



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

Vol. 512

Pretoria, 22 February  
Februarie 2008

**No. 30795**



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**GOVERNMENT NOTICE**  
**GOEWERMENTSKENNISGEWING**

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

No. 215

22 February 2008

**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, Pravin Jamnadas Gordhan, 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 2008.

**P.J. GORDHAN**  
**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 R73-50 per day; or
  - (ii) the cost of meals and incidental costs, an amount equal to R240-00 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 equal to US\$215 per day.

No. 215

22 Februarie 2008

**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, Pravin Jamnadas Gordhan, 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 2008 begin.

**P. J. GORDHAN**

**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 R73-50 per dag; of
  - (ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R240-00 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 kostes van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan VSA\$215 per dag.

No. 215

22 Februarie 2008

**UKUNQUNYWA KWEMALI YANSUKU ZONKE MAYELANA NEZINDLEKO  
ZOKUDLA NEZEZINGOZI NGEZINJONGO ZIKA-SECTION 8(1) WOMTHETHO  
WENTELA I-INCOME TAX ACT, 1962 (ACT NO. 58 KA-1962)**

Ngokwamandla engiwanikwe ngu-section 8(1)(c)(ii) womthetho wentela i-Income Tax Act, 1962 (Act No. 58 ka-1962), mina, Pravin Jamnadas Gordhan, umKhomishana weSouth African Revenue Service, lapho nginquma kuShejuli amanani okufanele abhekwe njengachithwe ngumuntu mayelana nezindleko zokudla nezezingozi ngezinjongo zika-section 8(1)(a)(i)(bb) walowo Mthetho.

Amanani anqunywe kulesi saziso asebenza ngokuphathelene nonyaka wokuhlola oqala ngomhla ka-1 kuMashi ka-2008.

**P.J. GORDHAN**

**UMKHOMISHANA WE-SOUTH AFRICAN REVENUE SERVICE**

**ISHEJULI**

1. Ngaphandle kwalapho umongo ubonisa ngenye indlela, noma yiliphi igama noma inkulumo okuthiwa lisho okuthile emthethweni wentela i-Income Tax Act, 1962, lisho leyonto okuthiwa liyayisho.
2. La manani alandelayo azobhekwa njengachithwe yilowo owamukele, onikezwe noma okhokhelwe imali noma imali ekhokhwa kusengaphambili—

- (a) lapho indawo yokuhlala, leyo mali noma imali ekhokhwa kusengaphambili, ephathelene nayo, ikule Riphabhuliki futhi leyo mali noma imali ekhokhwa kusengaphambili, ikhokhwa noma inikezwa ukuze ikhokhele—
- (i) izindleko zezingozi kuphela, inani elilingana no-R73-50 ngosuku; noma
  - (ii) izindleko zokudla nezindleko zezingozi, inani elilingana no-R240-00 ngosuku; noma
- (b) lapho indawo yokuhlala, leyo mali noma imali ekhokhwa kusengaphambili, ephathelene nayo, ingaphandle kwale Riphabhuliki futhi leyo mali noma imali ekhokhwa kusengaphambili, ikhokhwa noma inikezwa ukuze ikhokhele izindleko zokudla nezindleko zezingozi, inani elilingana no-US\$215 ngosuku.



No. 215

22 Februarie 2008

**UKUMISELWA      KWESIBONELELO      SEMIHLA      NGEMIHLA  
NGOKUPHATHELELE KUKUTYA NEENDLEKO EZINGALINDELEKANGA  
NGEENJONGO ZECANDELO 8(1) LOMTHETHO WERHAFU YENGENISO,  
1962 UMTHETHO NO. 58 WOVE- 1962 THE INCOME TAX ACT, 1962 (ACT  
NO. 58 OF 1962)**

Ngamandla endiwathweswe licandelo 8(1)(c)(ii) lomThetho we- Income Tax Act, 1962 (Act No. 58 of 1962), Mna, Pravin Jamnadas Gordhan, uKomishinala we-South African Revenue Service, ngokwenjenje ndimisela iShedyuli elapha amaxabiso aza kuthathwa engasetyenziswe ngqo ngumntu ngokuphathelele kukutya neendleko ezingalindelekanga ngeenjongo zecandelo 8(1)(a)(i)(bb) zomThetho.

Amaxabiso amiselweyo kwesi saziso asebenza ngokuphathelele kunyaka wovavanyo oqala ngomhla woku-1 Matshi 2008.

**P.J. GORDHAN**

**UKOMISHINALA WE-SOUTH AFRICAN REVENUE SERVICE**

**ISHEDYULI**

1. Ngaphandle kokuba umxholo ubonakalisa ngenye indlela, naliphi na igama okanye intetho enikelwe intsingiselo kumThetho we-Income Tax Act, 1962, liqulathe intsingiselo enikelwe ngaloo ndlela.

2. Amaxabiso alandelayo aza kuthathwa njengasetyenziswe ngqo ngumamkeli onikwe isibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo (i-advance) esigunyaziswe okanye sihlawulwe—

(a) apho indawo yokuhlala enxulumene nesibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo ikwiRiphabliki kwanokuthi eso sibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo sihlawulwe okanye sinikelwe ukuhlawulela—

(i) iindleko ezingalindelekanga kuphela, isixa esilingana nama-R73-50 ngosuku; okanye

(ii) iindleko zokutya neendleko ezingalindelekanga, isixa esilingana nama- R240-00 ngosuku; okanye

(b) apho indawo yokuhlala enxulumene nesibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo ingaphandle kweRiphabliki kwanokuthi eso sibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo sihlawulwe okanye sinikelwe ukuhlawulela iindleko zokutya neendleko ezingalindelekanga, isixa esilingana nama- US\$215 ngosuku.

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