

SOUTH AFRICAN REVENUE SERVICE

No.

March 2022

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 R152 per day.

The amount determined in this notice applies in respect of years of assessment commencing on or after 1 March 2022.



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