

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 R93-00 per day; or
 - (ii) the cost of meals and incidental costs, an amount equal to R303-00 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	103
Angola	US \$	340
Antigua and Barbuda	US \$	220
Argentina	US \$	91
Armenia	US \$	220
Austria	Euro	108
Australia	Australian \$	188
Azerbaijani	US \$	145
Bahamas	US \$	191

Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	76
Belgium	Euro	140
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	64
Bosnia-Herzegovina	Euro	78
Botswana	Pula	518
Brazil	US \$	146
Brunei Darussalam	US \$	88
Bulgaria	Euro	92
Burkina Faso	Euro	92
Burundi	US \$	138
Cambodia	US \$	79
Cameroon	Euro	206
Canada	Canadian \$	157
Cape Verde Islands	Euro	65
Central African Republic	Euro	94
Chad	Euro	121
Chile	US \$	103
China (People's Republic)	US \$	129
Colombia	US \$	94
Comoro Island	Euro	128
Cook Islands	New Zealand \$	201
Cote D'Ivoire	Euro	97
Costa Rica	US \$	74
Croatia	Euro	116
Cuba	US \$	133
Cyprus	Euro	114
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	288
Denmark	Danish Kroner	1 469
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	110
Egypt	US \$	118
El Salvador	US \$	193

Equatorial Guinea	Euro	130
Eritrea	US \$	92
Estonia	Euro	91
Ethiopia	US \$	65
Fiji	US \$	78
Finland	Euro	154
France	Euro	141
Gabon	Euro	144
Gambia	Euro	105
Georgia	US \$	95
Germany	Euro	107
Ghana	US \$	132
Greece	Euro	120
Grenada	US \$	151
Guatemala	US \$	83
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	186
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	85
Iceland	ISK	23 786
India	Indian Rupee	4 791
Indonesia	US \$	86
Iran	US \$	92
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	162
Italy	Euro	127
Jamaica	US \$	151
Japan	Yen	17 466
Jordan	US \$	172
Kazakhstan	US \$	130
Kenya	US \$	116
Kiribati	Australian \$	233
Korea	US \$	154
Kuwait (State of)	US \$	166
Kyrgyzstan	US \$	172

Laos	US \$	79
Latvia	US \$	147
Lebanon	US \$	139
Lesotho	Rand	750
Liberia	US \$	97
Libya	US \$	112
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia (Former Yugoslav)	Euro	100
Madagascar	Euro	107
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
Malaysia	Ringgit	338
Maldives	US \$	202
Mali	Euro	182
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	106
Mexico	US \$	86
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	119
Morocco	Dirhams	1 034
Mozambique	US \$	69
Myanmar (Burma)	US \$	140
Namibia	Rand	779
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	112
New Zealand	New Zealand \$	174
Nicaragua	US \$	288
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 685
Oman	Rials Omani	69
Pakistan	Pakistani Rupees	5 775
Palau	US \$	252

Palestine	US \$	147
Panama	US \$	98
Papua New Guinea	Kina	285
Paraguay	US \$	70
Peru	US \$	124
Philippines	US \$	119
Poland	Euro	95
Portugal	Euro	107
Qatar	Qatar Riyals	600
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	76
Russia	Euro	167
Rwanda	US \$	83
Samoa	Tala	325
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	453
Senegal	Euro	95
Serbia	Euro	81
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	201
Slovakia	Euro	101
Slovenia	Euro	85
Solomon Islands	Sol Islands \$	912
Spain	Euro	111
Sri Lanka	US \$	86
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	121
Suriname	US \$	107
Swaziland	Rand	818
Sweden	Swedish Krona	1 285
Switzerland	S Franc	201
Syria	US \$	95
Taiwan	New Taiwan \$	3 279
Tajikistan	US \$	108
Tanzania	US \$	96

Thailand	Thai Baht	4 179
Togo	Euro	78
Tonga	Pa'anga	216
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	121
Turkey	Euro	111
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	90
Ukraine	Euro	103
United Arab Emirates	Dirhams	653
United Kingdom	B Pounds	124
Uruguay	US \$	109
USA	US \$	142
Uzbekistan	Euro	117
Vanuatu	US \$	161
Venezuela	US \$	338
Vietnam	US \$	94
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	120
Other countries not listed	US \$	215