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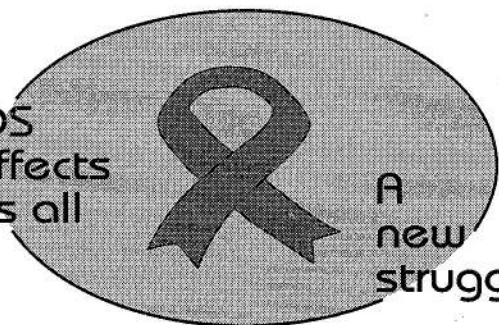
Vol. 416

PRETORIA, 25 FEBRUARY 2000
FEBRUARIE 2000

No. 20931

We all have the power to prevent AIDS

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affects
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A
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struggle

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DEPARTMENT OF HEALTH

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GOVERNMENT NOTICE

GOEWERMENSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 194

25 February 2000

FIXING OF RATE PER KILOMETRE IN RESPECT OF MOTOR VEHICLES FOR THE PURPOSES OF SECTION 8 (1) (b) (ii) AND (iii) OF THE INCOME TAX ACT, 1962

Under subparagraphs (ii) and (iii) of section 8 (1) (b) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, hereby determine that the rate per kilometre referred to in the said subparagraphs shall be an amount determined in accordance with the Schedule hereto.

T. A. MANUEL

Minister of Finance

SCHEDULE

1. In this Schedule, "**value**" in relation to a motor vehicle used by the recipient of an allowance as contemplated in subparagraphs (ii) and (iii) of section 8 (1) (b) of the Income Tax Act, 1962, means—
 - (a) Where such motor vehicle (not being a motor vehicle in respect of which paragraph (b) (ii) of this definition applies) was acquired by such recipient under a *bona fide* agreement of sale or exchange concluded by parties dealing at arm's length, the original cost thereof to him, including any sales tax or value-added tax but excluding any finance charge or interest payable by him in respect of his acquisition thereof; or
 - (b) where such motor vehicle—
 - (i) is held by such recipient under a financial lease as contemplated in paragraph 1 of Schedule 4 to the Sales Tax Act, 1978 (Act No. 103 of 1978), or a lease contemplated in paragraph (b) of the definition of "installment credit agreement" in section 1 of the Value-Added Tax Act, 1991; or
 - (ii) was held by him under such a financial lease and the ownership thereof was acquired by him on the termination of the lease,the cash value thereof as determined under paragraph 2 of the said Schedule 4, together with any sales tax paid by the lessor under such financial lease, or 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 such motor vehicle at the time when such recipient first obtained the vehicle or the right of use thereof, plus an amount equal to the sales tax or value added tax which would have been payable in respect of the purchase of the vehicle had it been purchased by the recipient at such time at a price equal to such market value.
2. The rate per kilometre referred to in the said sub-paragraphs (ii) and (iii) shall, subject to the provisions of paragraph 4, be determined in accordance with the scale set out in paragraph 3, and shall 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 such year which is less than the full period of such year, the fixed cost shall 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 such recipient has borne the full cost of maintaining the vehicle (including the cost of repairs, servicing, lubrication and tyres), the maintenance cost.

SCALE

Where the value of the vehicle—	Fixed cost R	Fuel cost c	Maintenance cost c
does not exceed R30 000	16 916	23,1	17,1
exceeds R30 000 but does not exceed R35 000	18 984	23,5	17,3
exceeds R35 000 but does not exceed R40 000	21 051	23,8	17,8
exceeds R40 000 but does not exceed R45 000	23 116	24,3	18,5
exceeds R45 000 but does not exceed R50 000	25 197	24,8	19,2
exceeds R50 000 but does not exceed R55 000	27 670	25,3	19,9
exceeds R55 000 but does not exceed R60 000	29 778	25,5	20,6
exceeds R60 000 but does not exceed R70 000	33 873	25,9	21,3
exceeds R70 000 but does not exceed R80 000	38 102	26,1	22,2
exceeds R80 000 but does not exceed R90 000	40 538	26,3	22,7
exceeds R90 000 but does not exceed R100 000	44 535	26,5	23,4
exceeds R100 000 but does not exceed R110 000	48 533	26,8	24,1
exceeds R110 000 but does not exceed R120 000	51 110	27,5	24,8
exceeds R120 000 but does not exceed R130 000	54 990	28,1	25,5
exceeds R130 000 but does not exceed R140 000	58 803	28,9	26,2
exceeds R140 000 but does not exceed R150 000	62 677	29,4	26,9

Where the value of the vehicle exceeds R150 000—

- (a) The fixed costs shall be the sum of R62 677 plus an amount of R3 874 for every R10 000 or part thereof by which the value of the vehicle exceeds R150 000;
- (b) the fuel cost shall be 29,4 cents per kilometre; and
- (c) the maintenance cost shall be 26,9 cents per kilometre.

4. Where the provisions of the said subparagraph (iii) are applicable and the distance travelled in the vehicle for business purposes during the year of assessment does not exceed 8 000 kilometres, or where more than one vehicle has been used during the year of assessment the total distance travelled in such vehicles for business purposes does not exceed 8 000 kilometres, the said rate per kilometre shall, at the option of the said recipient, and provided that no other compensation in the form of an allowance or reimbursement is payable by the employer to the employee in respect of the vehicle, or vehicles, as the case may be, in question, be determined in accordance with a scale of 153 cents per kilometre.
5. The rate per kilometre determined under paragraphs 2 and 4 shall apply in respect of years of assessment commencing on or after 1 March 2000.

No. 194

25 Februarie 2000

**BEPALING VAN SKAAL PER KILOMETER TEN OPSIGTE VAN MOTORVOERTUIE VIR DIE DOELEINDES VAN
ARTIKEL 8 (1) (b) (ii) EN (iii) VAN DIE INKOMSTEBELASTINGWET, 1962**

Kragtens subparagrafe (ii) en (iii) van artikel 8 (1) (b) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal ek, Trevor Andrew Manuel, Minister van Finansies, hierby dat die skaal per kilometer in genoemde subparagrafe bedoel 'n bedrag is wat ooreenkomstig die Bylae hierby vasgestel word.

T. A. MANUEL**Minister van Finansies****BYLAE**

1. In hierdie Bylae beteken "**waarde**", met betrekking tot 'n motorvoertuig deur die ontvanger van 'n toelae gebruik soos in subparagrafe (ii) en (iii) van artikel 8 (1) (b) van die Inkomstebelastingwet, 1962, beoog—

(a) waar bedoelde motorvoertuig (synde nie 'n motorvoertuig ten opsigte waarvan paragraaf (b) (ii) van hierdie omskrywing van toepassing is nie) deur bedoelde ontvanger verkry is ingevolge 'n *bona fide*-verkoop- of ruil-ooreenkoms gesluit tussen partye wat die uiterste voorwaardes beding, die oorspronklike koste daarvan vir hom, met inbegrip van enige verkoopbelasting of belasting op toegevoegde waarde maar behalwe enige finansieringskoste of rente deur hom betaalbaar ten opsigte van sy verkryging daarvan; of

(b) waar bedoelde motorvoertuig—

(i) ingevolge 'n bruikhuur soos in paragraaf 1 van Bylae 4 by die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978), beoog of 'n verhuringsooreenkoms soos beoog in paragraaf (b) van die omskrywing van "paalement-krediet-ooreenkoms" in artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991, deur bedoelde ontvanger gehou is; of

(ii) ingevolge so 'n bruikhuur deur hom gehou was en eiendomsreg daarvan na afloop van die bruikhuur deur hom verkry is,

die kontantwaarde daarvan soos vasgestel ingevolge paragraaf 2 van genoemde Bylae 4, tesame met enige verkoopbelasting deur die verhuurder ingevolge bedoelde bruikhuur betaal, of 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 bedoelde motorvoertuig op die tydstip toe bedoelde ontvanger vir die eerste maal die voertuig of die reg van gebruik daarvan verkry het, tesame met 'n bedrag gelyk aan die verkoopbelasting of belasting op toegevoegde waarde wat ten opsigte van die aankoop van die voertuig betaalbaar sou gewees het indien dit op bedoelde tydstip teen 'n prys gelyk aan bedoelde markwaarde deur die ontvanger aangekoop sou gewees het.

2. Die skaal per kilometer in genoemde subparagrafe (ii) en (iii) bedoel, word, behoudens die bepalinge van paragraaf 4, bepaal ooreenkomstig die skaal 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 bedoelde jaar vir besigheidsdoeleindes gebruik is wat minder is as die volle tydperk van bedoelde 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 bedoelde ontvanger die volle koste gedra het van die instandhouding van die voertuig (met inbegrip van herstelwerk, diens, smering en bande), die instandhoudingskoste.

3.

SKAAL

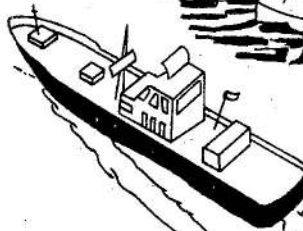
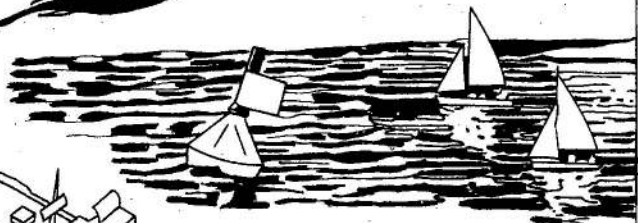
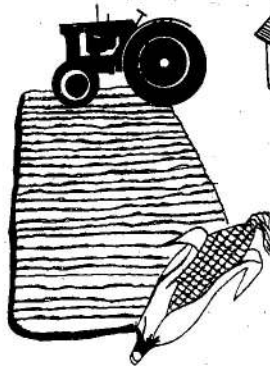
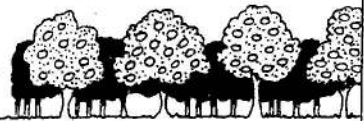
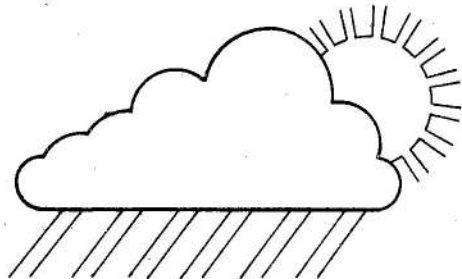
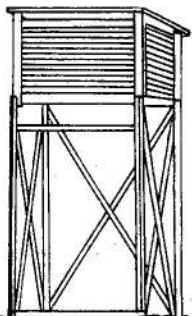
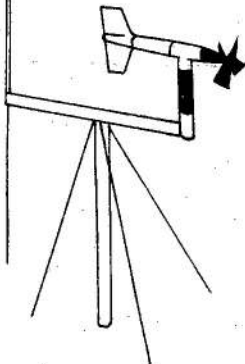
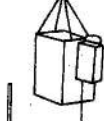
Waar die waarde van die voertuig—	Vaste koste R	Brand- stof koste c	Instand- houdings- koste c
R30 000 nie te bowe gaan nie	16 916	23,1	17,1
R30 000 te bowe gaan, maar nie R35 000 nie	18 984	23,5	17,3
R35 000 te bowe gaan, maar nie R40 000 nie	21 051	23,8	17,8
R40 000 te bowe gaan, maar nie R45 000 nie	23 116	24,3	18,5
R45 000 te bowe gaan, maar nie R50 000 nie	25 197	24,8	19,2
R50 000 te bowe gaan, maar nie R55 000 nie	27 670	25,3	19,9
R55 000 te bowe gaan, maar nie R60 000 nie	29 778	25,5	20,6
R60 000 te bowe gaan, maar nie R70 000 nie	33 873	25,9	21,3
R70 000 te bowe gaan, maar nie R80 000 nie	38 102	26,1	22,2
R80 000 te bowe gaan, maar nie R90 000 nie	40 538	26,3	22,7
R90 000 te bowe gaan, maar nie R100 000 nie	44 535	26,5	23,4
R100 000 te bowe gaan, maar nie R110 000 nie.....	48 533	26,8	24,1
R110 000 te bowe gaan, maar nie R120 000 nie.....	51 110	27,5	24,8
R120 000 te bowe gaan, maar nie R130 000 nie	54 990	28,1	25,5
R130 000 te bowe gaan, maar nie R140 000 nie	58 803	28,9	26,2
R140 000 te bowe gaan, maar nie R150 000 nie	62 677	29,4	26,9

Waar die waarde van die voertuig R150 000 te bowe gaan—

- (a) is die vaste koste die som van R62 677 plus 'n bedrag van R3 874 vir elke R10 000 of gedeelte daarvan waarby die waarde van die voertuig R150 000 te bowe gaan;
 - (b) is die brandstofkoste 29,4 sent per kilometer; en
 - (c) is die instandhoudingskoste 26,9 sent per kilometer.
4. Waar die bepaling van genoemde subparagraaf (iii) van toepassing is en die afstand wat gedurende die jaar van aanslag in die voertuig vir besigheidsdoeleindes afgelê word, minder as 8 000 kilometers is, of waar meer as een voertuig gedurende die jaar van aanslag gebruik is die totale afstand wat vir besigheidsdoeleindes in sodanige voertuie afgelê is nie 8 000 kilometers oorskry nie, word genoemde tarief per kilometer na keuse van genoemde ontvanger, en met dien verstande voorts dat geen ander vergoeding in die vorm van 'n toelae of terugbetaling deur die werkgewer aan die werknemer ten opsigte van die betrokke voertuig, of voertuie, na gelang van die geval, betaalbaar is nie, bepaal ooreenkomstig 'n skaal van 153 sent per kilometer.
 5. Die tarief per kilometer ingevolge paragrawe 2 en 4 bepaal, is van toepassing ten opsigte van jare van aanslag wat op of na 1 Maart 2000 begin.

SA WEATHER BUREAU SA WEERBURO

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