

SOUTH AFRICAN REVENUE SERVICE

No.

FEBRUARY 2026

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)(a)(ii) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby determine the maximum amount for expenditure in respect of meals and incidental costs for purposes of section 8(1)(a)(ii)(aa) of the Act to be R184 per day.

The amount determined in this notice applies in respect of years of assessment commencing on or after 1 March 2026.

**E C KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SUID-AFRIKAANSE INKOMSTEDIENS

Nr.

FEBRUARIE 2026

BEPALING VAN DAAGLIKSE BEDRAG 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)(a)(ii) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal ek, Edward Christian Kieswetter, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee die maksimum bedrag vir uitgawes ten opsigte van etes en toevallige uitgawes vir doeleindes van artikel 8(1)(a)(ii)(aa) van die Wet, as R184 per dag.

Die bedrag in hierdie kennisgewing bepaal is van toepassing ten opsigte van jare van aanslag wat op of na 1 Maart 2026 begin.

**E C KIESWETTER
KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS**

UPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA

UKUBEKWA KWESAMBA SOSUKU MAYELANA NOKUDLA NEZINDLEKO EZIVELAYO NGEHLOSO YESIGABA 8(1) SOMTHETHO WENTELA YEMIVUZO, KA-1962 (UMTHETHO ONGUNOMBOLO. 58 KA-1962)

Ngokwamandla engiwanikiwe ngokwesigaba 8(1)(a)(ii) soMthetho WeNtela YemiVuzo ka-1962 (UMthetho onguNombolo. 58 ka-1962), mina, Edward Christian Kieswetter, uKhomishana Wophiko Lwezimali Ezingenayo Eningizimu Afrika, ngibeka isamba esiphezulu esinqunyiweyo esizosetshenziswa mayelana nokudla nezindleko ezivelayo ngenhloso yesigaba 8(1)(a)(ii)(aa) ukuba sibe ngu-R184 ngosuku.

Isamba esibekiwe lapha kulesi saziso siqala ukusebenza kusukela ngomhlaka-1 kuNdasa 2026.

E C KIESWETTER
UKHOMISHANA WOPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA

TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE

U TA MUTENGO WA DUVHA NGA DUVHA WA ZWILIWA NA ZWI SONGO LAVHELELWAHO 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)(a)(ii) ya Mulayo wa Muthelo wa Mbuelo wa, 1962 (Mulayo wa Nomboro. 58 wa 1962), nne, Edward Christian Kieswetter, Mukhomishinari wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi ta mutengo muhulwanesa une wa tea u shumiswa nga muthu zwi tshi elana na zwiliwa na zwi songo lavhelelwaho hu tshi itelwa khethekanyo 8(1)(a)(ii)(aa) ya wonoyo mulayo u vha R184 nga duvha.

Mutengo wo tiwaho kha iyi ndivhadzo u shuma zwi tshi elana na miñwaha ya asesimennde ine ya do thoma nga, kana nga phanda ha ja 1 Thafamuhwe 2026.

E C KIESWETTER

MUKHOMISHINARI WA TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE