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## SOUTH AFRICAN REVENUE SERVICE

NO. 169

02 MARCH 2018

**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)(c)(ii) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Thomas Swabihi Moyane, Commissioner for the South African Revenue Service, hereby determine in the Schedule hereto the amounts which shall be deemed to have been actually expended by a person in respect of meals and incidental costs for the purposes of section 8(1)(a)(i)(bb) of that Act.

The amounts determined in this notice apply in respect of the year of assessment commencing 1 March 2018.



**TS MOYANE**  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## SCHEDULE

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 R128.00 per day; or
    - (ii) the cost of meals and incidental costs, an amount equal to R416.00 per day; or
  - (b) where the accommodation, to which that allowance or advance relates, is outside the Republic and that allowance or advance is paid or granted to defray the cost of meals and incidental costs, an amount per day determined in accordance with the following table for the country in which that accommodation is located—

**Table: Daily Amount for Travel Outside the Republic**

Country	Currency	Amount
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	220
Argentina	US \$	133
Armenia	US \$	220
Austria	Euro	131
Australia	A \$	230
Azərbaycan	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79

Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	146
Belize	US \$	152
Benin	Euro	111
Bolivia	US \$	78
Bosnia-Herzegovina	Euro	75
Botswana	Pula	826
Brazil	Reals	409
Brunei	US \$	88
Bulgaria	Euro	91
Burkina Faso	CFA Francs	58,790
Burundi	Euro	73
Cambodia	US \$	99
Cameroon	Euro	120
Canada	C \$	177
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	106
China (People's Republic)	US \$	127
Colombia	US \$	94
Comoros Island	Euro	122
Cook Islands	NZ \$	211
Cote D'Ivoire	Euro	119
Costa Rica	US \$	116
Croatia	Euro	99
Cuba	US \$	114
Cyprus	Euro	117
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	164
Denmark	Danish Kroner	2,328
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	163
Egypt	Egyptian Pounds	873
El Salvador	US \$	98
Equatorial Guinea	Euro	166

Eritrea	US \$	109
Estonia	Euro	92
Ethiopia	US \$	95
Fiji	US \$	102
Finland	Euro	171
France	Euro	129
Gabon	Euro	160
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	125
Ghana	US \$	130
Greece	Euro	138
Grenada	US \$	151
Guatemala	US \$	114
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1,395
Hungary	Euro	92
Iceland	ISK	25,466
India	Indian Rupee	5,932
Indonesia	US \$	86
Iran	US \$	120
Iraq	US \$	125
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Jamaica	US \$	151
Japan	Yen	16,424
Jordan	US \$	201
Kazakhstan	US \$	100
Kenya	US \$	138
Kiribati	Australian \$	233
Korea Republic	Korean Won	184,642
Kuwait (State of)	Kuwait Dinars	51
Kyrgyzstan	US \$	172
Laos	US \$	92

Latvia	US \$	150
Lebanon	US \$	158
Lesotho	RSA Rand	750
Liberia	US \$	112
Libya	US \$	120
Lithuania	Euro	154
Macao	Hong Kong \$	1,196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	58
Madeira	Euro	290
Malawi	Malawi Kwacha	31,254
Malaysia	Ringgit	382
Maldives	US \$	202
Mali	Euro	178
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	97
Mauritius	US \$	114
Mexico	Mexican Pesos	1,313
Moldova	US \$	117
Mongolia	US \$	69
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Nepal	US \$	64
Netherlands	Euro	122
New Zealand	NZ \$	206
Nicaragua	US \$	90
Niger	Euro	75
Nigeria	US \$	242
Niue	New Zealand \$	252
Norway	NOK	1,753
Oman	Rials Omani	77
Pakistan	Pakistani Rupees	6,235
Palau	US \$	252

Palestine	US \$	147
Panama	US \$	105
Papua New Guinea	Kina	285
Paraguay	US \$	76
Peru	US \$	139
Philippines	US \$	122
Poland	Euro	88
Portugal	Euro	87
Qatar	Qatar Riyals	715
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	83
Russia	Euro	330
Rwanda	US \$	102
Samoa	Tala	193
Sao Tome & Principe	Euro	160
Saudi Arabia	Saudi Riyals	512
Senegal	Euro	113
Serbia	Euro	83
Seychelles	Euro	132
Sierra Leone	US \$	90
Singapore	Singapore \$	232
Slovakia	Euro	102
Slovenia	Euro	106
Solomon Islands	Sol Islands \$	1,107
South Sudan	US \$	146
Spain	Euro	112
Sri Lanka	US \$	100
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Swaziland	RSA Rand	1,367
Sweden	Swedish Kronor	1,317
Switzerland	S Franc	201
Syria	US \$	185
Taiwan	New Taiwan \$	4,015
Tajikistan	US \$	97

Tanzania	US \$	129
Thailand	Thai Baht	4,956
Togo	CFA Francs	64,214
Tonga	Pa'anga	251
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	198
Turkey	Euro	101
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	111
Ukraine	Euro	131
United Arab Emirates	UAE Dirhams	699
United Kingdom	British Pounds	102
Uruguay	US \$	133
USA	US \$	155
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	91
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Other countries not listed	US \$	215



## SUID-AFRIKAANSE INKOMSTEDIENS

NO. 169

02 MAART 2018

**BEPALING VAN DAGTOELAE 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)(c)(ii) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal ek, Thomas Swabihi Moyane, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee in die Bylae hierby die bedrae wat geag word werklik deur 'n persoon aangegaan te gewees het ten opsigte van etes en toevallige uitgawes by die toepassing van artikel 8(1)(a)(i)(bb) van daardie Wet.

Die bedrag in hierdie kennisgewing bepaal is van toepassing ten opsigte van die jaar van aanslag wat op 1 Maart 2018 begin.



**TS MOYANE**  
**KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS**

**BYLAE**

1. Tensy uit die samehang anders blyk, dra enige woord of uitdrukking waaraan 'n betekenis in die Inkomstebelastingwet, 1962, toegeskryf is die betekenis aldus daaraan toegeskryf.

2. Die volgende bedrae word geag werklik deur 'n ontvanger aan wie 'n toelae of voorskot toegestaan of betaal is, aangegaan te wees—

- (a) waar die verblyf waarop die toelae of voorskot betrekking het in die Republiek is en daardie toelae of voorskot betaal of toegestaan is —
- (i) om slegs toevallige uitgawes te bestry, 'n bedrag gelyk aan R128.00 per dag; of
- (ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R416.00 per dag; of
- (b) waar die huisvesting waarop daardie toelae of voorskot betrekking het, buite die Republiek is en daardie toelae of voorskot betaal of toegestaan word om die koste van etes en toevallige uitgawes te bestry, 'n bedrag per dag bepaal ooreenkomstig die volgende tabel vir die land waarbinne daardie akkommodasie geleë is—

**Tabel A: Daaglikse bedrag vir reise buite die Republiek**

Land	Geldeenheid	Bedrag
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	220
Argentina	US \$	133
Armenia	US \$	220
Austria	Euro	131
Australia	A \$	230
Azarbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202

Belarus	Euro	62
Belgium	Euro	146
Belize	US \$	152
Benin	Euro	111
Bolivia	US \$	78
Bosnia-Herzegovina	Euro	75
Botswana	Pula	826
Brazil	Reals	409
Brunei	US \$	88
Bulgaria	Euro	91
Burkina Faso	CFA Francs	58,790
Burundi	Euro	73
Cambodia	US \$	99
Cameroon	Euro	120
Canada	C \$	177
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Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	106
China (People's Republic)	US \$	127
Colombia	US \$	94
Comoros Island	Euro	122
Cook Islands	NZ \$	211
Cote D'Ivoire	Euro	119
Costa Rica	US \$	116
Croatia	Euro	99
Cuba	US \$	114
Cyprus	Euro	117
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	164
Denmark	Danish Kroner	2,328
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	163
Egypt	Egyptian Pounds	873
El Salvador	US \$	98
Equatorial Guinea	Euro	166
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Estonia	Euro	92
Ethiopia	US \$	95
Fiji	US \$	102
Finland	Euro	171
France	Euro	129
Gabon	Euro	160
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	125
Ghana	US \$	130
Greece	Euro	138
Grenada	US \$	151
Guatemala	US \$	114
Guinea	Euro	78
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Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1,395
Hungary	Euro	92
Iceland	ISK	25,466
India	Indian Rupee	5,932
Indonesia	US \$	86
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Ireland	Euro	139
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Romania	Euro	83
Russia	Euro	330
Rwanda	US \$	102
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Saudi Arabia	Saudi Riyals	512
Senegal	Euro	113
Serbia	Euro	83
Seychelles	Euro	132
Sierra Leone	US \$	90
Singapore	Singapore \$	232
Slovakia	Euro	102
Slovenia	Euro	106
Solomon Islands	Sol Islands \$	1,107
South Sudan	US \$	146
Spain	Euro	112
Sri Lanka	US \$	100
St. Kitts & Nevis	US \$	227
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Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	111
Ukraine	Euro	131
United Arab Emirates	UAE Dirhams	699
United Kingdom	British Pounds	102
Uruguay	US \$	133
USA	US \$	155
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	91
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Ander lande nie gelys nie	US \$	215

**UPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA****Nomb.****NDASA 2018****UKUBEKWA KWAMANANI OSUKU MAYELANA NOKUDLA NEZINDLEKO EZIVELAYO NGENHLOSO YESIGABA 8(1) SOMTHETHO WENTELA YEMIVUZO, KA-1962 (UMTHETHO ONGUNOMB. 58 KA-1962)**

Ngokwamandla engiwanikiwe ngokwesigaba 8(1)(c)(ii) soMthetho WeNtela YemiVuzo ka-1962 (UMthetho onguNomb. 58 ka-1962), Mina, Thomas Swabihi Moyane, uKhomishana Wophiko Lwezimali Ezingenayo Eningizimu Afrika, ngibeka kwiSheduli elapha amanani okuzothiwa asetshenziswe ngumuntu mayelana nokudla nezindleko ezivelayo ngenhloso yesigaba 8(1) (a)(i)(bb) somthetho.

Amanani abekiwe lapha kulesi saziso aqala ukusebenza ngokonyaka wokukalelwa intela oqala ngomhlaka-1 kuNdasa 2018.

**TS MOYANE****UKHOMISHANA WOPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA**



## ISHEDULI

1. Ngaphandle uma isimo sichaza, noma yiliphi igama noma isisho esinikezwe incazelo kuMthetho WeNtela YemiVuzo, ka-1962, siqukethe leyo ncazelo esiyinikiwe.
2. Lawa manani alandelayo azothathwa njengalawo asetshenziswe owamukeliswayo lowo imali noma isamba esithile osinikwe noma esikhokhwe kuye—
  - (a) uma indawo yokuhlala, lapho leyo mali noma isamba sibhekiswe khona, ikwiRiphabhulikhi noma leyo mali noma isamba sikhokhwe khona noma sinikelwe ukukhokhwa—
    - (i) izindleko ezivelayo kuphela, inani elilingana no-R128.00 ngosuku; noma
    - (ii) izindleko zokudla nezindleko zokungalindelekile, inani elilingana no-R416.00 ngosuku; noma
  - (b) uma indawo yokuhlala, lapho imali noma isamba sibhekiswe khona, ingaphandle kweRiphabhulikhi, inani ngosuku elibekwe ngokwaleli tafula elilandelayo lezwe lapho leyo ndawo yokuhlala ikhona—

### ITafula: Inani Losuku Lokuhambela Ngaphandle KweRiphabhulikhi

Izwe	Uhlobo lwemali	Inani
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	220
Argentina	US \$	133
Armenia	US \$	220
Austria	Euro	131
Australia	A \$	230
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Uruguay	US \$	133
USA	US \$	155
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	91
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Amazwe angekho ohlwini	US \$	215

**TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE****Nomboro****THAFAMUHWE 2018**

**U TA MUTENGO WA DUVHA NGA DUVHA ZWI TSHI ELANA NA ZWIJIWA NA MITENGO YA NDEME HU TSHI ITELWA KHETHEKANYO 8(1) YA MULAYO WA MUTHILO WA MBUELO WA, 1962 (MULAYO WA NOMBORO 58 WA 1962)**

U ya nga maanda e nda hwedzwa kha khethekanyo 8(1)(c)(ii) ya Mulayo wa Muthelo wa Mbuelo wa, 1962 (Mulayo wa Nomboro. 58 wa 1962), Nne, Thomas Swabihi Moyane, Mukhomishinari wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi fhanu u ta kha Sheduju ya heli linwalo mitengo ine ya do vha yo tea u shumiswa nga muthu zwi tshi elana na zwijiwa na mitengo ya ndeme hu tshi itelwa khethekanyo 8 (1)(a)(i)(bb) ya wonoyo mulayo.

Mitengo ye ya tiwa kha iyi ndivhadzo i shuma zwi tshi elana na nwaha wa asesimennde une wa do thoma nga la 1 Thafamuhwe 2018.

**TS MOYANE****MUKHOMISHINARI WA TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE**

## SHEDULU

1. Nga nnda ha musu zwo sumbedzwa nga inwe ndila ipfi linwe na linwe lo netshedzwaho thalutshedzo kha Mulayo wa Muthelo wa Mbuelo wa, 1962, lo hwala thalutshedzo yo netshedzwaho.
2. Mitengo i tevhelaho i do dzhiwa sa yo shumiswaho nga mutanganedzi we a netshedzwa gavhelo kana tshelede ine ya netshedzwa kana u badelwa phanda ha u bva lwendo —
  - (a) he vhudzulo, hune gavhelo kana tshelede ine ya badelelwa phanda ya elana naho, ndi kha Riphabuliki hune gavhelo kana tshelede ine ya badelelwa phanda ya badelwa kana u netshedzwa tshelede kha—
    - (i) mitengo ya ndeme fhedzi, mutengo une wa lingana R128.00 nga duvha; kana
    - (ii) mutengo wa zwiliwa na mitengo ya ndeme, mutengo une wa lingana R416.00 nga duvha, kana
  - (b) he vhudzulo, hune gavhelo kana tshelede ine ya badelelwa phanda ya vha i tshi elana na zwenezwo, ndi nga nnda ha Riphabulikina, mutengo nga duvha, wo tiwaho u ya nga thebu lu i tevhelaho ya shango line vhudzulo havha khalo—

### Thebu lu: Mutengo wa duvha nga duvha wa uya nnda ha Riphabuliki

Shango	Tshelede	Gemo
Albania	Euro	97
Algeria	Euro	110
Angola	US \$	303
Antigua and Barbuda	US \$	220
Argentina	US \$	133
Armenia	US \$	220
Austria	Euro	131



Australia	A \$	230
Azarbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	146
Belize	US \$	152
Benin	Euro	111
Bolivia	US \$	78
Bosnia-Herzegovina	Euro	75
Botswana	Pula	826
Brazil	Reals	409
Brunei	US \$	88
Bulgaria	Euro	91
Burkina Faso	CFA Francs	58,790
Burundi	Euro	73
Cambodia	US \$	99
Cameroon	Euro	120
Canada	C \$	177
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	106
China (People's Republic)	US \$	127
Colombia	US \$	94
Comoros Island	Euro	122
Cook Islands	NZ \$	211
Cote D'Ivoire	Euro	119
Costa Rica	US \$	116
Croatia	Euro	99
Cuba	US \$	114
Cyprus	Euro	117
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	164
Denmark	Danish Kroner	2,328
Djibouti	US \$	99
Dominican Republic	US \$	99

Ecuador	US \$	163
Egypt	Egyptian Pounds	873
El Salvador	US \$	98
Equatorial Guinea	Euro	166
Eritrea	US \$	109
Estonia	Euro	92
Ethiopia	US \$	95
Fiji	US \$	102
Finland	Euro	171
France	Euro	129
Gabon	Euro	160
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	125
Ghana	US \$	130
Greece	Euro	138
Grenada	US \$	151
Guatemala	US \$	114
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1,395
Hungary	Euro	92
Iceland	ISK	25,466
India	Indian Rupee	5,932
Indonesia	US \$	86
Iran	US \$	120
Iraq	US \$	125
Ireland	Euro	139
Israel	US \$	209
Italy	Euro	125
Jamaica	US \$	151
Japan	Yen	16,424
Jordan	US \$	201
Kazakhstan	US \$	100
Kenya	US \$	138
Kiribati	Australian \$	233
Korea Republic	Korean Won	184,642
Kuwait (State of)	Kuwait Dinars	51

Kyrgyzstan	US \$	172
Laos	US \$	92
Latvia	US \$	150
Lebanon	US \$	158
Lesotho	RSA Rand	750
Liberia	US \$	112
Libya	US \$	120
Lithuania	Euro	154
Macao	Hong Kong \$	1,196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	58
Madeira	Euro	290
Malawi	Malawi Kwacha	31,254
Malaysia	Ringgit	382
Maldives	US \$	202
Mali	Euro	178
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	97
Mauritius	US \$	114
Mexico	Mexican Pesos	1,313
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	94
Morocco	Dirhams	1,081
Mozambique	US \$	101
Myanmar	US \$	123
Namibia	RSA Rands	950
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	122
New Zealand	NZ \$	206
Nicaragua	US \$	90
Niger	Euro	75
Nigeria	US \$	242
Niue	New Zealand \$	252
Norway	NOK	1,753
Oman	Rials Omani	77
Pakistan	Pakistani Rupees	6,235
Palau	US \$	252

Palestine	US \$	147
Panama	US \$	105
Papua New Guinea	Kina	285
Paraguay	US \$	76
Peru	US \$	139
Philippines	US \$	122
Poland	Euro	88
Portugal	Euro	87
Qatar	Qatar Riyals	715
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	83
Russia	Euro	330
Rwanda	US \$	102
Samoa	Tala	193
Sao Tome & Principe	Euro	160
Saudi Arabia	Saudi Riyals	512
Senegal	Euro	113
Serbia	Euro	83
Seychelles	Euro	132
Sierra Leone	US \$	90
Singapore	Singapore \$	232
Slovakia	Euro	102
Slovenia	Euro	106
Solomon Islands	Sol Islands \$	1,107
South Sudan	US \$	146
Spain	Euro	112
Sri Lanka	US \$	100
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Swaziland	RSA Rand	1,367
Sweden	Swedish Kronor	1,317
Switzerland	S Franc	201
Syria	US \$	185
Taiwan	New Taiwan \$	4,015
Tajikistan	US \$	97
Tanzania	US \$	129

**CONTINUES ON PAGE 258 - PART 3**



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Thailand	Thai Baht	4,956
Togo	CFA Francs	64,214
Tonga	Pa'anga	251
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	198
Turkey	Euro	101
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	111
Ukraine	Euro	131
United Arab Emirates	UAE Dirhams	699
United Kingdom	British Pounds	102
Uruguay	US \$	133
USA	US \$	155
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	91
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	123
Manwe mashango e a sibuliwe	US \$	215