

SOUTH AFRICAN REVENUE SERVICE

NO. 7174

27 February 2026

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, Edward Christian Kieswetter, 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 years of assessment commencing on or after 1 March 2026.



EC KIESWETTER
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 R184 per day; or
- (ii) the cost of meals and incidental costs, an amount equal to R595 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	110
Angola	US \$	135
Antigua and Barbuda	US \$	163
Argentina	US \$	116
Armenia	US \$	220
Austria	Euro	133
Australia	A \$	231
Azerbaijan	US \$	145
Bahamas	US \$	228
Bahrain	Bahraini Dinar	36
Bangladesh	US \$	79
Barbados	US \$	202

Belarus	Euro	62
Belgium	Euro	150
Belize	US \$	119
Benin	Euro	105
Bolivia	US \$	78
Bosnia-Herzegovina	Convertible Mark	154
Botswana	Pula	1162
Brazil	Brazilian Real	452
Brunei	US \$	88
Bulgaria	Euro	85
Burkina Faso	CFA Franc	56 890
Burundi	US \$	106
Cambodia	US \$	113
Cameroon	US \$	121
Canada	Canadian \$	213
Cape Verde Islands	Euro	65
Central African Republic	Euro	88
Chad	CFA Franc	75 889
Chile	US \$	94
China (People's Republic)	Yuan	707
Colombia	US \$	94
Comoro Island	Comorian Franc	56 616
Cook Islands	New Zealand \$	211
Cote d'Ivoire	Euro	131
Costa Rica	US \$	116
Croatia	Euro	81
Cuba	US \$	116
Cyprus	Euro	125
Czech Republic	Euro	90
Democratic Republic of Congo	US \$	152
Denmark	Danish Krone	2 328
Djibouti	US \$	99
Dominican Republic	US \$	106
Ecuador	US \$	163
Egypt	US \$	108
El Salvador	US \$	98
Equatorial Guinea	Euro	125
Eritrea	US \$	112
Estonia	Euro	92
Eswatini	Eswatini Lilangeni	2 503
Ethiopia	US \$	69

Fiji	US \$	124
Finland	Euro	171
France	Euro	139
Gabon	Euro	125
Gambia	Euro	74
Georgia	US \$	95
Germany	Euro	125
Ghana	US \$	130
Greece	Euro	131
Grenada	US \$	151
Guatemala	US \$	114
Guinea	Euro	118
Guinea Bissau	Euro	173
Guyana	US \$	118
Haiti	US \$	130
Honduras	US \$	186
Hong Kong	Hong Kong \$	1 505
Hungary	Euro	101
Iceland	ISK	25 466
India	Indian Rupee	6 149
Indonesia	US \$	79
Iran	US \$	120
Iraq	US \$	125
Ireland	Euro	157
Israel	US \$	188
Italy	Euro	139
Jamaica	US \$	116
Japan	Yen	14 255
Jordan	US \$	155
Kazakhstan	US \$	75
Kenya	US \$	138
Kiribati	Australian \$	233
Korea, Republic	Korean Won	183 824
Kuwait (State of)	US \$	138
Kyrgyzstan	US \$	172
Laos	US \$	62
Latvia	US \$	150
Lebanon	US \$	141
Lesotho	Lesotho Loti	1 856
Liberia	US \$	112
Libya	US \$	120

Lithuania	Euro	154
Macao	Hong Kong \$	1 196
Madagascar	Euro	46
Madeira	Euro	290
Malawi	US \$	87
Malaysia	Ringgit	317
Maldives	US \$	202
Mali	Euro	178
Malta	Euro	132
Marshall Islands	US \$	255
Mauritania	Mauritanian Ouguiya	2 399
Mauritius	Mauritian Rupee	4 808
Mexico	Mexican Peso	1 712
Moldova	US \$	117
Mongolia	US \$	69
Montenegro	Euro	90
Morocco	Moroccan Dirham	1 115
Mozambique	US \$	66
Myanmar	US \$	123
Namibia	Namibian \$	1 316
Nauru	Australian \$	278
Nepal	US \$	64
Netherlands	Euro	128
New Zealand	New Zealand \$	206
Nicaragua	US \$	90
Niger	Euro	88
Nigeria	US \$	92
Niue	New Zealand \$	252
North Macedonia	Euro	100
Norway	Norwegian Krone	1 836
Oman	Omani Rial	79
Pakistan	US \$	66
Palau	US \$	252
Palestine	US \$	292
Panama	US \$	105
Papua New Guinea	Kina	285
Paraguay	US \$	76
Peru	US \$	139
Philippines	US \$	90
Poland	Euro	97

Portugal	Euro	87
Qatar	Qatari Riyal	607
Republic of Congo	Euro	122
Reunion	Euro	164
Romania	Euro	83
Russia	Euro	67
Rwanda	US \$	79
Samoa	Tala	193
Sao Tome & Principe	Euro	160
Saudi Arabia	Saudi Riyal	651
Senegal	Euro	121
Serbia	Serbian Dinar	9 121
Seychelles	Euro	166
Sierra Leone	US \$	90
Singapore	Singapore \$	244
Slovakia	Euro	105
Slovenia	Euro	103
Solomon Islands	Solomon Islands \$	1 107
South Sudan	US \$	132
Spain	Euro	113
Sri Lanka	US \$	105
St. Kitts & Nevis	US \$	164
St. Lucia	US \$	215
St. Vincent & The Grenadines	US \$	187
Sudan	US \$	200
Suriname	US \$	107
Sweden	Swedish Krona	1 505
Switzerland	Swiss Francs	212
Syria	Syrian Pound	1 393 415
Taiwan	New Taiwan \$	3 688
Tajikistan	US \$	97
Tanzania	US \$	85
Thailand	Thai Baht	3 422
Togo	CFA Franc	64 214
Tonga	Pa'anga	251
Trinidad & Tobago	US \$	153
Tunisia	Tunisian Dinar	198
Turkey	Euro	94
Turkmenistan	US \$	125
Tuvalu	Australian \$	339
Uganda	US \$	108

Ukraine	Euro	73
United Arab Emirates	UAE Dirham	636
United Kingdom	Pound Sterling	114
Uruguay	US \$	133
USA	US \$	178
Uzbekistan	Euro	80
Vanuatu	US \$	166
Venezuela	US \$	294
Vietnam	US \$	90
Yemen	US \$	94
Zambia	US \$	88
Zimbabwe	US \$	118
Other countries not listed	US \$	215