

## **IMPENDING CHANGES**

### **Subsistence Allowances**

This document serves to keep stakeholders informed of impending changes regarding the amount of a subsistence allowance deemed to have been expended in terms of section 8(1)(c)(ii) of the Income Tax Act, 1962 (Act No. 58 of 1962).

The changes are set out in the Annexure to this document and are to come into effect from **1 March 2010**. The Commissioner's determination in this regard will be published by way of a notice in the *Government Gazette* by the end of February 2010.

**Issued by: Legal and Policy**

**Date: 17 February 2010**

**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)**

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 R85,00 per day; or
    - (ii) the cost of meals and incidental costs, an amount equal to R276,00 per day; or
  - (b) where the accommodation, to which that allowance or advance relates, is outside the Republic, an amount per day determined in accordance with the table for the country in which that accommodation is located.

The table for the daily amount for travel outside the Republic follows on the next pages.

### Daily amount for travel outside the Republic

<b>Country</b>	<b>Currency</b>	<b>Amount</b>
Albania	Euro	97
Algeria	Euro	161
Angola	US \$	312
Antigua and Barbuda	US \$	220
Argentina	US \$	98
Armenia	US \$	279
Austria	Euro	108
Australia	Australian \$	175
Azerbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	124
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	61
Bosnia-Herzegovina	Euro	112
Botswana	Pula	799
Brazil	US \$	133
Brunei Darussalam	US \$	88
Bulgaria	Euro	89
Burkina Faso	Euro	100
Burundi	US \$	138
Cambodia	US \$	90
Cameroon	Euro	100
Canada	Canadian \$	156
Cape Verde Islands	Euro	100
Central African Republic	Euro	96
Chad	Euro	121
Chile	US \$	105

China (PR of)	US \$	157
Colombia	US \$	94
Comoro Island	Euro	85
Cook Islands	New Zealand \$	391
Cote D'Ivoire	Euro	124
Costa Rica	US \$	62
Croatia	Euro	111
Cuba	US \$	123
Cyprus	Euro	116
Czech Republic	Euro	95
Democratic Republic of Congo	US \$	221
Denmark	Euro	185
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	100
Egypt	US \$	90
El Salvador	US \$	80
Equatorial Guinea	Euro	130
Eritrea	US \$	106
Estonia	Euro	96
Ethiopia	US \$	65
Fiji	US \$	100
Finland	Euro	145
France	Euro	217
Gabon	Euro	228
Gambia	Euro	105
Georgia	US \$	261
Germany	Euro	107
Ghana	Euro	110
Greece	Euro	114
Grenada	US \$	151
Guatemala	US \$	85
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118

Haiti	US \$	109
Honduras	US \$	67
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	94
Iceland	ISK	42 428
India	US \$	133
Indonesia	US \$	86
Iran	US \$	67
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	122
Italy	Euro	120
Jamaica	US \$	151
Japan	Yen	18 363
Jordan	US \$	128
Kazakhstan	US \$	103
Kenya	US \$	102
Kiribati	Australian \$	233
Korea	US \$	144
Kuwait (State of)	US \$	152
Kyrgyzstan	US \$	172
Laos	US \$	100
Latvia	US \$	140
Lebanon	US \$	120
Lesotho	Rand	750
Liberia	US \$	97
Libya	US \$	111
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	107
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
Malaysia	Ringgit	308
Maldives	US \$	202
Mali	Euro	180
Malta	Euro	132

Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	187
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	109
Morocco	US \$	106
Mozambique	US \$	109
Myanmar (Burma)	US \$	74
Namibia	Rand	660
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	127
New Zealand	New Zealand \$	160
Nicaragua	US \$	65
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 700
Oman	Rials Omani	59
Pakistan	US \$	53
Palau	US \$	252
Panama	US \$	108
Papua New Guinea	Kina	285
Paraguay	US \$	70
Peru	US \$	111
Philippines	US \$	105
Poland	Euro	97
Portugal	Euro	113
Qatar	Qatar Riyals	569
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	89
Russia	Euro	166
Rwanda	US \$	119
Samoa	Tala	243

Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	431
Senegal	Euro	219
Serbia	Euro	95
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	195
Slovakia	Euro	81
Slovenia	Euro	80
Solomon Islands	Sol Islands \$	811
Spain	Euro	114
Sri Lanka	US \$	74
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	121
Suriname	US \$	107
Swaziland	Rand	411
Sweden	Swedish Krona	1 255
Switzerland	S Franc	191
Syria	US \$	83
Taiwan	New Taiwan \$	3 769
Tajikistan	US \$	97
Tanzania	US \$	85
Thailand	Thai Baht	3 485
Togo	Euro	78
Tonga	Pa'anga	174
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	118
Turkey	US \$	121
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	96
Ukraine	Euro	131
United Arab Emirates	Dirhams	410
United Kingdom	B Pounds	120
Uruguay	US \$	121

USA	US \$	157
Uzbekistan	Euro	117
Vanuatu	US \$	131
Venezuela	US \$	117
Vietnam	US \$	92
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	110
Other countries not listed	US\$	215