeni 1 soMthetho Wentela Yentengo Eyengeziwe; noma
- (c) kunoma isiphi esinye isimo, inani lasemakethe laleyo moto ngesikhathi itholwa yilowo muntu okokuqala noma ethola ilungelo lokuyisebenzisa, nemali elingana nentela eyengeziwe yentengo ebizokhokhwa ngesikhathi kuthengwa leyo moto ukube leyo moto ithengwe yilowo muntu ngesikhathi nangemali elingana nentengo ebingathengwa ngayo endaweni okudayiswa kuyna izimoto.

**2. Ukunqunywa kwendlelakubala ngekhilomitha ngalinye**

Indlelakubala ezosetshenziwa maqondana nekhilomitha ngalinye okukhulunywe ngayo esigabeni 8(1)(b)(ii) no (iii), kuncike kokuhlinzekelwe endimeni 4, kufanele inqunywe ngokwezibalo ezinikezwe endimeni 3, futhi kumele ibe—

- (a) imali yezindleko ezimile ehlukaniwa ngokwebanga elihanjiwe libalwa ngamakhilomitha (ngezinhloso zomsebenzi noma zangasese) okuvela ukuthi ahanjiwe ngemoto ngalowo nyaka wentela: Kuncike ekutheni uma imoto ibisetshenziselwa izinhloso zebhizinisi ngesikhathi esithile ngalowo nyaka kodwa kungewona wonke unyaka, izindleko ezimile kumele kube yisamba esiveza ezindlekweni ezimile izilinganiso ezifanayo nezangesikhathi imoto ebisetshenziselwa ngaso ibhizinisi esikhathini esiyizinsuku ezingu-365;
- (b) lapho othola isibonelelo ethwale zonke izindleko zikaphethiloli/udzili osetshenziwe emotweni, izindleko zalowo phethiloli/udzili; futhi
- (c) uma lowo muntu ethwale zonke izindleko zokunakekela imoto (kubandakanya izindleko zokuyikhanda, ukuyisevisa, ukuyifaka uwoyela namathayi), izindleko zokuyinakekela.

### 3. Izilinganiso zezindleko

Uma inani lemoto —	Izindleko ezimile R	Izindleko zikaphe-thiloli / zikadizili c/km	Izindleko zokuyi-nakekela c/km
linge qile ku R80 000	26 675	82.4	30.8
leqe ku R80 000 kodwa linge qile ku R160 000	47 644	92.0	38.6
leqe ku R160 000 kodwa linge qile ku R240 000	68 684	100.0	42.5
leqe ku R240 000 kodwa linge qile ku R320 000	87 223	107.5	46.4
leqe ku R320 000 kodwa linge qile ku R400 000	105 822	115.0	54.5
leqe ku R400 000 kodwa linge qile ku R480 000	125 303	132.0	64.0
leqe ku R480 000 kodwa linge qile ku R560 000	144 784	136.5	79.5
leqe ku R560 000	144 784	136.5	79.5

### 4. Indlela elula yokubala ibanga elingaphansi kuka 8 000 wamakhilomitha

Lapho —

- (a) okuhlinzekelwe esigabeni 8(1)(b)(iii) kusebenza mayelana nomuntu othola isibonelelo noma ukukhokhelwa okuthile;
  - (b) ibanga elihanjiwe ngemoto kuhanjwa ngomsebenzi ngalowo nyaka obalelwa intela lingeqi kumakhilomitha angu-8 000, noma uma kusetshenziswe izimoto ezingaphezu kweyodwa ngalowo nyaka obalelwa intela ibanga elihanjiwe ngalezo zimoto kuhanjwa ngomsebenzi lingeqi kumakhilomitha angu-8 000; futhi
  - (c) singekho esinye isinxephezelo esiyisibonelelo noma ukubuyiselwa imali ethile (ngaphandle kwezimali zokupaka nezikhokhelwa imigwaqo engothelawayeka) okukhokhwa umqashi ekhokhela lowo muntu,
- Isibalo ngekhilomitha ngalinye, ngokukhetha kwalowo muntu, singamasenti angu-329 ngekhilomitha.

### 5. Ukuqala ukusebenza kwalezi zibalo

Indlelakubala esetshenziswa maqondana nekhilomitha ngalinye enqunywe ngolwale Sheduli isebenza mayelana neminyaka ebalelwa intela kusukela noma ngemuva komhla ka 1 Mashi 2016.



**TSHEBELETSO YA LEKENO YA AFRIKA BORWA****PEHO YA TJEHO YA KILOMITARA KA NNGWE MABAPI LE SEPALANGWANG  
BAKENG LA MAIKEMISETSO A KAROLO 8(1)(b)(ii) LE (iii) YA *INCOME TAX  
ACT, 1962***

Ka tlasa karolo 8(1)(b)(ii) le (iii) ya *Income Tax Act, 1962 (Act No. 58 of 1962)*, Nna, Pravin Jamnadas Gordhan, Letona la Ditjhelete, ke hlwaya hore tjehe ya kilomitara ka nngwe e hlalositsweng karolong eo e tshwanetse e be palo e hlwauweng ho latela Shejule se mona.



**PJ GORDHAN**  
Letona la Ditjhelete

## SHEJULE

**1. Tlhaloso**

Sejuleng sena, “**boleng**” mabapi le sepalangwang se sebediswang ke moamohedi wa kuno e hlalosewang karolong 8(1)(b)(ii) le (iii) ya *Income Tax Act, 1962*, e hlalosa—

- (a) moo sepalangwang seo (e se sepalangwang ho latela tlhaloso ya serapa (b)(ii) e sebetsang ka teng) se fumanwe ke moamohedi eo ka tlasa tumellano e lokileng ya thekiso kapa kgwebisano e phetetsweng ke mekga e mmedi e ikemetseng, tjeho ya mantlha ya sona ho yena, ho kenyeletsa lekgetho le leng le le leng la keketseho ya boleng empa ho sa kenyeletsa tjeho e nngwe le e nngwe kapa tswala e lefellowang ke yena mabapi le phumaneho ya sona;
- (b) moo sepalangwang seo—
  - (i) se nkuwe ke moamohedi ka tlasa tumellano e hlalositsweng serapeng (b) ka tlhaloso ya “tumellano ya tefello ya mokitlane” e karolong 1 ya *Value-Added Tax Act, 1991*; kapa
  - (ii) se ne se nkuwe ke yena ka tlasa tumellano e jwalo ya kadimo le ho ba monga sona, se nkuwe ke yena ha tumellano ya kadimo e feela, boleng ba tjhelete ba teng jwalo ka ha ho totobaditswe tlhalosong ya “boleng ba tjhelete” karolong 1 ya Molao wa Lekgetho la Keketseho ya Boleng; kapa
- (c) ntlheng e nngwe, boleng ba mmaraka ba sepalangwang seo ka nako eo moamohedi a fumanang sepalangwang kapa tokelo ya ho ka se sebedisa le palo e lekanang le lekgetho la keketseho ya boleng se ne se tla lefellowa ho latela theko ya sepalangwang ha e ne e ba se rekuwe ke moamohedi ka nako eo ka theko e lekanang le boleng ba mmaraka.

**2. Ho hlwaya tjeho ya kilomitara ka nngwe**

Ho ipapisitswe le nehelano ya serapa 4, tjeho ya kilomitara ka nngwe e hlalositsweng karolong 8(1)(b)(ii) le (iii) e tshwanetse ho hlwaya ho latela sekala sa tjeho se hlalositsweng serapeng 3, mme e tshwanetse e be palong ya—

- (a) tjeho e sa fetoheng e arotsweng ka bohole ba dikilomitara tse bontshitsweng di tsamauwe ke sepalangwang (bakeng la poraevete le mabaka a kgwebo) selemong sa hlahlobo: Ntle le moo sepalangwang se sebedisitswe mabakeng a kgwebo nakong ya selemo seo e le ka tlase ho nako e felletseng ya selemo seo, tjeho e sa fetoheng e tshwanetse e be palo e tsamaisanang le tjeho e sa fetoheng le palo e tshwanang le ya nako ya tshebediso ya mabaka a kgwebo a tsamaisanang le matsatsi a 365;
- (b) moo moamohedi wa kuno a nkile tjeho yohle ya dibeso tse sebedisitsweng sepalangwang, tjeho ya dibeso; le
- (c) moo moamohedi eo a nkileng tjeho yohle ya ho hlokomela sepalangwang (ho kenyeletsa tjeho ya tokiso, tsamaiso ya tlhokomelo, tlotso le mataere), tjeho ya tlhokomelo.

### 3. Sekala sa tjehe

Moo boleng ba sepalangwang-	Tjehe e sa fetoeng  R	Tjehe ya Dibeso  c/km	Tjehe ya Tlhoko -melo c/km
bo sa fete R80 000	26 675	82.4	30.8
bo feta R80 000 empa bo sa fete R160 000	47 644	92.0	38.6
bo feta R160 000 empa bo sa fete R240 000	68 684	100.0	42.5
bo feta R240 000 empa bo sa fete R320 000	87 223	107.5	46.4
bo feta R320 000 empa bo sa fete R400 000	105 822	115.0	54.5
bo feta R400 000 empa bo sa fete R480 000	125 303	132.0	64.0
bo feta R480 000 empa bo sa fete R560 000	144 784	136.5	79.5
bo feta R560 000	144 784	136.5	79.5

### 4. Mokgwa o bebofaditsweng bakeng la bohole bo ka tlase ho dikilomitara tse 8 000

Moo—

- (a) nehelano ya karolo 8(1)(b)(iii) e sebetsang ho latela moamohedi wa kuno kapa tjelete e nehelwang pele ho tshebetso;
- (b) bohole bo tsamauweng ka sepalangwang bakeng la mabaka a kgwebo selemong sa hlahlobo e sa fete dikilomitara tse 8 000 kapa moo ho sebedisitsweng dipalangwang tse fetang bonngwe selemong sa hlahlobo kakaretso ya bohole boo dipalangwang tseo e ditsamaileng bakeng la kgwebo e sa fete dikilomitara tse 8 000; mme
- (c) ho senang moputso o mong o tla nehelwa ka mokgwa wa kuno kapa tlhapiso (ntle le bakeng la kemong ya dipalangwang le ditsela tse lefellowang) e lefellowang ke ramosebetsi ho moamohedi eo, tjehe eo ya kilomita ka nngwe e lekana le 329 sente kilomita ka nngwe, ka kgetho ya moamohedi.

### 5. Letsatsi la qaleho

Tjehe ya kilomita ka nngwe e hlauweng ho latela Shejule sena e sebetsa ho latela hlahlobo ya dilemo e qalang ka la kapa ka mora 1 Hlakubele 2016.

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