



## **IMPENDING CHANGES**

### **RATES PER KILOMETRE FOR BUSINESS TRAVEL CLAIMS AGAINST MOTOR VEHICLE ALLOWANCES**

This document serves to keep stakeholders informed of impending changes regarding the 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 (Act No. 58 of 1962).

The amounts announced during the 2015 Budget are in respect of the year of assessment commencing **1 March 2015**.

The Notices attached have been approved by the Minister for publication in the *Government Gazette* before the end of February 2015.

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**Date: 25 February 2015**

**SOUTH AFRICAN REVENUE SERVICE**

No.

February 2015

**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, Nhlanhla Musa Nene, 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.



**NM NENE**  
**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	26 105	78.7	29.3
exceeds R80 000 but does not exceed R160 000	46 505	87.9	36.7
exceeds R160 000 but does not exceed R240 000	66 976	95.5	40.4
exceeds R240 000 but does not exceed R320 000	84 945	102.7	44.1
exceeds R320 000 but does not exceed R400 000	102 974	109.9	51.8
exceeds R400 000 but does not exceed R480 000	121 886	126.1	60.8
exceeds R480 000 but does not exceed R560 000	140 797	130.4	75.6
exceeds R560 000	140 797	130.4	75.6

### 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 318 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 2015.

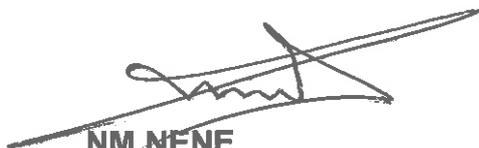
**SUID-AFRIKAANSE INKOMSTEDIENS**

**No.**

**Februarie 2015**

**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, Nhlanhla Musa Nene, Minister van Finansies, hierby dat die skaal per kilometer in daardie artikel bedoel 'n bedrag is wat ooreenkomstig die Bylae hierby vasgestel word.



**NM NENE**  
**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 ruilooorenkoms 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 verhuringsoorenkoms soos beoog in paragraaf (b) van die omskrywing van “paaient-kredietooorenkoms” in artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991, deur daardie ontvanger gehou is; of
  - (ii) ingevolge so ’n verhuringsoorenkoms deur hom/haar gehou was en eiendomsreg daarvan na afloop van die verhuringsoorenkoms 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. *Kosteskaal*

Waar die waarde van die voertuig—	Vaste koste R	Brandstof koste c/km	Instandhoudingskoste c/km
R80 000 nie te bowe gaan nie	26 105	78.7	29.3
R80 000 te bowe gaan, maar nie R160 000 nie	46 505	87.9	36.7
R160 000 te bowe gaan, maar nie R240 000 nie	66 976	95.5	40.4
R240 000 te bowe gaan, maar nie R320 000 nie	84 945	102.7	44.1
R320 000 te bowe gaan, maar nie R400 000 nie	102 974	109.9	51.8
R400 000 te bowe gaan, maar nie R480 000 nie	121 886	126.1	60.8
R480 000 te bowe gaan, maar nie R560 000 nie	140 797	130.4	75.6
R560 000 te bowe gaan	140 797	130.4	75.6

### 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 318 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 2015 begin.

**INKONZO YENGENISO YOMZANTSI AFRIKA**

**Inombolo**

**Febhuwari 2015**

**UKUMISA UMLINGANISELO NGEKHILOMITHA MALUNGA NESITHUTHI  
NGEENJONGO ZECANDELO 8(1)(b)(ii) NELESI-(iii) LOMTHETHO  
WERHAFU YENGENISO KA-1962**

Phantsi kwecandelo 8(1)(b)(ii) nelesi-(iii) loMthetho weRhafu yeNgeniso ka-1962 (uMthetho 58 ka-1962), Mna, Nhlanhla Musa Nene, uMphathiswa wezeZimali, ndimisela ukuba umlinganiselo ngekhilomitha ekubhekiswa kuwo kwela candelo kufuneka ube sisixa esimiselwe ngokwemiqathango yale Shedyuli ilapha ngezantsi.



**NM NENE**

**UMphathiswa wezeZimali**

## ISHEDYULI

### 1. Inkcazo-gama

Kule Shedyuli, “ixabiso” ngokumalunga nesithuthi esisetyenziswe ngumamkeli wesibonelelo njengokuba kucamngcwe kwicandelo 8(1)(b)(ii) nelesi-(iii) loMthetho weRhafu yeNgeniso ka-1962, lithetha—

- (a) apho eso sithuthi (singesosithuthi obhekisa kuso umhlathi (b)(ii) wale nkcazo-gama) safunyanwa ngumamkeli phantsi kwesivumelwano esisemthethweni sentengiso okanye sotshintshiso okwafikelelwa kuso ngamaqela asebenza ngokukhululekileyo, ixabiso lentsusa alinikwayo, kuquka nayiphi irhafu-ntengo kodwa kungaquki naziphi iintlawulo zemali okanye zenzala ayihlawuleyo ngokwesicelo eso;
- (b) apho eso sithuthi—
  - (i) sigcinwa ngumamkeli phantsi kokuqeshiselwa okucamngcwe kumhlathi (b) wenkcazo-gama elithi “imvumelwano yesavenge setyala” kwicandelo 1 loMthetho weRhafu-ntengo ka-1991;
  - (ii) sasigcinwe nguye phantsi kokuqeshiselwa kunye nobunini obafunyanwa nguye ekupheleni kwexesha lokuqeshiselwa, ixabiso lemali ke ngoko njengoko kucamngcwe kwinkcazo-gama elithi “ixabiso-mali” kwicandelo 1 loMthetho weRhafu-ntengo; okanye
- (c) nakweyiphi imeko, ixabiso lemakethi leso sithuthi ngela xesha umamkeli wayefumana eso sithuthi okokuqala okanye ilungele lokusisebenzisa, kunye nexabiso elilingana nerhafu-ntengo ekwakufuneka ihlawulwe xa kuthengiswa isithuthi ukuba sasithengwe ngumamkeli ngela xesha ngexabiso elilinganayo nelemakethi.

### 2. Ukumisela umlinganiselo ngekhilomitha

Umlinganiselo ngekhilomitha ekubhekiswa kuwo kwicandelo 8(1)(b)(ii) nakwelesi-(iii) kufuneka, ngokuxhomekeka kumagatya akumhlathi wesi-4, limiswe ngokwemiqathango yesikali sexabiso esandlalwe kumhlathi wesi-3, yaye kufuneka ibe sisixa—

- (a) sexabiso elimisiweyo lisahlulwahlulwa ngomgama uwonke weekhilomitha (kudityaniswa ezeenjongo zabucala nezomsebenzi) eziboniswe njengezihanjiweyo kwisithuthi kuloo nyaka-vavanyo: Oku kuxhomekeka kwixesha apho eso sithuthi sisetyenziswe ngeenjongo zomsebenzi kuloo nyaka nesingaphantsi kwalo lilonke ixesha esisebenze lona kuloo nyaka, ixabiso elimisiweyo kufuneka libe sisixa esimele kwixabiso elimisiweyo, inxalenye elinganayo nexesha esisetyenziswe ngeenjongo zomsebenzi ngalo kwiintsuku ezingama-365;
- (b) apho umamkeli wesibonelelo ehlawule zonke iindleko zamafutha asetyenziswe kweso sithuthi, iindleko zamafutha; kwaye
- (c) nalapho umamkeli ehlawule zonke iindleko zokugcina isithuthi sisebenza (kuquka iindleko zokusilungisa, ukusisevisa, ukusifaka i-oyile namavili), iindleko zokusigcina sisebenza.

### 3. Isikali seendleko

Apho ixabiso lesithuthi sili—	Ixabiso elimisiweyo R	Lindleko zamafutha ngekhilomitha c/km	Lindleko zokusigcina isebenza ngekhilomitha c/km
azidluli kwi R80 000	26 105	78.7	29.3
zingaphezulu kwe R80 000, kodwa azidluli kwi R160 000	46 505	87.9	36.7
zingaphezulu kwe R160 000, kodwa azidluli kwi R240 000	66 976	95.5	40.4
zingaphezulu kwe R240 000, kodwa azidluli kwi R320 000	84 945	102.7	44.1
zingaphezulu kwe R320 000, kodwa azidluli kwi R400 000	102 974	109.9	51.8
zingaphezulu kwe R400 000, kodwa azidluli kwi R480 000	121 886	126.1	60.8
zingaphezulu kwe R480 000, kodwa azidluli kwi R560 000	140 797	130.4	75.6
zingaphezulu kwe R560 000	140 797	130.4	75.6

### 4. Iindlela ezilula ngemigama engaphantsi kweekhilomitha ezingama-8 000

Apho—

- (a) amagatya ecandelo 8(1)(b)(iii) asebenzayo ngokumalunga nomamkeli wesibonelelo okanye wemali enikwa kwangaphambili;
- (b) umgama ohanjiweyo sisithuthi ngeenjongo zomsebenzi kuloo nyakavavanyo awudluli kwiikhilomitha ezingama-8 000, okanye apho kusetyenziswe ngaphezulu kwesithuthi esinye ngexesha lonyakavavanyo ube umgama uwonke ohanjwe ngezo zithuthi ngeenjongo zomsebenzi awudluli kwiikhilomitha ezingama-8 000; kwaye
- (c) akusayi kubakho mbuyekezo iyenye ngohlobo lwesibonelelo okanye lwembuyekezo (ngaphandle kwentlawulo yokupaka okanye yezendlela) eya kuhlululwa ngumqeshi kumamkeli, loo mlinganiselo ngekhilomitha, ngokokukhetha komamkeli, ulingana ne-318 leesenti ngekhilomitha.

### 5. Umhla oqalisa ngawo

Lo mlinganiselo ngekhilomitha omiselwe ngokwemigqaliselo yale Shedyuli usebenza kwiminyaka yovavanyo eqalisa ngomhla okanye emva komhla woku-1 Matshi 2015.

**TSHEBELETSO YA LEKENO YA AFRIKA BORWA**

**Palo**

**Hlakola 2015**

**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, Nhlanhla Musa Nene, Letona la Ditjhelete, ke hlwaya hore tjehe ya kilomitara ka nngwe e hlositsweng karolong eo e tshwanetse e be palo e hlwauweng ho latela Shejule se mona.



**NM NENE**  
**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 phetetswang ke mekga e mmedi e ikemetseng, tjehe ya mantlha ya sona ho yena, ho kenyeletsa lekgetho le leng le le leng la keketseho ya boleng empa ho sa kenyeletsa tjehe e nngwe le e nngwe kapa tswala e lefellwang ke yena mabapi le phumaneho ya sona;
- (b) moo sepalangwang seo—
  - (i) se nkuwe ke moamohedi ka tlasa tumellano e hlalositsewang serapeng (b) ka tlhaloso ya “tumellano ya tefello ya mokitlane” e karolong 1 ya *Value-Added Tax Act, 1991*; kapa
  - (iii) 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 tjehelele ba teng jwalo ka ha ho totobaditswe tlhalosong ya “boleng ba tjehelele” karolong 1 ya Molao wa Lekgetho la Keketseho ya Boleng; kapa
- (c) ntlheng e nngwe, boleng ba mmara ka 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 lefella ho latela theko ya sepalangwang ha e ne e ba se rekuwe ke moamohedi ka nako eo ka theko e lekanang le boleng ba mmara.

**2. Ho hlwaya tjehe ya kilomita ka nngwe**

Ho ipapisitse le nehelano ya serapa 4, tjehe ya kilomita ka nngwe e hlalositsewang karolong 8(1)(b)(ii) le (iii) e tshwanetse ho hlwaya ho latela sekala sa tjehe se hlalositsewang serapeng 3, mme e tshwanetse e be palong ya—

- (a) tjehe e sa fetoheng e arotsweng ka bohole ba dikilomita tse bontshitswang di tsamauwe ke sepalangwang (bakeng la poraevete le mabaka a kgwebo) selemong sa hlahlobo: Ntle le moo sepalangwang se sebedisitse mabakeng a kgwebo nakong ya selemo seo e le ka tiase ho nako e felletseng ya selemo seo, tjehe e sa fetoheng e tshwanetse e be palo e tsamaisanang le tjehe 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 tjehe yohle ya dibeso tse sebedisitsewang sepalangwang, tjeheho ya dibeso; le
- (c) moo moamohedi eo a nkileng tjehe yohle ya ho hlokomela sepalangwang (ho kenyeletsa tjehe ya tokiso, tsamaiso ya tlhokomelo, tlotso le mataere), tjehe ya tlhokomelo.

### 3. Sekala sa tjehe

Moo boleng ba sepalangwang-	Tjehe e sa fetoheng R	Tjehe ya Dibeso c/km	Tjehe ya Tihoko melo c/km
bo sa fete R80 000	26 105	78.7	29.3
bo feta R80 000 empa bo sa fete R160 000	46 505	87.9	36.7
bo feta R160 000 empa bo sa fete R240 000	66 976	95.5	40.4
bo feta R240 000 empa bo sa fete R320 000	84 945	102.7	44.1
bo feta R320 000 empa bo sa fete R400 000	102 974	109.9	51.8
bo feta R400 000 empa bo sa fete R480 000	121 886	126.1	60.8
bo feta R480 000 empa bo sa fete R560 000	140 797	130.4	75.6
bo feta R560 000	140 797	130.4	75.6

### 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 tjehelete e nehelwang pele ho tshebetso;
- (b) bohole bo tsamauwang 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 318 sente kilomita ka nngwe, ka kgetho ya moamohedi.

### 5. Letsatsi la qaleho

Tjheho ya kilomita ka nngwe e hlauwang ho latela Shejule sena e sebetsa ho latela hlahlobo ya dilemo e qalang ka la kapa ka mora 1 Hlakubele 2015.