



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID AFRIKA

Vol. 633

2 March  
Maart 2018

No. 41473

**PART 1 OF 4**

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ISSN 1682-5843



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## SOUTH AFRICAN REVENUE SERVICE

NO. 170

02 MARCH 2018

**RATE PER KILOMETRE FIXED UNDER 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, Knowledge Malusi Nkanyezi Gigaba, 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.



KMN-GIGABA

**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 R85 000	28 352	95.7	34.4
exceeds R85 000 but does not exceed R170 000	50 631	106.8	43.1
exceeds R170 000 but does not exceed R255 000	72 983	116.0	47.5
exceeds R255 000 but does not exceed R340 000	92 683	124.8	51.9
exceeds R340 000 but does not exceed R425 000	112 443	133.5	60.9
exceeds R425 000 but does not exceed R510 000	133 147	153.2	71.6
exceeds R510 000 but does not exceed R595 000	153 850	158.4	88.9
exceeds R595 000	153 850	158.4	88.9

**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 361 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 2018.

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. 170

02 MAART 2018

**SKAAL PER KILOMETER VASGESTEL INGEVOLGE 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, Knowledge Malusi Nkanyezi Gigaba, Minister van Finansies, hierby dat die skaal per kilometer in daardie artikel bedoel 'n bedrag is wat ooreenkomstig die Bylae hierby vasgestel word.



KMN GIGABA

**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 ruilsoonekoms 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 verhuringsoonekoms soos beoog in paragraaf (b) van die omskrywing van “paaieement-kredietoonekoms” in artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991, deur daardie ontvanger gehou is; of
  - (ii) ingevolge so ’n verhuringsoonekoms deur hom/haar gehou was en eiendomsreg daarvan na afloop van die verhuringsoonekoms 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
R85 000 nie te bowe gaan nie	28 352	95.7	34.4
R85 000 te bowe gaan, maar nie R170 000 nie	50 631	106.8	43.1
R170 000 te bowe gaan, maar nie R255 000 nie	72 983	116.0	47.5
R255 000 te bowe gaan, maar nie R340 000 nie	92 683	124.8	51.9
R340 000 te bowe gaan, maar nie R425 000 nie	112 443	133.5	60.9
R425 000 te bowe gaan, maar nie R510 000 nie	133 147	153.2	71.6
R510 000 te bowe gaan, maar nie R595 000 nie	153 850	158.4	88.9
R595 000 te bowe gaan	153 850	158.4	88.9

### 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 361 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 2018 begin.

**UPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA****No.****Ndasa 2018****INANI ELIBEKIWE NGEKHILOMITHA NGAPHANSI KWESIGABA 8(1)(b)(ii) NO (iii) SOMTHETHO WENTELA YENGENISO WONYAKA WE-1962**

Ngaphansi kwesigaba 8(1)(b)(ii) no (iii) soMthetho Wentela Yengeniso Wonyaka, we-1962 (uMthetho No. 58 ka-1962), mina, Knowledge Malusi Nkanyezi Gigaba, uNgqongqoshe Wezezimali, ngalokhu ngingquma ukuthi indlelakubala ezosetshenziswa maqondana nekhilomitha ngalinye okukhulunywa ngalo kulesi sigaba kumele ibe yisibalo esinqunywe ngokuhambisana nale Sheduli elandelayo.

  
KMN GIGABA**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
- (iii) 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 ngekhillomitha 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 ehlukaniswa 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-365;
- (b) lapho othola isibonelelo ethwale zonke izindleko zikaphethiloli/udizili osetshenziswe emotweni, izindleko zalowo phethiloli/udizili; futhi

- (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 ezimile R	Izindleko zikaphe-thiloli / zikadizili c/km	Izindleko zokuyinakekela c/km
lingeqile ku R85 000	28 352	95.7	34.4
leqe ku R85 000 kodwa lingeqile ku R170 000	50 631	106.8	43.1
leqe ku R170 000 kodwa lingeqile ku R255 000	72 983	116.0	47.5
leqe ku R255 000 kodwa lingeqile ku R340 000	92 683	124.8	51.9
leqe ku R340 000 kodwa lingeqile ku R425 000	112 443	133.5	60.9
leqe ku R425 000 kodwa lingeqile ku R510 000	133 147	153.2	71.6
leqe ku R510 000 kodwa lingeqile ku R595 000	153 850	158.4	88.9
leqe ku R595 000	153 850	158.4	88.9

### 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-361 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 2018.

**TSHEBELETSO YA LEKENO YA AFRIKA BORWA****Palo****Hlakubele 2018****SEKGAHLA SA KILOMITARA KA NNGWE SE TSEPAMISITSWENG  
KAROLONG YA 8(1)(b)(ii) LE (iii) YA MOLAO WA LEKGETHO LA  
LEKENO, WA 1962**

Ka tlasa karolo 8(1)(b)(ii) le (iii) ya *Income Tax Act, 1962 (Act No. 58 of 1962)*, Nna, Knowledge Malusi Nkanyezi Gigaba, Letona la Ditjhelete, ke hlwaya hore tjeho ya kilomitara ka nngwe e hlalositsweng karolong eo e tshwanetse e be palo e hlwauweng ho latela Shejule se mona.



KMN GIGABA

**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 phetetsweng ke mekga e mmedi e ikemetseng, tjeho ya mantlha ya sona ho yena, ho kenyeletsa lekgetho le leng le leng la keketseho ya boleng empa ho sa kenyeletsa tjeho e nngwe le e nngwe kapa tswala e lefellowang ke yena mabapi le phumaneho 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
  - (iv) 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 tjelete ba teng jwalo ka ha ho totobaditswe tlhalosong ya “boleng ba tjelete” karolong 1 ya Molao wa Lekgetho la Keketseho ya Boleng; kapa
- (c) ntlheng e nngwe, boleng ba mmaraka 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 mmaraka.

**2. Ho hlwaya tjeho ya kilomitara ka nngwe**

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

- (a) tjeho e sa fetoheng e arotsweng ka bohole ba dikilomitara tse bontshitsweng di tsamauwe ke sepalangwang (bakeng la poraevete 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 365;
- (b) moo moamohedi wa kuno a nkile tjeho yohle ya dibeso tse sebedisitsweng sepalangwang, tjeho ya dibeso; le
- (c) moo moamohedi eo a nkileng tjeho yohle ya ho hlokomela senalawang (ho kenyeletsa tjeho va tokiso tsamaiso va

### 3. Sekala sa tjehe

Moo boleng ba sepalangwang-	Tjehe e sa fetoheeng  R	Tjehe ya Dibeso  c/km	Tjehe ya Tlhoko -melo c/km
bo sa fete R85 000	28 352	95.7	34.4
bo feta R85 000 empa bo sa fete R170 000	50 631	106.8	43.1
bo feta R170 000 empa bo sa fete R255 000	72 983	116.0	47.5
bo feta R255 000 empa bo sa fete R340 000	92 683	124.8	51.9
bo feta R340 000 empa bo sa fete R425 000	112 443	133.5	60.9
bo feta R425 000 empa bo sa fete R510 000	133 147	153.2	71.6
bo feta R510 000 empa bo sa fete R595 000	153 850	158.4	88.9
bo feta R595 000	153 850	158.4	88.9

### 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, tjehe eo ya kilomitara ka nngwe e lekana le 361 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 2018.