

# **SOL PLAATJE MUNICIPALITY**



## **Travelling and Subsistence Allowance Policy**

*Final version 2.4 of November 2009*

*Approved on 8<sup>th</sup> December 2009 in terms of  
Council resolution C594/09*

A. Definitions

“**Constitution**” means the Constitution of the Republic of South Africa, Act No. 106 of 1996;

“**Council**” means the elected council of the Sol Plaatje Municipality, in accordance with chapter 3 of the Municipal Structures Act, No. 117 of 1998;

“**Councillor**” means a councillor of the Municipality;

“**Executive Mayor**” means the Executive Mayor of the Municipality as provided for in the Municipal Structures Act;

“**Executive Director**” means a manager appointed in terms of section 56 of the Municipal Systems Act, No. 32 of 2000.

“**Government Gazette 31915**” means the Government Gazette notice no. 31915 of 2009, South African Revenue Service;

“**Incidental costs**” means small and relatively minor expenses (includes refreshments, for example, drinks, snacks etc ).

“**Municipality**” means the Sol Plaatje Municipality;

“**Municipal Manager**” means the Municipal Manager of the Sol Plaatje Municipality;

“**Municipal Structures Act**” means the Local Government: Municipal Structures Act, No. 117 of 1998;

“**Municipal Finance Management Act (MFMA)**” means the Local Government: Municipal Finance Management Act (Act No. 56 of 2003);

“**Representative**” in terms of this policy means any employee, councillor, a mayoral committee member, the Speaker or Executive Mayor of the Sol Plaatje Municipality;

“**Skills and Development Act**” means the Skills and Development Act, (Act No. 97 of 1998);

“**Speaker**” means the Speaker of the Municipality as provided for in the Municipal Structures Act;

“**Foreign travel**” means to travel outside the borders of South Africa (the common rand monetary area) without changing one’s permanent residential address;

“**National travel**” means travelling within the borders of South Africa (the common rand monetary area) without changing one’s permanent residential address;

“**SARB**” means the South African Reserve Bank;

“**SARS**” means the South African Revenue Service;

“**Subsistence Allowance**” means a subsistence allowance given to an official or councilor of the Municipality for expenses incurred or to be incurred in respect of personal subsistence and incidental costs (for example drinks) as defined and set by SARS;

“**Subsistence and Travel Allowance (S&T)**” means a S&T allowance received before the trip for an amount provided for in this policy within the limits set by the Municipality in terms of SARS guidelines;

“**Travel Allowance**” means an allowance paid or advance given to an official or councilor in respect of travelling expenses for business purposes;

**1. Purpose of the Policy**

- 1.1 To provide for the circumstances under which claims can be lodged for accommodation, subsistence and travelling.
- 1.2 To provide for the amounts that can be claimed and other incidental matters.
- 1.3 To set out conditions and authorizations required for travelling.
- 1.4 To encourage a culture of saving costs to Council.

**2. Legal Considerations**

- 2.1 In terms of Section 153(b) of the Constitution, “*a municipality must participate in national and provincial development programs*”.
- 2.2 Accordingly, section 163 of the Constitution provides for the recognition of national and provincial organizations representing municipalities.
- 2.3 The Skills Development Act provides for various bodies that offer trainings, workshops, etc., of which municipalities are supposed to participate in.
- 2.4 Government Gazette No. 31915, provides a determination of the daily amount in respect of meals and incidental costs for purposes of section 8(1) of the Income Tax Act (No. 58 of 1962);
- 2.5 Municipal Finance Management Act (MFMA) (Act No. 56 of 2003).
- 2.6 The Income Tax Act (Act No 58 of 1962) as amended.
- 2.7 Therefore, subsistence and travel costs will be incurred by the municipality for attendance of government programs, professional institutes’ gatherings, etc that have relevance to the promotion of developmental local government in accordance with the delegation policy of the municipality.

**3. Scope**

- 3.1 This policy is applicable to all employees, councilors and any other council representative so designated by the Municipality.

**4. Subsistence and Travelling Allowance (National destinations)**

4.1 A representative delegated in terms of council policy to attend matters relevant to council will be entitled to an allowance for subsistence as follows:

- (a) **Incidental costs:** R120.00 per day excludes meals and is paid regardless whether the representative stays overnight or not. No receipts are required.
- (b) **Meals:** R300.00 per day:
- Where food is not supplied, an amount of **R300.00 per day** may be paid for meals despite one meal being served. Receipts must however be supplied within 7 (seven) days after the travel engagement.
  - Where food is supplied a representative may elect to purchase his/her own food (due to religious or other reasons), and claim the expenses incurred which shall not exceed R300.00 per day. Receipts must be supplied within 7 (seven) days after the travel engagement.
  - Human Resources may provide the amount upfront or the representative may claim after the trip, however receipts must be provided for the R300.00 or the actual amount expended and/or the balance of the amount spent; failure to provide receipts shall result in the applicable amount expended being deducted from the salary of the concerned representative. All claims shall be processed by the Payroll department.
- (c) These amounts will be reviewed every April, failing which the official SARB inflation rate will be automatically adjusted.

**4.2 Parking and Tollgate**

- (a) Parking and tollgate costs are reimbursable and the representative has to supply the proof of expenses or original receipts to the Manager: Financial Services when submitting a claim.
- (b) Claims not accompanied by the relevant proof of payment or original receipts will be regarded as unauthorized and will not be paid.

## **5. National and International Destinations**

### **5.1 Authorisation**

A council representative will be allowed to travel on an international trip on the following conditions:

- (a) Only the Municipal Manager may authorize travelling and the payment of their S&T by Executive Directors, and Senior Managers directly accountable to the Municipal Manager. This is on condition that the expenses to be incurred are on the approved budget of the relevant directorate;
- (b) Executive Directors may authorise travelling by officials within their directorates provided the expenses to be incurred are on the approved budget of the relevant directorate;
- (c) The Municipal Manager's travel engagements will generally be approved by the Executive Mayor. However the following exceptions will apply:
  - (i) Any travel within the Municipality's jurisdiction which is *obviously and directly related to the business of the Municipality* no permission is required; the Municipal Manager will however inform the Executive Mayor.
  - (ii) Any travel to other parts of South Africa, which is *obviously and directly related to the business of the Municipality*, no permission is required; the Municipal Manager will however inform the Executive Mayor.
- (d) The Executive Mayor, in consultation with the Municipal Manager, may approve the travelling on municipal business by Councillors or the Speaker, provided that the Executive Mayor reports to the following council meeting on the nature and the reasons for such travel and the expenses incurred.
- (e) No councillor or official will be allowed to travel internationally to represent the council without council approval.

### **5.2 Travel and Subsistence Allowance for International Destinations**

- (a) A council representative delegated in accordance with council's delegation register to attend matters relevant to council will be entitled to an international subsistence allowance consistent with the minimum daily amounts in respect of meals and incidental costs provided for in the SARS Government Gazette, No. 31915 (as amended by SARS from time to time). The gazette is attached hereto.

### **5.3 Road Transportation**

- (a) A number of council representatives who attend the same function shall at all times attempt to reduce the cost to Council by using **one vehicle (travelling in company)** where circumstances permit.
- (b) In a situation where **municipal vehicle** is used, no claim shall be paid, except for unforeseen circumstances, such as breakdowns, re-fuelling. No traffic offence ticket would be paid for unless it can be proven that there is no negligence on the part of the driver.
- (c) In a situation where a **private vehicle** is used, a claim for the actual kilometres travelled shall be paid in accordance with the current municipal tariff structure.
- (d) The Municipal Manager or the relevant Executive Director shall make all attempts to make a vehicle available to council representatives to reduce the costs to Council before representative(s) can be permitted to use private vehicle(s).

### **5.4 Air Transport**

- (a) Every attempt shall be made to reduce travel costs by comparing the cost advantage of using alternative transport modes.
- (b) The choice of flight has to bear emphasis on **safety and comfort** and make *reasonable provision for disabled representatives*.
- (c) Council representatives should at all times be booked into **economic class**, however due regard will be made to the municipal manager and political office bearers, to travel using business class in exceptional circumstances.
- (d) Interviewees invited to interviews will be reimbursed for the cost of economic class only.

### **5.5 Hired Cars (Local, National and International)**

- (a) Representatives who use air transport but are attending the same function will be entitled to 1 (one) hired car, with rental classification of **Group C**. The number of cars will depend on the number of representatives attending the same function.

- (b) On international roads, a hotel shuttle or pre-arranged transport agency will be used (whichever is cheaper).
- (c) A representative may be allowed to use a pre-hired car to travel to national destinations, provided that the cost is not more than air transport. Such a request must be made in advance by the representative concerned.
- (d) All hired cars must be fully insured for all its occupants including all international transport arrangements.
- (e) The category of vehicle hired for travelling must accommodate the levels of seniority in the Municipality. Therefore exceptions will be made with regard to Executive Directors, the Municipal Manager, Mayoral Committee members, the Speaker and the Executive Mayor; who may be entitled to an executive car.

**5.6. Accommodation**

- (a) The cost of hiring a hotel or lodge accommodation shall be borne by the municipality for all council representatives on official business; should the occasion warrant or require more than the prescribed standard, the Municipal Manager shall be required to authorise it and report it to the next council meeting. Adherence to the following is prescribed:

<b>National:</b> Hotel/Guest House:	Not higher than a 4 star hotel, lodge or B&B;
<b>International</b>	Five (5) Star Hotel/ Guest House

- (b) Where no accommodation is booked for the representative, an amount of *R400.00 per night may be paid for own accommodation. The use of this option is the prerogative of the Executive Director or the relevant manager. This only applies to national destinations. International accommodation is excluded from this.*
- (c) Interviewees who slept overnight for attending interviews because of distance shall be paid the cost of the accommodation with the **maximum being R400.00 per person per night.**

**6. Applicants invited to interviews:**

- (a) Persons invited to interviews shall be reimbursed according to the AA tariffs per kilometre, if they utilise own transport.
- (b) Where public transport is used the municipality shall incur the costs of such transport.

**7. Limitation on the number of visits**

- (a) It is imperative that council representatives attend the conferences, seminars, meetings, workshops, etc that have relevance to their own portfolios.
- (b) Limitations on this aspect is difficult, however, the Executive Mayor, the Speaker, Municipal Manager, Chief Financial Officer and the Executive Directors should ensure that the necessary vote amounts are not exceeded.
- (c) Payment of S&T for repetitive attendance of workshops, training etc of the same content or nature, within one financial year will not be allowed without authorisation.

**8. Consequences of breach of policy**

Any person who breaches this policy and in so doing causes financial and material loss to Council shall be required to refund the Council or rectify the loss and be liable for disciplinary action.

**9. Review of policy**

This policy shall take effect on the date stipulated in the Council resolution and may be reviewed by council on an annual basis or as and when required.



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

Vol. 524

Pretoria, 27 February 2009  
Februarie

**No. 31915**

*N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes*



**AIDS HELPLINE: 0800-0123-22 Prevention is the cure**

**CONTENTS**

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>
<b>GOVERNMENT NOTICE</b>		
<b>South African Revenue Service</b>		
<i>Government Notice</i>		
171		
Income Tax Act (58/1962): Determination of the daily amount in respect of meals and incidental costs for purposes of section 8 (1) .....	3	31915

**INHOUD**

<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>
<b>GOEWERMENTSKENNISGEWING</b>		
<b>Suid-Afrikaanse Inkomstediens</b>		
<i>Goewermentskennisgewing</i>		
171		
Inkomstebelastingwet (58/1962): Bepaling van dagtoelae ten opsigte van etes en toevallige uitgawes vir doeleindes van artikel 8 (1) .....	10	31915

---

## GOVERNMENT NOTICE

---

### SOUTH AFRICAN REVENUE SERVICE

No. 171

27 February 2009

#### **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, Pravin Jamnadas Gordhan, 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 2009.

**P J GORDHAN**

**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 R80-00 per day; or
    - (ii) the cost of meals and incidental costs, an amount equal to R260-00 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	136
Angola	US \$	191
Antigua and Barbuda	US \$	220
Argentina	US \$	75
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	117
Belgium	Euro	124
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	53
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	88
Central African Republic	Euro	96
Chad	Euro	121
Chile	US \$	105
Colombia	US \$	94
Comoros	Euro	85
Cook Islands	New Zealand \$	391
Cote D'Ivoire	Euro	124
Costa Rica	US \$	62
Croatia	Euro	105
Cuba	Euro	107
Cyprus	Euro	116
Czech Republic	Euro	80
Democratic Republic of Congo	US \$	193
Denmark	Euro	185
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	92
Egypt	US \$	90
El Salvador	US \$	80
Equatorial Guinea	Euro	130

Eritrea	US \$	106
Estonia	Euro	91
Ethiopia	US \$	65
Fiji	US \$	100
Finland	Euro	140
France	Euro	149
Gabon	Euro	228
Gambia	Euro	110
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	80
Iceland	ISK	30 320
India	US \$	139
Indonesia	US \$	86
Iran	US \$	67
Iraq	US \$	125
Ireland	Euro	233
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	WON	145 574
Kuwait	US \$	152
Kyrgyzstan	US \$	196
Laos	US \$	100

Latvia	Euro	74
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	US \$	70
Malaysia	US \$	308
Maldives	US \$	202
Mali	Euro	101
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	215
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	109
Morocco	US \$	106
Mozambique	US \$	69
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	1 647
Oman	Rials Omani	55
Pakistan	US \$	53
Palau	US \$	252
Panama	US \$	108

Papa New Guinea	Kina	285
Paraguay	US \$	43
People's Republic of China	US \$	157
Peru	US \$	111
Philippines	US \$	92
Poland	Euro	97
Portugal	Euro	113
Qatar	Qatar Riyals	523
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	78
Russia	Euro	154
Rwanda	US \$	119
Samoa	Tala	243
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	431
Senegal	Euro	150
Serbia	Euro	95
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	180
Slovakia	Euro	81
Slovenia	Euro	73
Solomon Islands	Sol Islands \$	811
Spain	Euro	109
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	843
Switzerland	S Franc	230
Syria	US \$	98
Taiwan	New Taiwan \$	3 628
Tajikistan	US \$	117
Tanzania	US \$	85
Thailand	Thai Baht	3 050

Togo	Euro	78
Tonga	Pa'anga	174
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	108
Turkey	US \$	125
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	78
Ukraine	Euro	131
United Arab Emirates	Dirhams	410
United Kingdom	B Pounds	107
Uruguay	US \$	91
USA	US \$	157
Uzbekistan	US \$	116
Vanuatu	US \$	131
Venezuela	US \$	117
Vietnam	US \$	88
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	264
Other countries not listed	US\$	215

---

**GOEWERMENTSKENNISGEWING**

---

**SUID-AFRIKAANSE INKOMSTEDIENS****No. 171****27 Februarie 2009****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, Pravin Jamnadas Gordhan, 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 2009 begin.

**P J GORDHAN****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 R80-00 per dag; of
- (ii) om die koste van etes en toevallige uitgawes te delg, 'n bedrag gelyk aan R260-00 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	136
Angola	US \$	191
Antigua and Barbuda	US \$	220
Argentina	US \$	75
Armenia	US \$	279
Austria	Euro	108
Australia	Australian \$	175
Azerbajjani	US \$	145
Bahamas	US \$	191
Bahrain	B Dinars	36

Bangladesh	US \$	79
Barbados	US \$	202
Belarus	Euro	117
Belgium	Euro	124
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	53
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	88
Central African Republic	Euro	96
Chad	Euro	121
Chile	US \$	105
Colombia	US \$	94
Comoros	Euro	85
Cook Islands	New Zealand \$	391
Cote D'Ivoire	Euro	124
Costa Rica	US \$	62
Croatia	Euro	105
Cuba	Euro	107
Cyprus	Euro	116
Czech Republic	Euro	80
Democratic Republic of Congo	US \$	193
Denmark	Euro	185
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	92
Egypt	US \$	90
El Salvador	US \$	80
Equatorial Guinea	Euro	130
Eritrea	US \$	106

Estonia	Euro	91
Ethiopia	US \$	65
Fiji	US \$	100
Finland	Euro	140
France	Euro	149
Gabon	Euro	228
Gambia	Euro	110
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	80
Iceland	ISK	30 320
India	US \$	139
Indonesia	US \$	86
Iran	US \$	67
Iraq	US \$	125
Ireland	Euro	233
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	WON	145 574
Kuwait	US \$	152
Kyrgyzstan	US \$	196
Laos	US \$	100
Latvia	Euro	74

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	US \$	70
Malaysia	US \$	308
Maldives	US \$	202
Mali	Euro	101
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	215
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	109
Morocco	US \$	106
Mozambique	US \$	69
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	1 647
Oman	Rials Omani	55
Pakistan	US \$	53
Palau	US \$	252
Panama	US \$	108
Papa New Guinea	Kina	285

Paraguay	US \$	43
People's Republic of China	US \$	157
Peru	US \$	111
Philippines	US \$	92
Poland	Euro	97
Portugal	Euro	113
Qatar	Qatar Riyals	523
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	78
Russia	Euro	154
Rwanda	US \$	119
Samoa	Tala	243
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	431
Senegal	Euro	150
Serbia	Euro	95
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	180
Slovakia	Euro	81
Slovenia	Euro	73
Solomon Islands	Sol Islands \$	811
Spain	Euro	109
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	843
Switzerland	S Franc	230
Syria	US \$	98
Taiwan	New Taiwan \$	3 628
Tajikistan	US \$	117
Tanzania	US \$	85
Thailand	Thai Baht	3 050
Togo	Euro	78

Tonga	Pa'anga	174
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	108
Turkey	US \$	125
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	78
Ukraine	Euro	131
United Arab Emirates	Dirhams	410
United Kingdom	B Pounds	107
Uruguay	US \$	91
USA	US \$	157
Uzbekistan	US \$	116
Vanuatu	US \$	131
Venezuela	US \$	117
Vietnam	US \$	88
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	264
Ander lande nie gelys nie	US \$	215

**UPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA****Nomb. 171****27 FEBRUWARI 2009****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, Pravin Jamnadas Gordhan, 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 2009.

**P J GORDHAN****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-R80-00 ngosuku; noma
    - (ii) izindleko zokudla nezindleko zokungalindelekile, inani elilingana no-R260-00 ngosuku; noma
  - (b) uma indawo yokuhlala, lapho imali noma isamba sibhekiswe khona, ingaphandle kweRiphabhulikhi futhi leyo mali noma isamba sikhokhwa noma sinikezwa ukukhokhela izindleko zokudla nezindleko ezivelayo, 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	136
Angola	US \$	191
Antigua and Barbuda	US \$	220
Argentina	US \$	75
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	117
Belgium	Euro	124
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	53
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	88
Central African Republic	Euro	96
Chad	Euro	121
Chile	US \$	105
Colombia	US \$	94
Comoros	Euro	85
Cook Islands	New Zealand \$	391
Cote D'Ivoire	Euro	124
Costa Rica	US \$	62
Croatia	Euro	105
Cuba	Euro	107
Cyprus	Euro	116
Czech Republic	Euro	80
Democratic Republic of Congo	US \$	193
Denmark	Euro	185
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	92
Egypt	US \$	90

El Salvador	US \$	80
Equatorial Guinea	Euro	130
Eritrea	US \$	106
Estonia	Euro	91
Ethiopia	US \$	65
Fiji	US \$	100
Finland	Euro	140
France	Euro	149
Gabon	Euro	228
Gambia	Euro	110
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	80
Iceland	ISK	30 320
India	US \$	139
Indonesia	US \$	86
Iran	US \$	67
Iraq	US \$	125
Ireland	Euro	233
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	WON	145 574
Kuwait	US \$	152

Kyrgyzstan	US \$	196
Laos	US \$	100
Latvia	Euro	74
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	US \$	70
Malaysia	US \$	308
Maldives	US \$	202
Mali	Euro	101
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	215
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	109
Morocco	US \$	106
Mozambique	US \$	69
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	1 647
Oman	Rials Omani	55
Pakistan	US \$	53

Palau	US \$	252
Panama	US \$	108
Papa New Guinea	Kina	285
Paraguay	US \$	43
People's Republic of China	US \$	157
Peru	US \$	111
Philippines	US \$	92
Poland	Euro	97
Portugal	Euro	113
Qatar	Qatar Riyals	523
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	78
Russia	Euro	154
Rwanda	US \$	119
Samoa	Tala	243
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	431
Senegal	Euro	150
Serbia	Euro	95
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	180
Slovakia	Euro	81
Slovenia	Euro	73
Solomon Islands	Sol Islands \$	811
Spain	Euro	109
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	843
Switzerland	S Franc	230
Syria	US \$	98
Taiwan	New Taiwan \$	3 628
Tajikistan	US \$	117

Tanzania	US \$	85
Thailand	Thai Baht	3 050
Togo	Euro	78
Tonga	Pa'anga	174
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	108
Turkey	US \$	125
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	78
Ukraine	Euro	131
United Arab Emirates	Dirhams	410
United Kingdom	B Pounds	107
Uruguay	US \$	91
USA	US \$	157
Uzbekistan	US \$	116
Vanuatu	US \$	131
Venezuela	US \$	117
Vietnam	US \$	88
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	264
Amanye amazwe angachaziwe	US\$	215

**TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE****Nomboro 171****27 LUHUHI 2009**

**U TA MUTENGO WA DUVHA NGA DUVHA ZWI TSHI ELANA NA ZWIŁIWA NA MITENGO YA NDEME HU TSHI ITELWA KHETHEKANYO 8(1) YA MULAYO WA MUTHALO 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 Muthalo wa Mbuelo wa, 1962 (Mulayo wa Nomboro. 58 wa 1962), Nge, Pravin Jamnadas Gordhan, Khomishinari wa Tshumelo dza Mithalo wa Mbuelo wa Afrika Tshipembe, ndi fhano u ta kha Shedułu ya heli linwalo mitengo ine ya do vha yo tea u shumiswa nga muthu zwi tshi elana na zwiliwa 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 Tafamuhwe 2009.

**P J GORDHAN****KHOMISHINARI WA TSHUMELO YA MUTHALO WA MBUELO YA AFRIKA  
TSHIPEMBE**

**SHEДУLU**

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 R80-00 nga duvha; kana
    - (ii) mutengo wa zwiliwa na mitengo ya ndeme, mutengo une wa lingana R260-00 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 uri magavhelo kana tshelede ine ya badelelwa phanda i khou netshedzwa kha mutengo wa zwiliwa kana mutengo wa ndeme,

mutengo nga d̄uvha, wo tiwaho u ya nga thebuju i tevhelaho ya  
shango line vhudzulo havha khalo—

**Thebuju: Mutengo wa d̄uvha nga d̄uvha wa uya nnda ha Riphabujiki**

Shango	Tshelede	Mutengo
Albania	Euro	97
Algeria	Euro	136
Angola	US \$	191
Antigua and Barbuda	US \$	220
Argentina	US \$	75
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	117
Belgium	Euro	124
Belize	US \$	152
Benin	Euro	89
Bolivia	US \$	53
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	88
Central African Republic	Euro	96

Chad	Euro	121
Chile	US \$	105
Colombia	US \$	94
Comoros	Euro	85
Cook Islands	New Zealand \$	391
Cote D'Ivoire	Euro	124
Costa Rica	US \$	62
Croatia	Euro	105
Cuba	Euro	107
Cyprus	Euro	116
Czech Republic	Euro	80
Democratic Republic of Congo	US \$	193
Denmark	Euro	185
Djibouti	US \$	99
Dominican Republic	US \$	99
Ecuador	US \$	92
Egypt	US \$	90
El Salvador	US \$	80
Equatorial Guinea	Euro	130
Eritrea	US \$	106
Estonia	Euro	91
Ethiopia	US \$	65
Fiji	US \$	100
Finland	Euro	140
France	Euro	149
Gabon	Euro	228
Gambia	Euro	110
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	80

Iceland	ISK	30 320
India	US \$	139
Indonesia	US \$	86
Iran	US \$	67
Iraq	US \$	125
Ireland	Euro	233
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	WON	145 574
Kuwait	US \$	152
Kyrgyzstan	US \$	196
Laos	US \$	100
Latvia	Euro	74
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	US \$	70
Malaysia	US \$	308
Maldives	US \$	202
Mali	Euro	101
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Euro	178
Mauritius	US \$	215
Mexico	US \$	86
Moldova	US \$	165
Mongolia	US \$	69
Montenegro	Euro	109

Morocco	US \$	106
Mozambique	US \$	69
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	1 647
Oman	Rials Omani	55
Pakistan	US \$	53
Palau	US \$	252
Panama	US \$	108
Papa New Guinea	Kina	285
Paraguay	US \$	43
People's Republic of China	US \$	157
Peru	US \$	111
Philippines	US \$	92
Poland	Euro	97
Portugal	Euro	113
Qatar	Qatar Riyals	523
Republic of Congo	Euro	149
Reunion	Euro	164
Romania	Euro	78
Russia	Euro	154
Rwanda	US \$	119
Samoa	Tala	243
Sao Tome	Euro	86
Saudi Arabia	Saudi Riyal	431
Senegal	Euro	150
Serbia	Euro	95
Seychelles	Euro	275
Sierra Leone	US \$	90
Singapore	Singapore \$	180
Slovakia	Euro	81
Slovenia	Euro	73

Solomon Islands	Sol Islands \$	811
Spain	Euro	109
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	843
Switzerland	S Franc	230
Syria	US \$	98
Taiwan	New Taiwan \$	3 628
Tajikistan	US \$	117
Tanzania	US \$	85
Thailand	Thai Baht	3 050
Togo	Euro	78
Tonga	Pa'anga	174
Trinidad & Tobago	US \$	213
Tunisia	Tunisian Dinar	108
Turkey	US \$	125
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	78
Ukraine	Euro	131
United Arab Emirates	Dirhams	410
United Kingdom	B Pounds	107
Uruguay	US \$	91
USA	US \$	157
Uzbekistan	US \$	116
Vanuatu	US \$	131
Venezuela	US \$	117
Vietnam	US \$	88
Yemen	US \$	94
Zambia	US \$	119
Zimbabwe	US \$	264
Manwe mashango e a si buliwe	US\$	215

Looking for out of print issues of  
Government and Provincial  
Gazettes

We can provide photocopies

**Contact**

The National Library of South Africa,  
Pretoria Campus  
PO Box 397  
0001 PRETORIA

**Physical address**

C/o Andries and Proes Streets  
Entrance in Proes Street

**Contact details**

Tel: (012) 401 9700

E-mail: [infodesk@nlsa.ac.za](mailto:infodesk@nlsa.ac.za)

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001  
Publications: Tel: (012) 334-4508, 334-4509, 334-4510  
Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504  
Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737  
Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001  
Publikasies: Tel: (012) 334-4508, 334-4509, 334-4510  
Advertensies: Tel: (012) 334-4673, 334-4674, 334-4504  
Subskripsies: Tel: (012) 334-4735, 334-4736, 334-4737  
Kaapstad-tak: Tel: (021) 465-7531