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SOUTH AFRICAN REVENUE SERVICE

NO. 7182 **27 February 2026**

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 section 8(1)*(b)*(ii) and (iii) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Enoch Godongwana, Minister of Finance, hereby determine that the rate per kilometre referred to in that section must be an amount determined in accordance with the Schedule hereto.



E GODONGWANA
Minister of Finance

SCHEDULE

1. Definition

In this Schedule, "**value**" in relation to a motor vehicle used by the recipient of an allowance as contemplated in section 8(1)*(b)*(ii) and (iii) of the Income Tax Act, 1962, means—

(a) where that motor vehicle (not being a motor vehicle in respect of which paragraph *(b)*(ii) of this definition applies) was acquired by that recipient under a *bona fide* agreement of sale or exchange concluded by parties dealing at arm's length, the original cost thereof to him/her, including any value-added tax but excluding any finance charge or interest payable by him/her in respect of the acquisition thereof;

(b) where that motor vehicle—

(i) is held by that recipient under a lease contemplated in paragraph *(b)* of the definition of "instalment credit agreement" in section 1 of the Value-Added Tax Act, 1991; or

(ii) was held by him/her under such a lease and the ownership thereof was acquired by him/her on the termination of the lease,

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 that motor vehicle at the time when that recipient first obtained the vehicle or the right of use thereof, plus an amount equal to value added tax which would have been payable in respect of the purchase of the vehicle had it been purchased by the recipient at that time at a price equal to that market value.

2. Determination of rate per kilometre

The rate per kilometre referred to in section 8(1)*(b)*(ii) and (iii) must, subject to the provisions of paragraph 4, be determined in accordance with the cost scale set out in paragraph 3, and must 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 that year which is less than the full period of that year, the fixed cost must 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 that recipient has borne the full cost of maintaining the vehicle (including the cost of repairs, servicing, lubrication and tyres), the maintenance cost.

3. Cost scale

Where the value of the vehicle—	Fixed Cost R	Fuel Cost c/km	Maintenance Cost c/km
does not exceed R115 000	38 344	132.9	49.1
exceeds R115 000 but does not exceed R230 000	68 487	148.4	61.4
exceeds R230 000 but does not exceed R345 000	98 689	161.2	67.8
exceeds R345 000 but does not exceed R460 000	125 393	173.4	74.0
exceeds R460 000 but does not exceed R575 000	152 097	185.5	86.9
exceeds R575 000 but does not exceed R690 000	180 078	212.8	102.0
exceeds R690 000 but does not exceed R805 000	208 106	216.5	114.5
exceeds R805 000 but does not exceed R920 000	237 679	220.1	126.9
exceeds R920 000	237 679	220.1	126.9

4. Simplified method

Where—

(a) the provisions of section 8(1)*(b)*(iii) are applicable in respect of the recipient of an allowance or advance; and

(b) no other compensation in the form of a further allowance or reimbursement (other than for parking or toll fees) is payable by the employer to that recipient,

that rate per kilometre is, at the option of the recipient, equal to 495 cents per kilometre.

5. Effective date

The rate per kilometre determined in terms of this Schedule applies in respect of years of assessment commencing on or after 1 March 2026.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 7182 **27 Februarie 2026**

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

Kragtens artikel 8(1)*(b)*(ii) en (iii) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal ek, Enoch Godongwana, Minister van Finansies, hierby dat die skaal per kilometer in daardie artikel bedoel ’n bedrag is wat ooreenkomstig die Bylae hierby vasgestel word.



E GODONGWANA
Minister van Finansies

BYLAE

1. Omskrywing

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

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

(b) waar daardie motorvoertuig—

(i) ingevolge 'n verhuringsooreenkoms soos beoog in paragraaf *(b)* van die omskrywing van "paaiement-kredietooreenkoms" in artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991, deur daardie ontvanger gehou is; of

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

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 daardie motorvoertuig op die tydstip toe daardie ontvanger vir die eerste maal die voertuig of die reg van gebruik daarvan verkry het, tesame met 'n bedrag gelykstaande aan belasting op toegevoegde waarde wat ten opsigte van die aankoop van die voertuig betaalbaar sou gewees het indien dit op daardie tydstip teen 'n prys gelykstaande aan daardie markwaarde deur die ontvanger aangekoop sou gewees het.

2. Vasstelling van skaal per kilometer

Die skaal per kilometer in artikel 8(1)*(b)*(ii) en (iii) bedoel, word, behoudens die bepalings van paragraaf 4, bepaal ooreenkomstig die kosteskaal 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 daardie jaar vir besigheidsdoeleindes gebruik is wat minder is as die volle tydperk van daardie 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 daardie ontvanger die volle koste gedra het van die instandhouding van die voertuig (met inbegrip van herstelwerk, diens, smering en bande), die instandhoudingskoste.

3. Kosteskaal

Waar die waarde van die voertuig—	Vaste koste R	Brand-stof koste c/km	Instand-houdings-koste c/km
R115 000 nie te bowe gaan nie	38 344	132.9	49.1
R115 000 te bowe gaan, maar nie R230 000 nie	68 487	148.4	61.4
R230 000 te bowe gaan, maar nie R345 000 nie	98 689	161.2	67.8
R345 000 te bowe gaan, maar nie R460 000 nie	125 393	173.4	74.0
R460 000 te bowe gaan, maar nie R575 000 nie	152 097	185.5	86.9
R575 000 te bowe gaan, maar nie R690 000 nie	180 078	212.8	102.0
R690 000 te bowe gaan, maar nie R805 000 nie	208 106	216.5	114.5
R805 000 te bowe gaan, maar nie R920 000 nie	237 679	220.1	126.9
R920 000 te bowe gaan	237 679	220.1	126.9

4. Vereenvoudigde metode

Waar—

(a) die bepalings van artikel 8(1)*(b)*(iii) ten opsigte van ‘n ontvanger van ‘n toelae of voorskot van toepassing is; en

(b) geen ander vergoeding in die vorm van ’n verdere toelae of terugbetaling (behalwe vir parkering of tolgeld) deur die werkgewer aan die ontvanger betaalbaar is nie,

is die tarief per kilometer, na keuse van die ontvanger, gelykstaande aan 495 sent per kilometer.

5. Effektiewe datum

Die tarief per kilometer kragtens hierdie Bylae bepaal, is van toepassing ten opsigte van jare van aanslag wat op of na 1 Maart 2026 begin.

UPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA

UKUNQUNYWA KWENDLELAKUBALA EZOSETSHENZISWA MAQONDANA NEKHILOMITHA NGALINYE NGOKWEZINHLOSO ZESIGABA 8(1)*(b)*(ii) NO (iii) SOMTHETHO WEZENTELA YENGENISO, KA-1962

Ngaphansi kwesigaba 8(1)*(b)*(ii) and (iii) soMthetho Wezentela Yengeniso, ka-1962 (uMthetho No. 58 ka-1962), mina, Enoch Godongwana, uNgqongqoshe Wezezimali, ngalokhu nginquma ukuthi indlelakubala ezosetshenziswa maqondana nekhilomitha ngalinye okukhulunywa ngalo kulesi sigaba kumele ibe yisibalo esinqunywe ngokuhambisana nale Sheduli elandelayo.



E GODONGWANA
UNgqongqoshe Wezezimali

ISHEDULI

1. Izincazelo zamagama asetshenzisiwe

Kule Sheduli, "**inani**" uma kukhulunywa ngemoto esetshenziswa umuntu othola isibonelelo njengoba kuhlinzekelwe esigabeni 8(1)*(b)*(ii) kanye no-(iii) soMthetho Wentela Yengeniso ka-1962, kushiwo—

(a) uma leyo moto (okungeyona imoto okukhulunywe ngayo endimeni *(b)*(ii) yalezi zincazelo) itholwe yilowo muntu ngaphansi kwesivumelwano esisemthethweni sokudayiselana noma sokunikana esisayinwe yizinhlangothi zombili ngokunikana inani layo, kubandakanya yonke intela eyengeziwe yentengo kodwa kungabandakanyi izindleko ze-akhawunti noma inzalo okufanele ikhokhwe uyena mayelana nokuthengwa kwaleyo moto;

(b) lapho leyo moto—

(i) isetshenziswa yilowo muntu ngaphansi kwesivumelwano sokuqashiselana okukhulunywe ngaso endimeni *(b)* yencazelo ye"sivumelwano sesikweletu esikhokhwa ngamancozuncozu" esigabeni 1 soMthetho Wentela Yentengo Eyengeziwe, ka-1991; noma

(iii) yayigcinwe uyena ngaphansi kwesivumelwano sokuqashiselana futhi ethole ubunikazi bayo uma sekuphele isivumelwano sokuqashiselana,

inani layo lemali njengoba kuhlinzekelwe encazelweni ye"inani lemali" esigabeni 1 soMthetho Wentela Yentengo Eyengeziwe; noma

(c) kunoma isiphi esinye isimo, inani lasemakethe laleyo moto ngesikhathi itholwa yilowo muntu okokuqala noma ethola ilungelo lokuyisebenzisa, nemali elingana nentela eyengeziwe yentengo ebizokhokhwa ngesikhathi kuthengwa leyo moto ukube leyo moto ithengwe yilowo muntu ngesikhathi nangemali elingana nentengo ebingathengwa ngayo endaweni okudayiswa kuyna izimoto.

2. Ukunqunywa kwendlelakubala ngekhilomitha ngalinye

Indlelakubala ezosetshenziswa maqondana nekhilomitha ngalinye okukhulunywe ngayo esigabeni 8(1)*(b)*(ii) no (iii), kuncike kokuhlinzekelwe endimeni 4, kufanele inqunywe ngokwezibalo ezinikezwe endimeni 3, futhi kumele ibe—

(a) imali yezindleko ezimile ehlukaniswa ngokwebanga elihanjiwe libalwa ngamakhilomitha (ngezinhloso zomsebenzi noma zangasese) okuvela ukuthi ahanjiwe ngemoto ngalowo nyaka wentela: Kuncike ekutheni uma imoto ibisetshenziselwa izinhloso zebhizinisi ngesikhathi esithile ngalowo nyaka kodwa kungewona wonke unyaka, izindleko ezimile kumele kube yisamba esiveza ezindlekweni ezimile izilinganiso ezifanayo nezangesikhathi imoto ebisetshenziselwa ngaso ibhizinisi esikhathini esiyizinsuku ezingu-365;

(b) lapho othola isibonelelo ethwale zonke izindleko zikaphethiloli/udizili osetshenziswe emotweni, izindleko zalowo phethiloli/udizili; futhi

(c) uma lowo muntu ethwale zonke izindleko zokunakekela imoto (kubandakanya izindleko zokuyikhanda, ukuyisevisa, ukuyifaka uwoyela namathayi), izindleko zokuyinakekela.

3. Izilinganiso zezindleko

Uma inani lemoto —	Izindleko ezimile R	Izindleko zikaphethiloli / zikadizili c/km	Izindleko zokuyinakekela c/km
lingeqile ku R115 000	38 344	132.9	49.1
leqe ku R115 000 kodwa lingeqile ku R230 000	68 487	148.4	61.4
leqe ku R230 000 kodwa lingeqile ku R345 000	98 689	161.2	67.8
leqe ku R345 000 kodwa lingeqile ku R460 000	125 393	173.4	74.0
leqe ku R460 000 kodwa lingeqile ku R575 000	152 097	185.5	86.9
leqe ku R575 000 kodwa lingeqile ku R690 000	180 078	212.8	102.0
leqe ku R690 000 kodwa lingeqile ku R805 000	208 106	216.5	114.5
leqe ku R805 000 kodwa lingeqile ku R920 000	237 679	220.1	126.9
leqe ku R920 000	237 679	220.1	126.9

4. Indlela elula

Lapho —

(a) okuhlinzekelwe esigabeni 8(1)*(b)*(iii) kusebenza mayelana nomuntu othola isibonelelo noma ukukhokhelwa okuthile; futhi

(b) singekho esinye isinxephezelo esiyisibonelelo noma ukubuyiselwa imali ethile (ngaphandle kwezimali zokupaka nezikhokhelwa imigwaqo engothelawayeka) okukhokhwa umqashi ekhokhela lowo muntu,

Isibalo ngekhilomitha ngalinye, ngokukhetha kwalowo muntu, singamasenti angu-495 ngekhilomitha.

5. Ukuqala ukusebenza kwalezi zibalo

Indlelakubala esetshenziswa maqondana nekhilomitha ngalinye enqunywe ngolwale Sheduli isebenza mayelana neminyaka ebalelwa intela kusukela noma ngemuva komhla ka 1 Mashi 2026.

TSHEBELETSO YA LEKENO YA AFRIKA BORWA

PEHO YA TJEHO YA KILOMITARA KA NNGWE MABAPI LE SEPALANGWANG BAKENG LA MAIKEMISETSO A KAROLO 8(1)*(b)*(ii) LE (iii) YA *INCOME TAX ACT, 1962*

Ka tlasa karolo 8(1)*(b)*(ii) le (iii) ya *Income Tax Act, 1962 (Act No. 58 of 1962)*, Nna, Enoch Godongwana, Letona la Ditjhelete, ke hlwaya hore tjeho ya kilomitara ka nngwe e hlalositsweng karolong eo e tshwanetse e be palo e hlwauweng ho latela Shejule se mona.



E GODONGWANA
Letona la Ditjhelete

SHEJULE

1. Tlhaloso

Sejuleng sena, "**boleng**" mabapi le sepalangwang se sebediswang ke moamohedi wa kuno e hlaloswang karolong 8(1)*(b)*(ii) le (iii) ya *Income Tax Act, 1962*, e hlalosa—

(a) moo sepalangwang seo (e se sepalangwang ho latela tlhaloso ya serapa *(b)*(ii) e sebetsang ka teng) se fumanwe ke moamohedi eo ka tlasa tumellano e lokileng ya thekiso kapa kgwebisano e phetetsweng ke mekga e mmedi e ikemetseng, tjeho ya mantlha ya sona ho yena, ho kenyeletsa lekgetho le leng le le leng la keketseho ya boleng empa ho sa kenyeletsa tjeho e nngwe le e nngwe kapa tswala e lefellwang ke yena mabapi le phumaneho ya sona;

(b) moo sepalangwang seo—

(i) se nkuwe ke moamohedi ka tlasa tumellano e hlalositsweng serapeng *(b)* ka tlhaloso ya "tumellano ya tefello ya mokitlane" e karolong 1 ya *Value-Added Tax Act, 1991*; kapa

(iv) se ne se nkuwe ke yena ka tlasa tumellano e jwalo ya kadimo le ho ba monga sona, se nkuwe ke yena ha tumellano ya kadimo e feela, boleng ba tjhelete ba teng jwalo ka ha ho totobaditswe tlhalosong ya "boleng ba tjhelete" karolong 1 ya Molao wa Lekgetho la Keketseho ya Boleng; kapa

(c) ntlheng e nngwe, boleng ba mmaraka ba sepalangwang seo ka nako eo moamohedi a fumanang sepalangwang kapa tokelo ya ho ka se sebedisa le palo e lekanang le lekgetho la keketseho ya boleng se ne se tla lefellwa ho latela theko ya sepalangwang ha e ne e ba se rekuwe ke moamohedi ka nako eo ka theko e lekanang le boleng ba mmaraka.

2. Ho hlwaya tjeho ya kilomitara ka nngwe

Ho ipapisitswe le nehelano ya serapa 4, tjeho ya kilomitara ka nngwe e hlalositsweng karolong 8(1)*(b)*(ii) le (iii) e tshwanetse ho hlwauwa ho latela sekala sa tjeho se hlalositsweng serapeng 3, mme e tshwanetse e be palong ya—

(a) tjeho e sa fetoheng e arotsweng ka bohole ba dikilomitara tse bontshitsweng di tsamauwe ke sepalangwang (bakeng la poraevete le mabaka a kgwebo) selemong sa hlahlobo: Ntle le moo sepalangwang se sebedisitswe mabakeng a kgwebo nakong ya selemo seo e le ka tlase ho nako e felletseng ya selemo seo, tjeho e sa fetoheng e tshwanetse e be palo e tsamaisanang le tjeho e sa fetoheng le palo e tshwanang le ya nako ya tshebediso ya mabaka a kgwebo a tsamaisanang le matsatsi a 365;

(b) moo moamohedi wa kuno a nkile tjeho yohle ya dibeso tse sebedisitsweng sepalangweng, tjheho ya dibeso; le

(c) moo moamohedi eo a nkileng tjeho yohle ya ho hlokomela sepalangwang (ho kenyeletsa tjeho ya tokiso, tsamaiso ya tlhokomelo, tlotso le mataere), tjeho ya tlhokomelo.

3. Sekala sa tjeho

Moo boleng ba sepalangwang-	Tjeho e sa fetoheng R	Tjeho ya Dibeso c/km	Tjeho ya Tlhoko-melo c/km
bo sa fete R115 000	38 344	132.9	49.1
bo feta R115 000 empa bo sa fete R230 000	68 487	148.4	61.4
bo feta R230 000 empa bo sa fete R345 000	98 689	161.2	67.8
bo feta R345 000 empa bo sa fete R460 000	125 393	173.4	74.0
bo feta R460 000 empa bo sa fete R575 000	152 097	185.5	86.9
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bo feta R805 000 empa bo sa fete R920 000	237 679	220.1	126.9
bo feta R920 000	237 679	220.1	126.9

4. Mokgwa o bebofaditsweng

Moo—

(a) nehelano ya karolo 8(1)*(b)*(iii) e sebetsang ho latela moamohedi wa kuno kapa tjhelete e nehelwang pele ho tshebetso; mme

(b) ho senang moputso o mong o tla nehelwa ka mokgwa wa kuno kapa tlhapiso (ntle le bakeng la kemong ya dipalangwang le ditsela tse lefellwang) e lefellwang ke ramosebetsi ho moamohedi eo,

tjeho eo ya kilomitara ka nngwe e lekana le 495 sente kilomitara ka nngwe, ka kgetho ya moamohedi.

5. Letsatsi la qaleho

Tjheho ya kilomitara ka nngwe e hlauweng ho latela Shejule sena e sebetsa ho latela hlahlobo ya dilemo e qalang ka la kapa ka mora 1 Hlakubele 2026.

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