

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

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Februarie

**No. 32973**

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**CONTENTS****INHOUD**

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>
<b>GOVERNMENT NOTICES</b>			<b>GOEWERMENTSKENNISGEWING</b>		
<b>South African Revenue Service</b>			<b>Suid-Afrikaanse Inkomstediens</b>		
<i>Government Notice</i>			<i>Goewermentskennisgewing</i>		
144			144		
Income Tax Act (58/1962): Determination of the daily amount in respect of meals and incidental costs for purposes of section 8 (1) of the Act.....	3	32973	Inkomstebelastingwet (58/1962): Bepaling van dagtoelae ten opsigte van etes en toevallige uitgawes vir doeleindes van artikel 8 (1) van die Wet.....	10	32973

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**GOVERNMENT NOTICE  
GOEWERMENTSKENNISGEWING**

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**SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS**

No. 144

26 February 2010

**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, George Ngakane Virgil Magashula, 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 2010.



**G N V MAGASHULA  
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 R85-00 per day; or
    - (ii) the cost of meals and incidental costs, an amount equal to R276-00 per day; or
  - (b) where the accommodation, to which that allowance or advance relates, is outside the Republic, 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**

<b>Country</b>	<b>Currency</b>	<b>Amount</b>
Albania	Euro	97
Algeria	Euro	161
Angola	US \$	312
Antigua and Barbuda	US \$	220
Argentina	US \$	98
Armenia	US \$	279
Austria	Euro	108
Australia	Australian \$	175
Azerbaijani	US \$	145
Bahamas	US \$	191

Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	124
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	61
Bosnia-Herzegovina	Euro	112
Botswana	Pula	799
Brazil	US \$	133
Brunei Darussalam	US \$	88
Bulgaria	Euro	89
Burkina Faso	Euro	100
Burundi	US \$	138
Cambodia	US \$	90
Cameroon	Euro	100
Canada	Canadian \$	156
Cape Verde Islands	Euro	100
Central African Republic	Euro	96
Chad	Euro	121
Chile	US \$	105
China (PR of)	US \$	157
Colombia	US \$	94
Comoro Island	Euro	85
Cook Islands	New Zealand \$	391
Cote D'Ivoire	Euro	124
Costa Rica	US \$	62
Croatia	Euro	111
Cuba	US \$	123
Cyprus	Euro	116
Czech Republic	Euro	95
Democratic Republic of Congo	US \$	221
Denmark	Euro	185
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	100
Egypt	US \$	90
El Salvador	US \$	80

Equatorial Guinea	Euro	130
Eritrea	US \$	106
Estonia	Euro	96
Ethiopia	US \$	65
Fiji	US \$	100
Finland	Euro	145
France	Euro	217
Gabon	Euro	228
Gambia	Euro	105
Georgia	US \$	261
Germany	Euro	107
Ghana	Euro	110
Greece	Euro	114
Grenada	US \$	151
Guatemala	US \$	85
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	67
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	94
Iceland	ISK	42 428
India	US \$	133
Indonesia	US \$	86
Iran	US \$	67
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	122
Italy	Euro	120
Jamaica	US \$	151
Japan	Yen	18 363
Jordan	US \$	128
Kazakhstan	US \$	103
Kenya	US \$	102
Kiribati	Australian \$	233
Korea	US \$	144
Kuwait (State of)	US \$	152
Kyrgyzstan	US \$	172

Laos	US \$	100
Latvia	US \$	140
Lebanon	US \$	120
Lesotho	Rand	750
Liberia	US \$	97
Libya	US \$	111
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	308
Maldives	US \$	202
Mali	Euro	180
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	187
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	109
Morocco	US \$	106
Mozambique	US \$	109
Myanmar (Burma)	US \$	74
Namibia	Rand	660
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	127
New Zealand	New Zealand \$	160
Nicaragua	US \$	65
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 700
Oman	Rials Omani	59
Pakistan	US \$	53
Palau	US \$	252

Panama	US \$	108
Papua New Guinea	Kina	285
Paraguay	US \$	70
Peru	US \$	111
Philippines	US \$	105
Poland	Euro	97
Portugal	Euro	113
Qatar	Qatar Riyals	569
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	89
Russia	Euro	166
Rwanda	US \$	119
Samoa	Tala	243
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	431
Senegal	Euro	219
Serbia	Euro	95
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	195
Slovakia	Euro	81
Slovenia	Euro	80
Solomon Islands	Sol Islands \$	811
Spain	Euro	114
Sri Lanka	US \$	74
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	121
Suriname	US \$	107
Swaziland	Rand	411
Sweden	Swedish Krona	1 255
Switzerland	S Franc	191
Syria	US \$	83
Taiwan	New Taiwan \$	3 769
Tajikistan	US \$	97
Tanzania	US \$	85
Thailand	Thai Baht	3 485



Togo	Euro	78
Tonga	Pa'anga	174
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	118
Turkey	US \$	121
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	96
Ukraine	Euro	131
United Arab Emirates	Dirhams	410
United Kingdom	B Pounds	120
Uruguay	US \$	121
USA	US \$	157
Uzbekistan	Euro	117
Vanuatu	US \$	131
Venezuela	US \$	117
Vietnam	US \$	92
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	110
Other countries not listed	US\$	215

No. 144

26 Februarie 2010

**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, George Ngakane Virgil Magashula, 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 2010 begin.



**GNV MAGASHULA**

**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 R85-00 per dag; of
- (ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R276-00 per dag; of
- (b) waar die huisvesting waarop daardie toelae of voorskot betrekking het, buite die Republiek is, '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**

<b>Land</b>	<b>Geldeenheld</b>	<b>Bedrag</b>
Albania	Euro	97
Algeria	Euro	161
Angola	US \$	312
Antigua and Barbuda	US \$	220
Argentina	US \$	98
Armenia	US \$	279
Austria	Euro	108
Australia	Australian \$	175
Azerbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79

Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	124
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	61
Bosnia-Herzegovina	Euro	112
Botswana	Pula	799
Brazil	US \$	133
Brunei Darussalam	US \$	88
Bulgaria	Euro	89
Burkina Faso	Euro	100
Burundi	US \$	138
Cambodia	US \$	90
Cameroon	Euro	100
Canada	Canadian \$	156
Cape Verde Islands	Euro	100
Central African Republic	Euro	96
Chad	Euro	121
Chile	US \$	105
China (PR of)	US \$	157
Colombia	US \$	94
Comoro Island	Euro	85
Cook Islands	New Zealand \$	391
Cote D'Ivoire	Euro	124
Costa Rica	US \$	62
Croatia	Euro	111
Cuba	US \$	123
Cyprus	Euro	116
Czech Republic	Euro	95
Democratic Republic of Congo	US \$	221
Denmark	Euro	185
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	100
Egypt	US \$	90
El Salvador	US \$	80
Equatorial Guinea	Euro	130
Eritrea	US \$	106

Estonia	Euro	96
Ethiopia	US \$	65
Fiji	US \$	100
Finland	Euro	145
France	Euro	217
Gabon	Euro	228
Gambia	Euro	105
Georgia	US \$	261
Germany	Euro	107
Ghana	Euro	110
Greece	Euro	114
Grenada	US \$	151
Guatemala	US \$	85
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	67
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	94
Iceland	ISK	42 428
India	US \$	133
Indonesia	US \$	86
Iran	US \$	67
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	122
Italy	Euro	120
Jamaica	US \$	151
Japan	Yen	18 363
Jordan	US \$	128
Kazakhstan	US \$	103
Kenya	US \$	102
Kiribati	Australian \$	233
Korea	US \$	144
Kuwait (State of)	US \$	152
Kyrgyzstan	US \$	172
Laos	US \$	100
Latvia	US \$	140

Lebanon	US \$	120
Lesotho	Rand	750
Liberia	US \$	97
Libya	US \$	111
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	308
Maldives	US \$	202
Mali	Euro	180
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	187
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	109
Morocco	US \$	106
Mozambique	US \$	109
Myanmar (Burma)	US \$	74
Namibia	Rand	660
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	127
New Zealand	New Zealand \$	160
Nicaragua	US \$	65
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 700
Oman	Rials Omani	59
Pakistan	US \$	53
Palau	US \$	252
Panama	US \$	108
Papua New Guinea	Kina	285

Paraguay	US \$	70
Peru	US \$	111
Philippines	US \$	105
Poland	Euro	97
Portugal	Euro	113
Qatar	Qatar Riyals	569
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	89
Russia	Euro	166
Rwanda	US \$	119
Samoa	Tala	243
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	431
Senegal	Euro	219
Serbia	Euro	95
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	195
Slovakia	Euro	81
Slovenia	Euro	80
Solomon Islands	Sol Islands \$	811
Spain	Euro	114
Sri Lanka	US \$	74
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	121
Suriname	US \$	107
Swaziland	Rand	411
Sweden	Swedish Krona	1 255
Switzerland	S Franc	191
Syria	US \$	83
Taiwan	New Taiwan \$	3 769
Tajikistan	US \$	97
Tanzania	US \$	85
Thailand	Thai Baht	3 485
Togo	Euro	78
Tonga	Pa'anga	174

Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	118
Turkey	US \$	121
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	96
Ukraine	Euro	131
United Arab Emirates	Dirhams	410
United Kingdom	B Pounds	120
Uruguay	US \$	121
USA	US \$	157
Uzbekistan	Euro	117
Vanuatu	US \$	131
Venezuela	US \$	117
Vietnam	US \$	92
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	110
Ander lande nie gelys nie	US\$	215



**UPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA**

Nomb. 144

26 Februwari 2010

**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 onguNorrib. 58 ka-1962), Mina, George Ngakane Virgil Magashula, 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 kuMashi 2010.

  
**G N V MAGASHULA****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-R85-00 ngosuku; noma
    - (ii) izindleko zokudla nezindleko zokungalindelekile, inani elilingana no-R276-00 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	161
Angola	US \$	312
Antigua and Barbuda	US \$	220
Argentina	US \$	98
Armenia	US \$	279
Austria	Euro	108
Australia	Australian \$	175

Azerbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	124
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	61
Bosnia-Herzegovina	Euro	112
Botswana	Pula	799
Brazil	US \$	133
Brunei Darussalam	US \$	88
Bulgaria	Euro	89
Burkina Faso	Euro	100
Burundi	US \$	138
Cambodia	US \$	90
Cameroon	Euro	100
Canada	Canadian \$	156
Cape Verde Islands	Euro	100
Central African Republic	Euro	96
Chad	Euro	121
Chile	US \$	105
China (PR of)	US \$	157
Colombia	US \$	94
Comoro Island	Euro	85
Cook Islands	New Zealand \$	391
Cote D'Ivoire	Euro	124
Costa Rica	US \$	62
Croatia	Euro	111
Cuba	US \$	123
Cyprus	Euro	116
Czech Republic	Euro	95
Democratic Republic of Congo	US \$	221
Denmark	Euro	185
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	100

Egypt	US \$	90
El Salvador	US \$	80
Equatorial Guinea	Euro	130
Eritrea	US \$	106
Estonia	Euro	96
Ethiopia	US \$	65
Fiji	US \$	100
Finland	Euro	145
France	Euro	217
Gabon	Euro	228
Gambia	Euro	105
Georgia	US \$	261
Germany	Euro	107
Ghana	Euro	110
Greece	Euro	114
Grenada	US \$	151
Guatemala	US \$	85
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	67
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	94
Iceland	ISK	42 428
India	US \$	133
Indonesia	US \$	86
Iran	US \$	67
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	122
Italy	Euro	120
Jamaica	US \$	151
Japan	Yen	18 363
Jordan	US \$	128
Kazakhstan	US \$	103
Kenya	US \$	102
Kiribati	Australian \$	233
Korea	US \$	144

Kuwait (State of)	US \$	152
Kyrgyzstan	US \$	172
Laos	US \$	100
Latvia	US \$	140
Lebanon	US \$	120
Lesotho	Rand	750
Liberia	US \$	97
Libya	US \$	111
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	308
Maldives	US \$	202
Mali	Euro	180
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	187
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	109
Morocco	US \$	106
Mozambique	US \$	109
Myanmar (Burma)	US \$	74
Namibia	Rand	660
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	127
New Zealand	New Zealand \$	160
Nicaragua	US \$	65
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 700
Oman	Rials Omani	59

Pakistan	US \$	53
Palau	US \$	252
Panama	US \$	108
Papa New Guinea	Kina	285
Paraguay	US \$	70
Peru	US \$	111
Philippines	US \$	105
Poland	Euro	97
Portugal	Euro	113
Qatar	Qatar Riyals	569
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	89
Russia	Euro	166
Rwanda	US \$	119
Samoa	Tala	243
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	431
Senegal	Euro	219
Serbia	Euro	95
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	195
Slovakia	Euro	81
Slovenia	Euro	80
Solomon Islands	Sol Islands \$	811
Spain	Euro	114
Sri Lanka	US \$	74
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	121
Suriname	US \$	107
Swaziland	Rand	411
Sweden	Swedish Krona	1 255
Switzerland	S Franc	191
Syria	US \$	83
Taiwan	New Taiwan \$	3 769
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Tanzania	US \$	85
Thailand	Thai Baht	3 485
Togo	Euro	78
Tonga	Pa'anga	174
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	118
Turkey	US \$	121
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	96
Ukraine	Euro	131
United Arab Emirates	Dirhams	410
United Kingdom	B Pounds	120
Uruguay	US \$	121
USA	US \$	157
Uzbekistan	US \$	117
Vanuatu	US \$	131
Venezuela	US \$	117
Vietnam	US \$	92
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	110
Amanye amazwe angachaziwe	US\$	215

**TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE****Nomboro 144****26 Luhuhi 2010**

**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, George Ngakane Virgil Magashula, Khomishinari wa Tshumelo dza Mithelo wa Mbuelo wa Afrika Tshipembe, ndi fhanu u ta kha Sheduju ya heli lijwalo 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 riwaha wa asesimennde une wa do thoma nga la 1 Thafamuhwe 2010.



**G N V MAGASHULA**

**KHOMISHINARI WA TSHUMELO YA MUTHILO WA 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 R85-00 nga duvha; kana
    - (ii) mutengo wa zwiliwa na mitengo ya ndeme, mutengo une wa lingana R276-00 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 thebulu i tevhelaho ya shango line vhudzulo havha khalo—

**Thebuju: Mutengo wa ḍuvha nga ḍuvha wa uya nnda ha Riphabuiki**

<b>Shango</b>	<b>Tshelede</b>	<b>Mutengo</b>
Albania	Euro	97
Algeria	Euro	161
Angola	US \$	312
Antigua and Barbuda	US \$	220
Argentina	US \$	98
Armenia	US \$	279
Austria	Euro	108
Australia	Australian \$	175
Azerbaijani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36
Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	62
Belgium	Euro	124
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	61
Bosnia-Herzegovina	Euro	112
Botswana	Pula	799
Brazil	US \$	133
Brunei Darussalam	US \$	88
Bulgaria	Euro	89
Burkina Faso	Euro	100
Burundi	US \$	138
Cambodia	US \$	90
Cameroon	Euro	100
Canada	Canadian \$	156
Cape Verde Islands	Euro	100
Central African Republic	Euro	96
Chad	Euro	121
Chile	US \$	105
China (PR of)	US \$	157
Colombia	US \$	94
Comoro Island	Euro	85

Cook Islands	New Zealand \$	391
Cote D'Ivoire	Euro	124
Costa Rica	US \$	62
Croatia	Euro	111
Cuba	US \$	123
Cyprus	Euro	116
Czech Republic	Euro	95
Democratic Republic of Congo	US \$	221
Denmark	Euro	185
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	100
Egypt	US \$	90
El Salvador	US \$	80
Equatorial Guinea	Euro	130
Eritrea	US \$	106
Estonia	Euro	96
Ethiopia	US \$	65
Fiji	US \$	100
Finland	Euro	145
France	Euro	217
Gabon	Euro	228
Gambia	Euro	105
Georgia	US \$	261
Germany	Euro	107
Ghana	Euro	110
Greece	Euro	114
Grenada	US \$	151
Guatemala	US \$	85
Guinea	Euro	78
Guinea Bissau	Euro	59
Guyana	US \$	118
Haiti	US \$	109
Honduras	US \$	67
Hong Kong	Hong Kong \$	1 000
Hungary	Euro	94
Iceland	ISK	42 428
India	US \$	133
Indonesia	US \$	86

Iran	US \$	67
Iraq	US \$	125
Ireland	Euro	240
Israel	US \$	122
Italy	Euro	120
Jamaica	US \$	151
Japan	Yen	18 363
Jordan	US \$	128
Kazakhstan	US \$	103
Kenya	US \$	102
Kiribati	Australian \$	233
Korea	US \$	144
Kuwait (State of)	US \$	152
Kyrgyzstan	US \$	172
Laos	US \$	100
Latvia	US \$	140
Lebanon	US \$	120
Lesotho	Rand	750
Liberia	US \$	97
Libya	US \$	111
Lithuania	Euro	154
Macau	Hong Kong \$	1 196
Macedonia	Euro	100
Madagascar	Euro	107
Madeira	Euro	290
Malawi	Malawi Kwacha	21 699
Malaysia	Ringgit	308
Maldives	US \$	202
Mali	Euro	180
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	187
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	109
Morocco	US \$	106
Mozambique	US \$	109

Myanmar (Burma)	US \$	74
Namibia	Rand	660
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	127
New Zealand	New Zealand \$	160
Nicaragua	US \$	65
Niger	Euro	99
Nigeria	US \$	121
Niue	New Zealand \$	252
Norway	NOK	1 700
Oman	Rials Omani	59
Pakistan	US \$	53
Palau	US \$	252
Panama	US \$	108
Papa New Guinea	Kina	285
Paraguay	US \$	70
Peru	US \$	111
Philippines	US \$	105
Poland	Euro	97
Portugal	Euro	113
Qatar	Qatar Riyals	569
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	89
Russia	Euro	166
Rwanda	US \$	119
Samoa	Tala	243
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	431
Senegal	Euro	219
Serbia	Euro	95
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	195
Slovakia	Euro	81
Slovenia	Euro	80
Solomon Islands	Sol Islands \$	811
Spain	Euro	114

Sri Lanka	US \$	74
St. Kitts & Nevis	US \$	227
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	121
Suriname	US \$	107
Swaziland	Rand	411
Sweden	Swedish Krona	1 255
Switzerland	S Franc	191
Syria	US \$	83
Taiwan	New Taiwan \$	3 769
Tajikistan	US \$	97
Tanzania	US \$	85
Thailand	Thai Baht	3 485
Togo	Euro	78
Tonga	Pa'anga	174
Trinidad & Tobago	US \$	213
Tunisià	Tunisian Dinar	118
Turkey	US \$	121
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	96
Ukraine	Euro	131
United Arab Emirates	Dirhams	410
United Kingdom	B Pounds	120
Uruguay	US \$	121
USA	US \$	157
Uzbekistan	Euro	117
Vanuatu	US \$	131
Venezuela	US \$	117
Vietnam	US \$	92
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	110
Mañwe mashango e a si bullwe	US\$	215