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No. 36198

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**GOVERNMENT NOTICE**  
**GOEWERMENTSKENNISGEWING**

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

No. 148

28 February 2013

**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 2013.



**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 R98-00 per day; or
    - (ii) the cost of meals and incidental costs, an amount equal to R319-00 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	100
Angola	US \$	322
Antigua and Barbuda	US \$	220
Argentina	US \$	118
Armenia	US \$	220
Austria	Euro	124
Australia	Australian \$	208
Azerbaijani	US \$	145
Bahamas	US \$	191

Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	76
Belgium	Euro	143
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	70
Bosnia-Herzegovina	Euro	94
Botswana	Pula	518
Brazil	US \$	382
Brunei Darussalam	US \$	88
Bulgaria	Euro	90
Burkina Faso	FCFA	105 683
Burundi	Burundian Francy	931
Cambodia	US \$	97
Cameroon	Euro	206
Canada	Canadian \$	157
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	129
China (People's Republic)	Renminbi	939
Colombia	US \$	94
Comoro Island	Euro	125
Cook Islands	New Zealand \$	217
Cote D'Ivoire	Euro	96
Costa Rica	US \$	102
Croatia	Euro	108
Cuba	US \$	123
Cyprus	Euro	117
Czech Republic	Euro	89
Democratic Republic of Congo	US \$	288
Denmark	Danish Kroner	1 442
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	121
Egypt	US \$	118
El Salvador	US \$	72

Equatorial Guinea	Euro	130
Eritrea	Nakfa	1 630
Estonia	Euro	91
Ethiopia	US \$	64
Fiji	US \$	110
Finland	Euro	174
France	Euro	156
Gabon	CFA	1 124
Gambia	Euro	105
Georgia	US \$	95
Germany	Euro	125
Ghana	US \$	129
Greece	Euro	130
Grenada	US \$	151
Guatemala	US \$	108
Guinea	Euro	78
Guinea Bissau	Euro	85
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	166
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	87
Iceland	ISK	21 478
India	Indian Rupee	5 900
Indonesia	US \$	86
Iran	US \$	105
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	162
Italy	Euro	120
Jamaica	US \$	151
Japan	Yen	17 984
Jordan	US \$	187
Kazakhstan	US \$	128
Kenya	US \$	113
Kiribati	Australian \$	233
Korea	US \$	182
Kuwait (State of)	Kuwaiti Dinars	45
Kyrgyzstan	US \$	172

Laos	US \$	95
Latvia	US \$	151
Lebanon	US \$	141
Lesotho	Rand	750
Liberia	US \$	143
Libya	US \$	112
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	105
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
Malaysia	Ringgit	377
Maldives	US \$	202
Mali	Euro	182
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	96
Mauritius	US \$	106
Mexico	Mexican Pesos	1 361
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	172
Morocco	Dirhams	1 034
Mozambique	US \$	111
Myanmar (Burma)	US \$	88
Namibia	Rand	835
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	117
New Zealand	New Zealand \$	190
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 854
Oman	Rials Omani	69
Pakistan	Pakistani Rupees	6 307
Palau	US \$	252

Palestine	US \$	147
Panama	US \$	105
Papua New Guinea	Kina	285
Paraguay	US \$	63
Peru	US \$	133
Philippines	US \$	130
Poland	Euro	94
Portugal	Euro	101
Qatar	Qatar Riyals	651
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	76
Russia	Euro	171
Rwanda	US \$	106
Samoa	Tala	344
Sao Tome	Euro	160
Saudi Arabia	Saudi Riyal	508
Senegal	Euro	94
Serbia	Euro	76
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	240
Slovakia	Euro	96
Slovenia	Euro	96
Solomon Islands	Sol Islands \$	912
Spain	Euro	125
Sri Lanka	US \$	107
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	265
Suriname	US \$	107
Swaziland	Rand	818
Sweden	Swedish Krona	1 220
Switzerland	S Franc	208
Syria	US \$	112
Taiwan	New Taiwan \$	3 355
Tajikistan	US \$	108
Tanzania	US \$	101



Thailand	Thai Baht	4 568
Togo	Euro	78
Tonga	Pa'anga	231
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	134
Turkey	Euro	96
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	87
Ukraine	Euro	99
United Arab Emirates	Dirhams	642
United Kingdom	B Pounds	124
Uruguay	US \$	145
USA	US \$	160
Uzbekistan	Euro	117
Vanuatu	US \$	173
Venezuela	US \$	233
Vietnam	US \$	86
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	120
Other countries not listed	US\$	215

No. 148

28 Februarie 2013

**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 aangeaan 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 2013 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 R98-00 per dag; of
- (ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R319-00 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	100
Angola	US \$	322
Antigua and Barbuda	US \$	220
Argentina	US \$	118
Armenia	US \$	220
Austria	Euro	124
Australia	Australian \$	208
Azerbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36

Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	76
Belgium	Euro	143
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	70
Bosnia-Herzegovina	Euro	94
Botswana	Pula	518
Brazil	US \$	382
Brunei Darussalam	US \$	88
Bulgaria	Euro	90
Burkina Faso	FCFA	105 683
Burundi	Burundian Francy	931
Cambodia	US \$	97
Cameroon	Euro	206
Canada	Canadian \$	157
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	129
China (People's Republic)	Renminbi	939
Colombia	US \$	94
Comoro Island	Euro	125
Cook Islands	New Zealand \$	217
Cote D'Ivoire	Euro	96
Costa Rica	US \$	102
Croatia	Euro	108
Cuba	US \$	123
Cyprus	Euro	117
Czech Republic	Euro	89
Democratic Republic of Congo	US \$	288
Denmark	Danish Kroner	1 442
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	121
Egypt	US \$	118
El Salvador	US \$	72
Equatorial Guinea	Euro	130

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Estonia	Euro	91
Ethiopia	US \$	64
Fiji	US \$	110
Finland	Euro	174
France	Euro	156
Gabon	CFA	1 124
Gambia	Euro	105
Georgia	US \$	95
Germany	Euro	125
Ghana	US \$	129
Greece	Euro	130
Grenada	US \$	151
Guatemala	US \$	108
Guinea	Euro	78
Guinea Bissau	Euro	85
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	166
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	87
Iceland	ISK	21 478
India	Indian Rupee	5 900
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Iran	US \$	105
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Kazakhstan	US \$	128
Kenya	US \$	113
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Lebanon	US \$	141
Lesotho	Rand	750
Liberia	US \$	143
Libya	US \$	112
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	105
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
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Mali	Euro	182
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	96
Mauritius	US \$	106
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Mongolia	US \$	69
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Morocco	Dirhams	1 034
Mozambique	US \$	111
Myanmar (Burma)	US \$	88
Namibia	Rand	835
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	117
New Zealand	New Zealand \$	190
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Peru	US \$	133
Philippines	US \$	130
Poland	Euro	94
Portugal	Euro	101
Qatar	Qatar Riyals	651
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	76
Russia	Euro	171
Rwanda	US \$	106
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Sao Tome	Euro	160
Saudi Arabia	Saudi Riyal	508
Senegal	Euro	94
Serbia	Euro	76
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	240
Slovakia	Euro	96
Slovenia	Euro	96
Solomon Islands	Sol Islands \$	912
Spain	Euro	125
Sri Lanka	US \$	107
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St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
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Suriname	US \$	107
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Tajikistan	US \$	108
Tanzania	US \$	101
Thailand	Thai Baht	4 568

Togo	Euro	78
Tonga	Pa'anga	231
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	134
Turkey	Euro	96
Turkmenistan	US \$	125
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Uganda	US \$	87
Ukraine	Euro	99
United Arab Emirates	Dirhams	642
United Kingdom	B Pounds	124
Uruguay	US \$	145
USA	US \$	160
Uzbekistan	Euro	117
Vanuatu	US \$	173
Venezuela	US \$	233
Vietnam	US \$	86
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	120
Ander lande nie gelys nie	US\$	215



**UPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA**

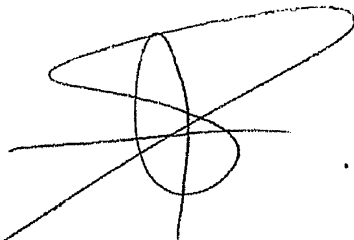
No. 148

28-02-2013

**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 2013.

**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-R98-00 ngosuku; noma
    - (ii) izindleko zokudla nezindleko zokungalindelekile, inani elilingana no-R319-00 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	100
Angola	US \$	322
Antigua and Barbuda	US \$	220
Argentina	US \$	118
Armenia	US \$	220
Austria	Euro	124
Australia	Australian \$	208

Azerbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	76
Belgium	Euro	143
Belize	US \$	152
Benin	Euro	89
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Costa Rica	US \$	102
Croatia	Euro	108
Cuba	US \$	123
Cyprus	Euro	117
Czech Republic	Euro	89
Democratic Republic of Congo	US \$	288
Denmark	Danish Kroner	1 442
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	121

Egypt	US \$	118
El Salvador	US \$	72
Equatorial Guinea	Euro	130
Eritrea	Nakfa	1 630
Estonia	Euro	91
Ethiopia	US \$	64
Fiji	US \$	110
Finland	Euro	174
France	Euro	156
Gabon	CFA	1 124
Gambia	Euro	105
Georgia	US \$	95
Germany	Euro	125
Ghana	US \$	129
Greece	Euro	130
Grenada	US \$	151
Guatemala	US \$	108
Guinea	Euro	78
Guinea Bissau	Euro	85
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	166
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	87
Iceland	ISK	21 478
India	Indian Rupee	5 900
Indonesia	US \$	86
Iran	US \$	105
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	162
Italy	Euro	120
Jamaica	US \$	151
Japan	Yen	17 984
Jordan	US \$	187
Kazakhstan	US \$	128
Kenya	US \$	113
Kiribati	Australian \$	233
Korea	US \$	182

Kuwait (State of)	Kuwaiti Dinars	45
Kyrgyzstan	US \$	172
Laos	US \$	95
Latvia	US \$	151
Lebanon	US \$	141
Lesotho	Rand	750
Liberia	US \$	143
Libya	US \$	112
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	105
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
Malaysia	Ringgit	377
Maldives	US \$	202
Mali	Euro	182
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	96
Mauritius	US \$	106
Mexico	Mexican Pesos	1 361
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Mongolia	US \$	69
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Morocco	Dirhams	1 034
Mozambique	US \$	111
Myanmar (Burma)	US \$	88
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Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	117
New Zealand	New Zealand \$	190
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 854
Oman	Rials Omani	69

Pakistan	Pakistani Rupees	6 307
Palau	US \$	252
Palestine	US \$	147
Panama	US \$	105
Papua New Guinea	Kina	285
Paraguay	US \$	63
Peru	US \$	133
Philippines	US \$	130
Poland	Euro	94
Portugal	Euro	101
Qatar	Qatar Riyals	651
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	76
Russia	Euro	171
Rwanda	US \$	106
Samoa	Tala	344
Sao Tome	Euro	160
Saudi Arabia	Saudi Riyal	508
Senegal	Euro	94
Serbia	Euro	76
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	240
Slovakia	Euro	96
Slovenia	Euro	96
Solomon Islands	Sol Islands \$	912
Spain	Euro	125
Sri Lanka	US \$	107
St. Kitts & Nevis	US \$	227
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St. Vincent & The Grenadines	US \$	187
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Taiwan	New Taiwan \$	3 355

Tajikistan	US \$	108
Tanzania	US \$	101
Thailand	Thai Baht	4 568
Togo	Euro	78
Tonga	Pa'anga	231
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	134
Turkey	Euro	96
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
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Uruguay	US \$	145
USA	US \$	160
Uzbekistan	Euro	117
Vanuatu	US \$	173
Venezuela	US \$	233
Vietnam	US \$	86
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	120
Amanye amazwe angachaziwe	US\$	215

## TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE

No. 148

28-02-2013

**U TA MUTENGO WA DUVHA NGA DUVHA ZWI TSHI ELANA NA ZWILIWA  
NA MITENGO YA NDEME HU TSHI ITELWA KHETHEKANYO 8(1) YA  
MULAYO WA MUTHELO 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, George Ngakane Virgil Magashula, Khomishinari wa Tshumelo dza Mithelo wa Mbuelo wa Afrika Tshipembe, ndi fhanu u ta kha Shedu lu ya heli lihwalo 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 nwaha wa asesimennde une wa do thoma nga la 1 Thafamuhwe 2013.

  
**G N V MAGASHULA****KHOMISHINARI WA TSHUMELO YA MUTHELO 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 R98-00 nga duvha; kana
    - (ii) mutengo wa zwiliwa na mitengo ya ndeme, mutengo une wa lingana R319-00 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—

**Thebuḽu: Mutengo wa ḽuvha nga ḽuvha wa uya nḽa ha Riphabuḽiki**

<b>Shango</b>	<b>Tshelede</b>	<b>Gemo</b>
Albania	Euro	97
Algeria	Euro	100
Angola	US \$	322
Antigua and Barbuda	US \$	220
Argentina	US \$	118
Armenia	US \$	220
Austria	Euro	124
Australia	Australian \$	208
Azerbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	76
Belgium	Euro	143
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	70
Bosnia-Herzegovina	Euro	94
Botswana	Pula	518
Brazil	US \$	382
Brunei Darussalam	US \$	88
Bulgaria	Euro	90
Burkina Faso	FCFA	105 683
Burundi	Burundian Francy	931
Cambodia	US \$	97
Cameroon	Euro	206
Canada	Canadian \$	157
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	129
China (People's Republic)	Renminbi	939
Colombia	US \$	94

Comoro Island	Euro	125
Cook Islands	New Zealand \$	217
Cote D'Ivoire	Euro	96
Costa Rica	US \$	102
Croatia	Euro	108
Cuba	US \$	123
Cyprus	Euro	117
Czech Republic	Euro	89
Democratic Republic of Congo	US \$	288
Denmark	Danish Kroner	1 442
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	121
Egypt	US \$	118
El Salvador	US \$	72
Equatorial Guinea	Euro	130
Eritrea	Nakfa	1 630
Estonia	Euro	91
Ethiopia	US \$	64
Fiji	US \$	110
Finland	Euro	174
France	Euro	156
Gabon	CFA	1 124
Gambia	Euro	105
Georgia	US \$	95
Germany	Euro	125
Ghana	US \$	129
Greece	Euro	130
Grenada	US \$	151
Guatemala	US \$	108
Guinea	Euro	78
Guinea Bissau	Euro	85
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	166
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	87
Iceland	ISK	21 478
India	Indian Rupee	5 900

Indonesia	US \$	86
Iran	US \$	105
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	162
Italy	Euro	120
Jamaica	US \$	151
Japan	Yen	17 984
Jordan	US \$	187
Kazakhstan	US \$	128
Kenya	US \$	113
Kiribati	Australian \$	233
Korea	US \$	182
Kuwait (State of)	Kuwaiti Dinars	45
Kyrgyzstan	US \$	172
Laos	US \$	95
Latvia	US \$	151
Lebanon	US \$	141
Lesotho	Rand	750
Liberia	US \$	143
Libya	US \$	112
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	105
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
Malaysia	Ringgit	377
Maldives	US \$	202
Mali	Euro	182
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	96
Mauritius	US \$	106
Mexico	Mexican Pesos	1 361
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	172
Morocco	Dirhams	1 034

Mozambique	US \$	111
Myanmar (Burma)	US \$	88
Namibia	Rand	835
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	117
New Zealand	New Zealand \$	190
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 854
Oman	Rials Omani	69
Pakistan	Pakistani Rupees	6 307
Palau	US \$	252
Palestine	US \$	147
Panama	US \$	105
Papua New Guinea	Kina	285
Paraguay	US \$	63
Peru	US \$	133
Philippines	US \$	130
Poland	Euro	94
Portugal	Euro	101
Qatar	Qatar Riyals	651
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	76
Russia	Euro	171
Rwanda	US \$	106
Samoa	Tala	344
Sao Tome	Euro	160
Saudi Arabia	Saudi Riyal	508
Senegal	Euro	94
Serbia	Euro	76
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	240
Slovakia	Euro	96
Slovenia	Euro	96

Solomon Islands	Sol Islands \$	912
Spain	Euro	125
Sri Lanka	US \$	107
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	265
Suriname	US \$	107
Swaziland	Rand	818
Sweden	Swedish Krona	1 220
Switzerland	S Franc	208
Syria	US \$	112
Taiwan	New Taiwan \$	3 355
Tajikistan	US \$	108
Tanzania	US \$	101
Thailand	Thai Baht	4 568
Togo	Euro	78
Tonga	Pa'anga	231
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	134
Turkey	Euro	96
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	87
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