

**SOUTH AFRICAN REVENUE SERVICE**

**No.**

**March 2023**

**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, Enoch Godongwana, 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.

**E GODONGWANA**  
**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 366 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<br>Cost<br><br>R | Fuel<br>Cost<br><br>c/km | Mainte-<br>nance<br>Cost<br><br>c/km |
|-----------------------------------------------|------------------------|--------------------------|--------------------------------------|
| does not exceed R100 000                      | 33 760                 | 141.5                    | 43.8                                 |
| exceeds R100 000 but does not exceed R200 000 | 60 329                 | 158.0                    | 54.8                                 |
| exceeds R200 000 but does not exceed R300 000 | 86 958                 | 171.7                    | 60.4                                 |
| exceeds R300 000 but does not exceed R400 000 | 110 554                | 184.6                    | 65.9                                 |
| exceeds R400 000 but does not exceed R500 000 | 134 150                | 197.6                    | 77.5                                 |
| exceeds R500 000 but does not exceed R600 000 | 158 856                | 226.6                    | 91.0                                 |
| exceeds R600 000 but does not exceed R700 000 | 183 611                | 230.5                    | 102.1                                |
| exceeds R700 000 but does not exceed R800 000 | 209 685                | 234.3                    | 113.1                                |
| exceeds R800 000                              | 209 685                | 234.3                    | 113.1                                |

### 4. Simplified method

Where—

- (a) the provisions of section 8(1)(b)(iii) are applicable in respect of the recipient of an allowance or advance; and
- (b) 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 464 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 2023.

## **SUID-AFRIKAANSE INKOMSTEDIENS**

**No.**

**Maart 2023**

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

**E GODONGWANA**  
**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 ruilooreenkoms 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 verhuringsooreenkoms soos beoog in paragraaf (b) van die omskrywing van “paaient-kredietooreenkoms” in artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991, deur daardie ontvanger gehou is; of
  - (ii) ingevolge so ’n verhuringsooreenkoms deur hom/haar gehou was en eiendomsreg daarvan na afloop van die verhuringsooreenkoms 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 366 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. Kostaskaal

| Waar die waarde van die voertuig—            | Vaste<br>koste<br><br>R | Brand-<br>stof<br>koste<br>c/km | Instand-<br>houdings-<br>koste<br>c/km |
|----------------------------------------------|-------------------------|---------------------------------|----------------------------------------|
| R100 000 nie te bowe gaan nie                | 33 760                  | 141.5                           | 43.8                                   |
| R100 000 te bowe gaan, maar nie R200 000 nie | 60 329                  | 158.0                           | 54.8                                   |
| R200 000 te bowe gaan, maar nie R300 000 nie | 86 958                  | 171.7                           | 60.4                                   |
| R300 000 te bowe gaan, maar nie R400 000 nie | 110 554                 | 184.6                           | 65.9                                   |
| R400 000 te bowe gaan, maar nie R500 000 nie | 134 150                 | 197.6                           | 77.5                                   |
| R500 000 te bowe gaan, maar nie R600 000 nie | 158 856                 | 226.6                           | 91.0                                   |
| R600 000 te bowe gaan, maar nie R700 000 nie | 183 611                 | 230.5                           | 102.1                                  |
| R700 000 te bowe gaan, maar nie R800 000 nie | 209 685                 | 234.3                           | 113.1                                  |
| R800 000 te bowe gaan                        | 209 685                 | 234.3                           | 113.1                                  |

### 4. Vereenvoudigde metode

Waar—

- (a) die bepalings van artikel 8(1)(b)(iii) ten opsigte van 'n ontvanger van 'n toelae of voorskot van toepassing is; en
- (b) 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 464 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 2023 begin.

## **UPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA**

**No.**

**Mashi 2023**

**UKUNQUNYWA KWENDLELAKUBALA EZOSETSHENZISWA MAQONDANA NEKHILOMITHA NGALINYE NGOKWEZINHLOSO ZESIGABA 8(1)(b)(ii) NO (iii) SOMTHETHO WEZENTELA YENGENISO, KA-1962**

Ngaphansi kwesigaba 8(1)(b)(ii) and (iii) soMthetho Wezentela Yengeniso, ka-1962 (uMthetho No. 58 ka-1962), mina, Enoch Godongwana, uNgqongqoshe Wezezimali, ngalokhu nginquma ukuthi indlelakubala ezosetshenziswa maqondana nekhilomitha ngalinye okukhulunywa ngalo kulesi sigaba kumele ibe yisibalo esinqunywe ngokuhambisana nale Sheduli elandelayo.

**E GODONGWANA**  
**UNgqongqoshe Wezezimali**

## ISHEDULI

### **1. Izincazelo zamagama asetshenzisiwe**

Kule Sheduli, “**inani**” uma kukhulunywa ngemoto esetshenziswa umuntu othola isibonelelo njengoba kuhlinzekelwe esigabeni 8(1)(b)(ii) kanye no-(iii) soMthetho Wentela Yengeniso ka-1962, kushiwo—

- (a) uma leyo moto (okungeyona imoto okukhulunywe ngayo endimeni (b)(ii) yalezi zincazelo) itholwe yilowo muntu ngaphansi kwesivumelwano esisemthethweni sokudayiselana noma sokunikana esisayinwe yizinhlangothi zombili ngokunikana inani layo, kubandakanya yonke intela eyengeziwe yentengo kodwa kungabandakanyi izindleko ze-akhawunti noma inzalo okufanele ikhokhwe uyena mayelana nokuthengwa kwaleyo moto;
- (b) lapho leyo moto—
  - (i) isetshenziswa yilowo muntu ngaphansi kwesivumelwano sokuqashiselana okukhulunywe ngaso endimeni (b) yencazelo ye“sivumelwano sesikweletu esikhokhwa ngamancozuncozu” esigabeni 1 soMthetho Wentela Yentengo Eyengeziwe, ka-1991; noma
  - (ii) yayigcinwe uyena ngaphansi kwesivumelwano sokuqashiselana futhi ethole ubunikazi bayo uma sekuphele isivumelwano sokuqashiselana, inani layo lemali njengoba kuhlinzekelwe encazelweni ye“inani lemali” esigabeni 1 soMthetho Wentela Yentengo Eyengeziwe; noma
- (c) kunoma isiphi esinye isimo, inani lasemakethe laleyo moto ngesikhathi itholwa yilowo muntu okokuqala noma ethola ilungelo lokuyisebenzisa, nemali elingana nentela eyengeziwe yentengo ebizokhokhwa ngesikhathi kuthengwa leyo moto ukube leyo moto ithengwe yilowo muntu ngesikhathi nangemali elingana nentengo ebingathengwa ngayo endaweni okudayiswa kuyna izimoto.

### **2. Ukunqunywa kwendlelakubala ngekhilomitha ngalinye**

Indlelakubala ezosetshenziswa maqondana nekhilomitha ngalinye okukhulunywe ngayo esigabeni 8(1)(b)(ii) no (iii), kuncike kokuhlinzekelwe endimeni 4, kufanele inqunywe ngokwezibalo ezinikezwe endimeni 3, futhi kumele ibe—

- (a) imali yezindleko ezimile ehlukaniwa ngokwebanga elihanjiwe libalwa ngamakhilomitha (ngezinhloso zomsebenzi noma zangasese) okuvela ukuthi ahanjiwe ngemoto ngalowo nyaka wentela: Kuncike ekutheni uma imoto ibisetshenziselwa izinhloso zebhizinisi ngesikhathi esithile ngalowo nyaka kodwa kungewona wonke unyaka, izindleko ezimile kumele kube yisamba esiveza ezindlekweni ezimile izilinganiso ezifanayo nezangesikhathi imoto ebisetshenziselwa ngaso ibhizinisi esikhathini esiyizinsuku ezingu-366;
- (b) lapho othola isibonelelo ethwale zonke izindleko zikaphethiloli/udizili osetshenziswe emotweni, izindleko zalowo phethiloli/udizili;
- (c) uma lowo muntu ethwale zonke izindleko zokunakekela imoto (kubandakanya izindleko zokuyikhanda, ukuyisevisa, ukuyifaka uwoyela namathayi), izindleko zokuyinakekela.



### 3. Izilinganiso zezindleko

| Uma inani lemoto —                            | Izindleko<br>ezimile<br><br>R | Izindleko<br>o<br>zikaphe-<br>thiloli /<br>zikadizili<br>c/km | Izindleko<br>zokuyi-<br>nakekela<br>c/km |
|-----------------------------------------------|-------------------------------|---------------------------------------------------------------|------------------------------------------|
| linge qile ku R100 000                        | 33 760                        | 141.5                                                         | 43.8                                     |
| leqe ku R100 000 kodwa linge qile ku R200 000 | 60 329                        | 158.0                                                         | 54.8                                     |
| leqe ku R200 000 kodwa linge qile ku R300 000 | 86 958                        | 171.7                                                         | 60.4                                     |
| leqe ku R300 000 kodwa linge qile ku R400 000 | 110 554                       | 184.6                                                         | 65.9                                     |
| leqe ku R400 000 kodwa linge qile ku R500 000 | 134 150                       | 197.6                                                         | 77.5                                     |
| leqe ku R500 000 kodwa linge qile ku R600 000 | 158 856                       | 226.6                                                         | 91.0                                     |
| leqe ku R600 000 kodwa linge qile ku R700 000 | 183 611                       | 230.5                                                         | 102.1                                    |
| leqe ku R700 000 kodwa linge qile ku R800 000 | 209 685                       | 234.3                                                         | 113.1                                    |
| leqe ku R800 000                              | 209 685                       | 234.3                                                         | 113.1                                    |

### 4. Indlela elula

Lapho —

- (a) okuhlinzekelwe esigabeni 8(1)(b)(iii) kusebenza mayelana nomuntu othola isibonelelo noma ukukhokhelwa okuthile; futhi
- (b) singekho esinye isinxephezelo esiyisibonelelo noma ukubuyiselwa imali ethile (ngaphandle kwezimali zokupaka nezikhokhelwa imigwaqo engothelawayeka) okukhokhwa umqashi ekhokhela lowo muntu,

Isibalo ngekhilomitha ngalinye, ngokukhetha kwalowo muntu, singamasenti angu-464 ngekhilomitha.

### 5. Ukuqala ukusebenza kwalezi zibalo

Indlelakubala esetshenziswa maqondana nekhilomitha ngalinye enqunywe ngolwale Sheduli isebenza mayelana neminyaka ebalelwa intela kusukela noma ngemuva komhla ka 1 Mashi 2023.

## **TSHEBELETSO YA LEKENO YA AFRIKA BORWA**

**Palo**

**Hlakubele 2023**

**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, Enoch Godongwana, Letona la Ditjhelete, ke hlwaya hore tjeho ya kilomita ka nngwe e hlalositsweng karolong eo e tshwanetse e be palo e hlwauweng ho latela Shejule se mona.

**E GODONGWANA  
Letona la Ditjhelete**

## SHEJULE

### 1. Tlhaloso

Sejuleng sena, “**boleng**” mabapi le sepalangwang se sebediswang ke moamohedi wa kuno e hlalotswang 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, tjeho ya mantlha ya sona ho yena, ho kenyeletsa lekgetho le leng le le leng la keketseho ya boleng empa ho sa kenyeletsa tjeho e nngwe le e nngwe kapa tswala e lefellowang ke yena mabapi le phumanaho ya sona;
- (b) moo sepalangwang seo—
  - (i) se nkuwe ke moamohedi ka tlasa tumellano e hlalositsweng serapeng (b) ka tlhaloso ya “tumellano ya tefello ya mokitlane” e karolong 1 ya *Value-Added Tax Act, 1991*; kapa
  - (ii) 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 tjhelete ba teng jwalo ka ha ho totobaditswe tlhalosong ya “boleng ba tjhelete” 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 lefellowa 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 ka.

### 2. Ho hlwaya tjeho ya kilomita ka nngwe

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

- (a) tjeho e sa fetoheng e arotsweng ka bohale ba dikilomita tse bontshitsweng di tsamauwe ke sepalangwang (bakeng la poraeve le mabaka a kgwebo) selemong sa hlahlobo: Ntle le moo sepalangwang se sebedisitswe mabakeng a kgwebo nakong ya selemo seo e le ka tlase ho nako e felletseng ya selemo seo, tjeho e sa fetoheng e tshwanetse e be palo e tsamaisanang le tjeho e sa fetoheng le palo e tshwanang le ya nako ya tshebediso ya mabaka a kgwebo a tsamaisanang le matsatsi a 366;
- (b) moo moamohedi wa kuno a nkile tjeho yohle ya dibeso tse sebedisitsweng sepalangwang, tjeho ya dibeso; le
- (c) moo moamohedi eo a nkile tjeho yohle ya ho hlokomela sepalangwang (ho kenyeletsa tjeho ya tokiso, tsamaiso ya tlhokomelo, tlotso le mataere), tjeho ya tlhokomelo.

### 3. Sekala sa tjebo

| Moo boleng ba sepalangwang-               | Tjebo e<br>sa<br>fetoheng<br><br>R | Tjebo<br>ya<br>Dibeso<br><br>c/km | Tjebo<br>ya<br>Tlhoko<br>-melo<br>c/km |
|-------------------------------------------|------------------------------------|-----------------------------------|----------------------------------------|
| bo sa fete R100 000                       | 33 760                             | 141.5                             | 43.8                                   |
| bo feta R100 000 empa bo sa fete R200 000 | 60 329                             | 158.0                             | 54.8                                   |
| bo feta R200 000 empa bo sa fete R300 000 | 86 958                             | 171.7                             | 60.4                                   |
| bo feta R300 000 empa bo sa fete R400 000 | 110 554                            | 184.6                             | 65.9                                   |
| bo feta R400 000 empa bo sa fete R500 000 | 134 150                            | 197.6                             | 77.5                                   |
| bo feta R500 000 empa bo sa fete R600 000 | 158 856                            | 226.6                             | 91.0                                   |
| bo feta R600 000 empa bo sa fete R700 000 | 183 611                            | 230.5                             | 102.1                                  |
| bo feta R700 000 empa bo sa fete R800 000 | 209 685                            | 234.3                             | 113.1                                  |
| bo feta R800 000                          | 209 685                            | 234.3                             | 113.1                                  |

### 4. Mokgwa o bebofaditsweng

Moo—

- (a) nehelano ya karolo 8(1)(b)(iii) e sebetsang ho latela moamohedi wa kuno kapa tjehelete e nehelwang pele ho tshebetso; mme
- (b) 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,
- tjebo eo ya kilomitara ka nngwe e lekana le 464 sente kilomitara ka nngwe, ka kgetho ya moamohedi.

### 5. Letsatsi la qaleho

Tjheho ya kilomitara ka nngwe e hlauweng ho latela Shejule sena e sebetsa ho latela hlahlobo ya dilemo e qalang ka la kapa ka mora 1 Hlakubele 2023.