



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

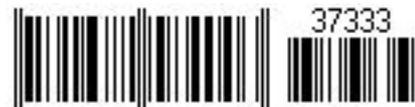
Vol. 584

Pretoria,

26 February 2014
Februarie

No. 37333

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes



9771682584003



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

IMPORTANT NOTICE

The Government Printing Works will not be held responsible for faxed documents not received due to errors on the fax machine or faxes received which are unclear or incomplete. Please be advised that an "OK" slip, received from a fax machine, will not be accepted as proof that documents were received by the GPW for printing. If documents are faxed to the GPW it will be the sender's responsibility to phone and confirm that the documents were received in good order.

Furthermore the Government Printing Works will also not be held responsible for cancellations and amendments which have not been done on original documents received from clients.

CONTENTS**INHOUD**

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>
GOVERNMENT NOTICES			GOEWERMENSKENNISGEWINGS		
South African Revenue Service			Suid-Afrikaansed Inkomstediens		
<i>Government Notice</i>			<i>Goewermentskennisgewing</i>		
114			114		
Income Tax Act (58/1962): Determination of the daily amount in respect of meals and incidental costs for purposes of section 8 (1)	3	37333	Inkomstebelastingwet (58/1962): Bepaling van dagtoelae ten opsigte van etes en toevallige uitgawes vir doel eindes van artikel 8 (1)	00	37333

GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

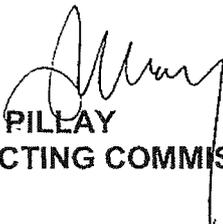
No. 114

26 February 2014

**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, Visvanathan Pillay, Acting 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 2014.



V PILLAY

ACTING 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 R103 per day; or
 - (ii) the cost of meals and incidental costs, an amount equal to R335-00 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	112
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	Bam	153
Botswana	Pula	518
Brazil	Reals	317
Brunei Darussalam	US \$	88
Bulgaria	Euro	90
Burkina Faso	FCFA	58 313
Burundi	Burundian Francy	305 305
Cambodia	US \$	97
Cameroon	Euro	206
Canada	Canadian \$	167
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	118
Czech Republic	Euro	91
Democratic Republic of Congo	US \$	156
Denmark	Danish Kroner	1 301
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	121
Egypt	US \$	130
El Salvador	US \$	72

Equatorial Guinea	Euro	130
Eritrea	US \$	129
Estonia	Euro	91
Ethiopia	US \$	64
Fiji	US \$	110
Finland	Euro	174
France	Euro	156
Gabon	Euro	165
Gambia	Euro	105
Georgia	US \$	95
Germany	Euro	120
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	5 896
Indonesia	US \$	86
Iran	US \$	105
Iraq	US \$	125
Ireland	Euro	124
Israel	US \$	177
Italy	Euro	124
Jamaica	US \$	151
Japan	Yen	17 678
Jordan	US \$	196
Kazakhstan	US \$	134
Kenya	US \$	113
Kiribati	Australian \$	233
Korea	US \$	182
Kuwait (State of)	US \$	180
Kyrgyzstan	US \$	172

Laos	US \$	95
Latvia	US \$	151
Lebanon	US \$	141
Lesotho	Rand	750
Liberia	US \$	142
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	366
Maldives	US \$	202
Mali	Euro	182
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	97
Mauritius	US \$	106
Mexico	Mexican Pesos	1 313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	172
Morocco	Dirhams	970
Mozambique	US \$	111
Myanmar (Burma)	US \$	88
Namibia	Rand	835
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	118
New Zealand	New Zealand \$	190
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	157
Niue	New Zealand \$	252
Norway	NOK	1 854
Oman	Rials Omani	69
Pakistan	Pakistani Rupees	6 288
Palau	US \$	252

Palestine	US \$	147
Panama	US \$	105
Papua New Guinea	Kina	285
Paraguay	US \$	63
Peru	US \$	133
Philippines	US \$	133
Poland	Euro	97
Portugal	Euro	100
Qatar	Qatar Riyals	651
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	80
Russia	Euro	171
Rwanda	US \$	106
Samoa	Tala	344
Sao Tome	Euro	160
Saudi Arabia	Saudi Riyal	512
Senegal	Euro	94
Serbia	Euro	76
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	230
Slovakia	Euro	96
Slovenia	Euro	96
Solomon Islands	Sol Islands \$	912
Spain	Euro	114
Sri Lanka	US \$	107
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Swaziland	Rand	818
Sweden	Swedish Krona	1 291
Switzerland	S Franc	208
Syria	US \$	112
Taiwan	New Taiwan \$	3 355
Tajikistan	US \$	108
Tanzania	US \$	123

Thailand	Thai Baht	4 675
Togo	Euro	78
Tonga	Pa'anga	231
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	163
Turkey	Euro	105
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	87
Ukraine	Euro	125
United Arab Emirates	Dirhams	657
United Kingdom	B Pounds	124
Uruguay	US \$	135
USA	US \$	154
Uzbekistan	Euro	117
Vanuatu	US \$	173
Venezuela	US \$	233
Vietnam	US \$	88
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	120
Other countries not listed	US\$	215

No. 114

26 Februarie 2014

**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, Visvanathan Pillay, Waarnemende 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 2014 begin.



V PILLAY

WAARNEMENDE 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 R103-00 per dag; of
- (ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R335-00 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	112
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	Bam	153
Botswana	Pula	518
Brazil	Reals	317
Brunei Darussalam	US \$	88
Bulgaria	Euro	90
Burkina Faso	FCFA	58 313
Burundi	Burundian Francy	305 305
Cambodia	US \$	97
Cameroon	Euro	206
Canada	Canadian \$	167
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	118
Czech Republic	Euro	91
Democratic Republic of Congo	US \$	156
Denmark	Danish Kroner	1 301
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	121
Egypt	US \$	130
El Salvador	US \$	72
Equatorial Guinea	Euro	130

Eritrea	US \$	129
Estonia	Euro	91
Ethiopia	US \$	64
Fiji	US \$	110
Finland	Euro	174
France	Euro	156
Gabon	Euro	165
Gambia	Euro	105
Georgia	US \$	95
Germany	Euro	120
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	5 896
Indonesia	US \$	86
Iran	US \$	105
Iraq	US \$	125
Ireland	Euro	124
Israel	US \$	177
Italy	Euro	124
Jamaica	US \$	151
Japan	Yen	17 678
Jordan	US \$	196
Kazakhstan	US \$	134
Kenya	US \$	113
Kiribati	Australian \$	233
Korea	US \$	182
Kuwait (State of)	US \$	180
Kyrgyzstan	US \$	172
Laos	US \$	95

Latvia	US \$	151
Lebanon	US \$	141
Lesotho	Rand	750
Liberia	US \$	142
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	366
Maldives	US \$	202
Mali	Euro	182
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	97
Mauritius	US \$	106
Mexico	Mexican Pesos	1 313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	172
Morocco	Dirhams	970
Mozambique	US \$	111
Myanmar (Burma)	US \$	88
Namibia	Rand	835
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	118
New Zealand	New Zealand \$	190
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	157
Niue	New Zealand \$	252
Norway	NOK	1 854
Oman	Rials Omani	69
Pakistan	Pakistani Rupees	6 288
Palau	US \$	252
Palestine	US \$	147

Panama	US \$	105
Papua New Guinea	Kina	285
Paraguay	US \$	63
Peru	US \$	133
Philippines	US \$	133
Poland	Euro	97
Portugal	Euro	100
Qatar	Qatar Riyals	651
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	80
Russia	Euro	171
Rwanda	US \$	106
Samoa	Tala	344
Sao Tome	Euro	160
Saudi Arabia	Saudi Riyal	512
Senegal	Euro	94
Serbia	Euro	76
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	230
Slovakia	Euro	96
Slovenia	Euro	96
Solomon Islands	Sol Islands \$	912
Spain	Euro	114
Sri Lanka	US \$	107
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Swaziland	Rand	818
Sweden	Swedish Krona	1 291
Switzerland	S Franc	208
Syria	US \$	112
Taiwan	New Taiwan \$	3 355
Tajikistan	US \$	108
Tanzania	US \$	123
Thailand	Thai Baht	4 675

Togo	Euro	78
Tonga	Pa'anga	231
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	163
Turkey	Euro	105
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	87
Ukraine	Euro	125
United Arab Emirates	Dirhams	657
United Kingdom	B Pounds	124
Uruguay	US \$	135
USA	US \$	154
Uzbekistan	Euro	117
Vanuatu	US \$	173
Venezuela	US \$	233
Vietnam	US \$	88
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	120
Other countries not listed	US\$	215

Nomb. 114

26 Masingane 2014

UPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA

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, Visvanathan Pillay, Ibamba Likakhomishana 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 2014.

**V PILLAY**

IBAMBA LIKAKHOMISHANA 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-R103-00 ngosuku; noma
 - (ii) izindleko zokudla nezindleko zokungalindelekile, inani elilingana no-R335-00 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	112
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	Bam	153
Botswana	Pula	518
Brazil	Reals	317
Brunei Darussalam	US \$	88
Bulgaria	Euro	90
Burkina Faso	FCFA	58 313
Burundi	Burundian Francy	305 305
Cambodia	US \$	97
Cameroon	Euro	206
Canada	Canadian \$	167
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	118
Czech Republic	Euro	91
Democratic Republic of Congo	US \$	156
Denmark	Danish Kroner	1 301
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	121
Egypt	US \$	130
El Salvador	US \$	72

Equatorial Guinea	Euro	130
Eritrea	US \$	129
Estonia	Euro	91
Ethiopia	US \$	64
Fiji	US \$	110
Finland	Euro	174
France	Euro	156
Gabon	Euro	165
Gambia	Euro	105
Georgia	US \$	95
Germany	Euro	120
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	5 896
Indonesia	US \$	86
Iran	US \$	105
Iraq	US \$	125
Ireland	Euro	124
Israel	US \$	177
Italy	Euro	124
Jamaica	US \$	151
Japan	Yen	17 678
Jordan	US \$	196
Kazakhstan	US \$	134
Kenya	US \$	113
Kiribati	Australian \$	233
Korea	US \$	182
Kuwait (State of)	US \$	180
Kyrgyzstan	US \$	172

Laos	US \$	95
Latvia	US \$	151
Lebanon	US \$	141
Lesotho	Rand	750
Liberia	US \$	142
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	366
Maldives	US \$	202
Mali	Euro	182
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	97
Mauritius	US \$	106
Mexico	Mexican Pesos	1 313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	172
Morocco	Dirhams	970
Mozambique	US \$	111
Myanmar (Burma)	US \$	88
Namibia	Rand	835
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	118
New Zealand	New Zealand \$	190
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	157
Niue	New Zealand \$	252
Norway	NOK	1 854
Oman	Rials Omani	69
Pakistan	Pakistani Rupees	6 288
Palau	US \$	252

Palestine	US \$	147
Panama	US \$	105
Papua New Guinea	Kina	285
Paraguay	US \$	63
Peru	US \$	133
Philippines	US \$	133
Poland	Euro	97
Portugal	Euro	100
Qatar	Qatar Riyals	651
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	80
Russia	Euro	171
Rwanda	US \$	106
Samoa	Tala	344
Sao Tome	Euro	160
Saudi Arabia	Saudi Riyal	512
Senegal	Euro	94
Serbia	Euro	76
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	230
Slovakia	Euro	96
Slovenia	Euro	96
Solomon Islands	Sol Islands \$	912
Spain	Euro	114
Sri Lanka	US \$	107
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Swaziland	Rand	818
Sweden	Swedish Krona	1 291
Switzerland	S Franc	208
Syria	US \$	112
Taiwan	New Taiwan \$	3 355
Tajikistan	US \$	108
Tanzania	US \$	123

Thailand	Thai Baht	4 675
Togo	Euro	78
Tonga	Pa'anga	231
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	163
Turkey	Euro	105
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	87
Ukraine	Euro	125
United Arab Emirates	Dirhams	657
United Kingdom	B Pounds	124
Uruguay	US \$	135
USA	US \$	154
Uzbekistan	Euro	117
Vanuatu	US \$	173
Venezuela	US \$	233
Vietnam	US \$	88
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	120
Other countries not listed	US\$	215

Nomboro 114

26 Luhuhi 2014

TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE

**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 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, Visvanathan Pillay, Mukhomishinari Mufareli wa Mbuelo ya Afrika Tshipembe, ndi fhano u ta kha Shedu lu ya heli linwalo 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 2014.



V PILLAY

MUKHOMISHINARI MUFARELI WA MBUELO YA AFRIKA TSHIPEMBE
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 R103-00 nga duvha; kana
 - (ii) mutengo wa zwiliwa na mitengo ya ndeme, mutengo une wa lingana R335-00 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—

Thebuju: Mutengo wa dūvha nga dūvha wa uya nnda ha Riphabuiki

Shango	Tshelede	Gemo
Albania	Euro	97
Algeria	Euro	112
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	Bam	153
Botswana	Pula	518
Brazil	Reals	317
Brunei Darussalam	US \$	88
Bulgaria	Euro	90
Burkina Faso	FCFA	58 313
Burundi	Burundian Francy	305 305
Cambodia	US \$	97
Cameroon	Euro	206
Canada	Canadian \$	167
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	118
Czech Republic	Euro	91
Democratic Republic of Congo	US \$	156
Denmark	Danish Kroner	1 301
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	121
Egypt	US \$	130
El Salvador	US \$	72
Equatorial Guinea	Euro	130
Eritrea	US \$	129
Estonia	Euro	91
Ethiopia	US \$	64
Fiji	US \$	110
Finland	Euro	174
France	Euro	156
Gabon	Euro	165
Gambia	Euro	105
Georgia	US \$	95
Germany	Euro	120
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	5 896

Indonesia	US \$	86
Iran	US \$	105
Iraq	US \$	125
Ireland	Euro	124
Israel	US \$	177
Italy	Euro	124
Jamaica	US \$	151
Japan	Yen	17 678
Jordan	US \$	196
Kazakhstan	US \$	134
Kenya	US \$	113
Kiribati	Australian \$	233
Korea	US \$	182
Kuwait (State of)	US \$	180
Kyrgyzstan	US \$	172
Laos	US \$	95
Latvia	US \$	151
Lebanon	US \$	141
Lesotho	Rand	750
Liberia	US \$	142
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	366
Maldives	US \$	202
Mali	Euro	182
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	97
Mauritius	US \$	106
Mexico	Mexican Pesos	1 313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	172
Morocco	Dirhams	970

Mozambique	US \$	111
Myanmar (Burma)	US \$	88
Namibia	Rand	835
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	118
New Zealand	New Zealand \$	190
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	157
Niue	New Zealand \$	252
Norway	NOK	1 854
Oman	Rials Omani	69
Pakistan	Pakistani Rupees	6 288
Palau	US \$	252
Palestine	US \$	147
Panama	US \$	105
Papua New Guinea	Kina	285
Paraguay	US \$	63
Peru	US \$	133
Philippines	US \$	133
Poland	Euro	97
Portugal	Euro	100
Qatar	Qatar Riyals	651
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	80
Russia	Euro	171
Rwanda	US \$	106
Samoa	Tala	344
Sao Tome	Euro	160
Saudi Arabia	Saudi Riyal	512
Senegal	Euro	94
Serbia	Euro	76
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	230
Slovakia	Euro	96
Slovenia	Euro	96

Solomon Islands	Sol Islands \$	912
Spain	Euro	114
Sri Lanka	US \$	107
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Swaziland	Rand	818
Sweden	Swedish Krona	1 291
Switzerland	S Franc	208
Syria	US \$	112
Taiwan	New Taiwan \$	3 355
Tajikistan	US \$	108
Tanzania	US \$	123
Thailand	Thai Baht	4 675
Togo	Euro	78
Tonga	Pa'anga	231
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	163
Turkey	Euro	105
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	87
Ukraine	Euro	125
United Arab Emirates	Dirhams	657
United Kingdom	B Pounds	124
Uruguay	US \$	135
USA	US \$	154
Uzbekistan	Euro	117
Vanuatu	US \$	173
Venezuela	US \$	233
Vietnam	US \$	88
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	120
Other countries not listed	US\$	215

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Publications: Tel: (012) 334-4508, 334-4509, 334-4510
Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504
Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737
Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001
Publikasies: Tel: (012) 334-4508, 334-4509, 334-4510
Advertensies: Tel: (012) 334-4673, 334-4674, 334-4504
Subskripsies: Tel: (012) 334-4735, 334-4736, 334-4737
Kaapstad-tak: Tel: (021) 465-7531