

## SOUTH AFRICAN REVENUE SERVICE

NO. 268

01 MARCH 2019

**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, Mark Stanley Kingon, Acting 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 2019.



**MS KINGON**  
**ACTING 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 R134.00 per day; or
    - (ii) the cost of meals and incidental costs, an amount equal to R435.00 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          | 89     |
| Bolivia                      | US \$         | 78     |
| Bosnia-Herzegovina           | Euro          | 75     |
| Botswana                     | Pula          | 826    |
| Brazil                       | Reals         | 347    |
| Brunei                       | US \$         | 88     |
| Bulgaria                     | Euro          | 91     |
| Burkina Faso                 | CFA Francs    | 58 790 |
| Burundi                      | Euro          | 73     |
| Cambodia                     | US \$         | 99     |
| Cameroon                     | Euro          | 116    |
| Canada                       | C \$          | 167    |
| Cape Verde Islands           | Euro          | 65     |
| Central African Republic     | Euro          | 94     |
| Chad                         | Euro          | 121    |
| Chile                        | US \$         | 128    |
| China (People's Republic)    | US \$         | 127    |
| Colombia                     | US \$         | 94     |
| Comoro Island                | Euro          | 122    |
| Cook Islands                 | NZ \$         | 211    |
| Cote D'Ivoire                | Euro          | 119    |
| Costa Rica                   | US \$         | 116    |
| Croatia                      | Euro          | 102    |
| Cuba                         | US \$         | 124    |
| 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                        | US \$         | 118    |
| El Salvador                  | US \$         | 98     |
| Equatorial Guinea            | Euro          | 166    |

|                   |               |         |
|-------------------|---------------|---------|
| Eritrea           | US \$         | 109     |
| Estonia           | Euro          | 92      |
| Ethiopia          | US \$         | 92      |
| Fiji              | US \$         | 102     |
| Finland           | Euro          | 171     |
| France            | Euro          | 128     |
| Gabon             | Euro          | 172     |
| Gambia            | Euro          | 74      |
| Georgia           | US \$         | 95      |
| Germany           | Euro          | 120     |
| Ghana             | US \$         | 130     |
| Greece            | Euro          | 134     |
| 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 \$  | 1 000   |
| Hungary           | Euro          | 89      |
| Iceland           | ISK           | 25 466  |
| India             | Indian Rupee  | 5 852   |
| Indonesia         | US \$         | 86      |
| Iran              | US \$         | 120     |
| Iraq              | US \$         | 125     |
| Ireland           | Euro          | 139     |
| Israel            | US \$         | 209     |
| Italy             | Euro          | 125     |
| Jamaica           | US \$         | 151     |
| Japan             | Yen           | 16 275  |
| Jordan            | US \$         | 201     |
| Kazakhstan        | US \$         | 141     |
| Kenya             | US \$         | 138     |
| Kiribati          | Australian \$ | 233     |
| Korea, Republic   | Korean Won    | 187 735 |
| 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             | 59     |
| 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 \$            | 135    |
| Mexico                      | Mexican Pesos    | 1 313  |
| Moldova                     | US \$            | 117    |
| Mongolia                    | US \$            | 69     |
| Montenegro                  | Euro             | 94     |
| Morocco                     | Dirhams          | 970    |
| Mozambique                  | US \$            | 128    |
| Myanmar                     | US \$            | 123    |
| Namibia                     | RSA Rands        | 950    |
| Nauru                       | Australian \$    | 278    |
| Nepal                       | US \$            | 64     |
| Netherlands                 | Euro             | 117    |
| New Zealand                 | NZ \$            | 191    |
| Nicaragua                   | US \$            | 90     |
| Niger                       | Euro             | 75     |
| Nigeria                     | US \$            | 242    |
| Niue                        | New Zealand \$   | 252    |
| Norway                      | NOK              | 1 760  |
| Oman                        | Rials Omani      | 77     |
| Pakistan                    | Pakistani Rupees | 6 235  |
| Palau                       | US \$            | 252    |

|                              |                |       |
|------------------------------|----------------|-------|
| Palestine                    | US \$          | 147   |
| Panama                       | US \$          | 105   |
| Papa 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           | 85    |
| Russia                       | Euro           | 330   |
| Rwanda                       | US \$          | 101   |
| Samoa                        | Tala           | 193   |
| Sao Tome & Principe          | Euro           | 160   |
| Saudi Arabia                 | Saudi Riyals   | 517   |
| Senegal                      | Euro           | 113   |
| Serbia                       | Euro           | 83    |
| Seychelles                   | Euro           | 275   |
| Sierra Leone                 | US \$          | 90    |
| Singapore                    | Singapore \$   | 232   |
| Slovakia                     | Euro           | 102   |
| Slovenia                     | Euro           | 106   |
| Solomon Islands              | Sol Islands \$ | 1 107 |
| South Sudan                  | US \$          | 265   |
| 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       | 818   |
| Sweden                       | Swedish Kronor | 1 317 |
| Switzerland                  | S Franc        | 201   |
| Syria                        | US \$          | 185   |
| Taiwan                       | New Taiwan \$  | 3 505 |
| 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 \$          | 144    |
| USA                        | US \$          | 146    |
| Uzbekistan                 | Euro           | 80     |
| Vanuatu                    | US \$          | 166    |
| Venezuela                  | US \$          | 294    |
| Vietnam                    | US \$          | 146    |
| Yemen                      | US \$          | 94     |
| Zambia                     | US \$          | 119    |
| Zimbabwe                   | US \$          | 123    |
|                            |                |        |
| Other countries not listed | US \$          | 215    |

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. 268

01 MAART 2019

**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, Mark Stanley Kingon, Waarnemende 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 2019 begin.

**MS KINGON****WAARNEMENDE 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 R134.00 per dag; of
- (ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R435.00 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          | 89     |
| Bolivia                      | US \$         | 78     |
| Bosnia-Herzegovina           | Euro          | 75     |
| Botswana                     | Pula          | 826    |
| Brazil                       | Reals         | 347    |
| Brunei                       | US \$         | 88     |
| Bulgaria                     | Euro          | 91     |
| Burkina Faso                 | CFA Francs    | 58 790 |
| Burundi                      | Euro          | 73     |
| Cambodia                     | US \$         | 99     |
| Cameroon                     | Euro          | 116    |
| Canada                       | C \$          | 167    |
| Cape Verde Islands           | Euro          | 65     |
| Central African Republic     | Euro          | 94     |
| Chad                         | Euro          | 121    |
| Chile                        | US \$         | 128    |
| China (People's Republic)    | US \$         | 127    |
| Colombia                     | US \$         | 94     |
| Comoro Island                | Euro          | 122    |
| Cook Islands                 | NZ \$         | 211    |
| Cote D'Ivoire                | Euro          | 119    |
| Costa Rica                   | US \$         | 116    |
| Croatia                      | Euro          | 102    |
| Cuba                         | US \$         | 124    |
| 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                        | US \$         | 118    |
| El Salvador                  | US \$         | 98     |
| Equatorial Guinea            | Euro          | 166    |
| Eritrea                      | US \$         | 109    |

|                   |               |         |
|-------------------|---------------|---------|
| Estonia           | Euro          | 92      |
| Ethiopia          | US \$         | 92      |
| Fiji              | US \$         | 102     |
| Finland           | Euro          | 171     |
| France            | Euro          | 128     |
| Gabon             | Euro          | 172     |
| Gambia            | Euro          | 74      |
| Georgia           | US \$         | 95      |
| Germany           | Euro          | 120     |
| Ghana             | US \$         | 130     |
| Greece            | Euro          | 134     |
| 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 \$  | 1 000   |
| Hungary           | Euro          | 89      |
| Iceland           | ISK           | 25 466  |
| India             | Indian Rupee  | 5 852   |
| Indonesia         | US \$         | 86      |
| Iran              | US \$         | 120     |
| Iraq              | US \$         | 125     |
| Ireland           | Euro          | 139     |
| Israel            | US \$         | 209     |
| Italy             | Euro          | 125     |
| Jamaica           | US \$         | 151     |
| Japan             | Yen           | 16 275  |
| Jordan            | US \$         | 201     |
| Kazakhstan        | US \$         | 141     |
| Kenya             | US \$         | 138     |
| Kiribati          | Australian \$ | 233     |
| Korea, Republic   | Korean Won    | 187 735 |
| 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             | 59     |
| 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 \$            | 135    |
| Mexico                      | Mexican Pesos    | 1 313  |
| Moldova                     | US \$            | 117    |
| Mongolia                    | US \$            | 69     |
| Montenegro                  | Euro             | 94     |
| Morocco                     | Dirhams          | 970    |
| Mozambique                  | US \$            | 128    |
| Myanmar                     | US \$            | 123    |
| Namibia                     | RSA Rands        | 950    |
| Nauru                       | Australian \$    | 278    |
| Nepal                       | US \$            | 64     |
| Netherlands                 | Euro             | 117    |
| New Zealand                 | NZ \$            | 191    |
| Nicaragua                   | US \$            | 90     |
| Niger                       | Euro             | 75     |
| Nigeria                     | US \$            | 242    |
| Niue                        | New Zealand \$   | 252    |
| Norway                      | NOK              | 1 760  |
| Oman                        | Rials Omani      | 77     |
| Pakistan                    | Pakistani Rupees | 6 235  |
| Palau                       | US \$            | 252    |
| Palestine                   | US \$            | 147    |

|                              |                |       |
|------------------------------|----------------|-------|
| Panama                       | US \$          | 105   |
| Papa 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           | 85    |
| Russia                       | Euro           | 330   |
| Rwanda                       | US \$          | 101   |
| Samoa                        | Tala           | 193   |
| Sao Tome & Principe          | Euro           | 160   |
| Saudi Arabia                 | Saudi Riyals   | 517   |
| Senegal                      | Euro           | 113   |
| Serbia                       | Euro           | 83    |
| Seychelles                   | Euro           | 275   |
| Sierra Leone                 | US \$          | 90    |
| Singapore                    | Singapore \$   | 232   |
| Slovakia                     | Euro           | 102   |
| Slovenia                     | Euro           | 106   |
| Solomon Islands              | Sol Islands \$ | 1 107 |
| South Sudan                  | US \$          | 265   |
| 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       | 818   |
| Sweden                       | Swedish Kronor | 1 317 |
| Switzerland                  | S Franc        | 201   |
| Syria                        | US \$          | 185   |
| Taiwan                       | New Taiwan \$  | 3 505 |
| 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 \$          | 144    |
| USA                       | US \$          | 146    |
| Uzbekistan                | Euro           | 80     |
| Vanuatu                   | US \$          | 166    |
| Venezuela                 | US \$          | 294    |
| Vietnam                   | US \$          | 146    |
| Yemen                     | US \$          | 94     |
| Zambia                    | US \$          | 119    |
| Zimbabwe                  | US \$          | 123    |
|                           |                |        |
| Ander lande nie gelys nie | US \$          | 215    |

**UPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA****Nomb.****NDASA 2019****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, Mark Stanley Kingon, uKhomishana Oyibamba 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 2019.

**MS KINGON****UKHOMISHANA OYIBAMBA 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-R134.00 ngosuku; noma
    - (ii) izindleko zokudla nezindleko zokungalindelekile, inani elilingana no-R435.00 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   |
| 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          | 89     |
| Bolivia                      | US \$         | 78     |
| Bosnia-Herzegovina           | Euro          | 75     |
| Botswana                     | Pula          | 826    |
| Brazil                       | Reals         | 347    |
| Brunei                       | US \$         | 88     |
| Bulgaria                     | Euro          | 91     |
| Burkina Faso                 | CFA Francs    | 58 790 |
| Burundi                      | Euro          | 73     |
| Cambodia                     | US \$         | 99     |
| Cameroon                     | Euro          | 116    |
| Canada                       | C \$          | 167    |
| Cape Verde Islands           | Euro          | 65     |
| Central African Republic     | Euro          | 94     |
| Chad                         | Euro          | 121    |
| Chile                        | US \$         | 128    |
| China (People's Republic)    | US \$         | 127    |
| Colombia                     | US \$         | 94     |
| Comoro Island                | Euro          | 122    |
| Cook Islands                 | NZ \$         | 211    |
| Cote D'Ivoire                | Euro          | 119    |
| Costa Rica                   | US \$         | 116    |
| Croatia                      | Euro          | 102    |
| Cuba                         | US \$         | 124    |
| 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                        | US \$         | 118    |
| El Salvador                  | US \$         | 98     |

|                   |               |         |
|-------------------|---------------|---------|
| Equatorial Guinea | Euro          | 166     |
| Eritrea           | US \$         | 109     |
| Estonia           | Euro          | 92      |
| Ethiopia          | US \$         | 92      |
| Fiji              | US \$         | 102     |
| Finland           | Euro          | 171     |
| France            | Euro          | 128     |
| Gabon             | Euro          | 172     |
| Gambia            | Euro          | 74      |
| Georgia           | US \$         | 95      |
| Germany           | Euro          | 120     |
| Ghana             | US \$         | 130     |
| Greece            | Euro          | 134     |
| 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 \$  | 1 000   |
| Hungary           | Euro          | 89      |
| Iceland           | ISK           | 25 466  |
| India             | Indian Rupee  | 5 852   |
| Indonesia         | US \$         | 86      |
| Iran              | US \$         | 120     |
| Iraq              | US \$         | 125     |
| Ireland           | Euro          | 139     |
| Israel            | US \$         | 209     |
| Italy             | Euro          | 125     |
| Jamaica           | US \$         | 151     |
| Japan             | Yen           | 16 275  |
| Jordan            | US \$         | 201     |
| Kazakhstan        | US \$         | 141     |
| Kenya             | US \$         | 138     |
| Kiribati          | Australian \$ | 233     |
| Korea, Republic   | Korean Won    | 187 735 |
| 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             | 59     |
| 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 \$            | 135    |
| Mexico                      | Mexican Pesos    | 1 313  |
| Moldova                     | US \$            | 117    |
| Mongolia                    | US \$            | 69     |
| Montenegro                  | Euro             | 94     |
| Morocco                     | Dirhams          | 970    |
| Mozambique                  | US \$            | 128    |
| Myanmar                     | US \$            | 123    |
| Namibia                     | RSA Rands        | 950    |
| Nauru                       | Australian \$    | 278    |
| Nepal                       | US \$            | 64     |
| Netherlands                 | Euro             | 117    |
| New Zealand                 | NZ \$            | 191    |
| Nicaragua                   | US \$            | 90     |
| Niger                       | Euro             | 75     |
| Nigeria                     | US \$            | 242    |
| Niue                        | New Zealand \$   | 252    |
| Norway                      | NOK              | 1 760  |
| Oman                        | Rials Omani      | 77     |
| Pakistan                    | Pakistani Rupees | 6 235  |

|                              |                |       |
|------------------------------|----------------|-------|
| Palau                        | US \$          | 252   |
| Palestine                    | US \$          | 147   |
| Panama                       | US \$          | 105   |
| Papa 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           | 85    |
| Russia                       | Euro           | 330   |
| Rwanda                       | US \$          | 101   |
| Samoa                        | Tala           | 193   |
| Sao Tome & Principe          | Euro           | 160   |
| Saudi Arabia                 | Saudi Riyals   | 517   |
| Senegal                      | Euro           | 113   |
| Serbia                       | Euro           | 83    |
| Seychelles                   | Euro           | 275   |
| Sierra Leone                 | US \$          | 90    |
| Singapore                    | Singapore \$   | 232   |
| Slovakia                     | Euro           | 102   |
| Slovenia                     | Euro           | 106   |
| Solomon Islands              | Sol Islands \$ | 1 107 |
| South Sudan                  | US \$          | 265   |
| 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       | 818   |
| Sweden                       | Swedish Kronor | 1 317 |
| Switzerland                  | S Franc        | 201   |
| Syria                        | US \$          | 185   |
| Taiwan                       | New Taiwan \$  | 3 505 |

|                        |                |        |
|------------------------|----------------|--------|
| 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 \$          | 144    |
| USA                    | US \$          | 146    |
| Uzbekistan             | Euro           | 80     |
| Vanuatu                | US \$          | 166    |
| Venezuela              | US \$          | 294    |
| Vietnam                | US \$          | 146    |
| Yemen                  | US \$          | 94     |
| Zambia                 | US \$          | 119    |
| Zimbabwe               | US \$          | 123    |
|                        |                |        |
| Amazwe angekho ohlwini | US \$          | 215    |

**TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE****Nomboro****THAFAMUHWE 2019**

**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 maanḁa e nda hwedzwa kha khethekanyo 8(1)(c)(ii) ya Mulayo wa Muthelo wa Mbuelo wa, 1962 (Mulayo wa Nomboro. 58 wa 1962), Nḁe, Mark Stanley Kingon, Mukhomishinari Pfareli wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi fhanu u ta kha Sheduḁu ya heḁi ḁiḁwalo mitengo ine ya ḁo vha yo tea u shumiswa nga muthu zwi tshi elana na zwiḁiwa na mitengo ya ndeme hu tshi itelwa khethekanyo 8 (1)(a)(i)(bb) ya wonoyo mulayo.

Mitengo ye ya tiwa kha iyi ḁivhadzo i shuma zwi tshi elana na ḁwaha wa asesimennde une wa ḁo thoma nga ḁa 1 Thafamuhwe 2019.

**MS KINGON**

**MUKHOMISHINARI PFARELI 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 R134.00 nga duvha; kana
    - (ii) mutengo wa zwiliwa na mitengo ya ndeme, mutengo une wa lingana R435.00 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    |
| Azerbaijani                  | 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          | 89     |
| Bolivia                      | US \$         | 78     |
| Bosnia-Herzegovina           | Euro          | 75     |
| Botswana                     | Pula          | 826    |
| Brazil                       | Reals         | 347    |
| Brunei                       | US \$         | 88     |
| Bulgaria                     | Euro          | 91     |
| Burkina Faso                 | CFA Francs    | 58 790 |
| Burundi                      | Euro          | 73     |
| Cambodia                     | US \$         | 99     |
| Cameroon                     | Euro          | 116    |
| Canada                       | C \$          | 167    |
| Cape Verde Islands           | Euro          | 65     |
| Central African Republic     | Euro          | 94     |
| Chad                         | Euro          | 121    |
| Chile                        | US \$         | 128    |
| China (People's Republic)    | US \$         | 127    |
| Colombia                     | US \$         | 94     |
| Comoro Island                | Euro          | 122    |
| Cook Islands                 | NZ \$         | 211    |
| Cote D'Ivoire                | Euro          | 119    |
| Costa Rica                   | US \$         | 116    |
| Croatia                      | Euro          | 102    |
| Cuba                         | US \$         | 124    |
| 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              | US \$         | 118    |
| El Salvador        | US \$         | 98     |
| Equatorial Guinea  | Euro          | 166    |
| Eritrea            | US \$         | 109    |
| Estonia            | Euro          | 92     |
| Ethiopia           | US \$         | 92     |
| Fiji               | US \$         | 102    |
| Finland            | Euro          | 171    |
| France             | Euro          | 128    |
| Gabon              | Euro          | 172    |
| Gambia             | Euro          | 74     |
| Georgia            | US \$         | 95     |
| Germany            | Euro          | 120    |
| Ghana              | US \$         | 130    |
| Greece             | Euro          | 134    |
| 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 \$  | 1 000  |
| Hungary            | Euro          | 89     |
| Iceland            | ISK           | 25 466 |
| India              | Indian Rupee  | 5 852  |
| Indonesia          | US \$         | 86     |
| Iran               | US \$         | 120    |
| Iraq               | US \$         | 125    |
| Ireland            | Euro          | 139    |
| Israel             | US \$         | 209    |
| Italy              | Euro          | 125    |
| Jamaica            | US \$         | 151    |
| Japan              | Yen           | 16 275 |
| Jordan             | US \$         | 201    |
| Kazakhstan         | US \$         | 141    |
| Kenya              | US \$         | 138    |
| Kiribati           | Australian \$ | 233    |

|                             |                |         |
|-----------------------------|----------------|---------|
| Korea, Republic             | Korean Won     | 187 735 |
| 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           | 59      |
| 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 \$          | 135     |
| Mexico                      | Mexican Pesos  | 1 313   |
| Moldova                     | US \$          | 117     |
| Mongolia                    | US \$          | 69      |
| Montenegro                  | Euro           | 94      |
| Morocco                     | Dirhams        | 970     |
| Mozambique                  | US \$          | 128     |
| Myanmar                     | US \$          | 123     |
| Namibia                     | RSA Rands      | 950     |
| Nauru                       | Australian \$  | 278     |
| Nepal                       | US \$          | 64      |
| Netherlands                 | Euro           | 117     |
| New Zealand                 | NZ \$          | 191     |
| Nicaragua                   | US \$          | 90      |
| Niger                       | Euro           | 75      |
| Nigeria                     | US \$          | 242     |
| Niue                        | New Zealand \$ | 252     |
| Norway                      | NOK            | 1 760   |

|                              |                  |       |
|------------------------------|------------------|-------|
| Oman                         | Rials Omani      | 77    |
| Pakistan                     | Pakistani Rupees | 6 235 |
| Palau                        | US \$            | 252   |
| Palestine                    | US \$            | 147   |
| Panama                       | US \$            | 105   |
| Papa 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             | 85    |
| Russia                       | Euro             | 330   |
| Rwanda                       | US \$            | 101   |
| Samoa                        | Tala             | 193   |
| Sao Tome & Principe          | Euro             | 160   |
| Saudi Arabia                 | Saudi Riyals     | 517   |
| Senegal                      | Euro             | 113   |
| Serbia                       | Euro             | 83    |
| Seychelles                   | Euro             | 275   |
| Sierra Leone                 | US \$            | 90    |
| Singapore                    | Singapore \$     | 232   |
| Slovakia                     | Euro             | 102   |
| Slovenia                     | Euro             | 106   |
| Solomon Islands              | Sol Islands \$   | 1 107 |
| South Sudan                  | US \$            | 265   |
| 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         | 818   |
| Sweden                       | Swedish Kronor   | 1 317 |
| Switzerland                  | S Franc          | 201   |

|                             |                |        |
|-----------------------------|----------------|--------|
| Syria                       | US \$          | 185    |
| Taiwan                      | New Taiwan \$  | 3 505  |
| 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 \$          | 144    |
| USA                         | US \$          | 146    |
| Uzbekistan                  | Euro           | 80     |
| Vanuatu                     | US \$          | 166    |
| Venezuela                   | US \$          | 294    |
| Vietnam                     | US \$          | 146    |
| Yemen                       | US \$          | 94     |
| Zambia                      | US \$          | 119    |
| Zimbabwe                    | US \$          | 123    |
|                             |                |        |
| Manwe mashango e a sibuliwe | US \$          | 215    |