

SUBSISTENCE ALLOWANCES AND ADVANCES

Local - see changes from last year

Where the recipient is obliged to spend at least one night away from his or her usual place of residence on business and the accommodation to which that allowance or advance relates is in the Republic of South Africa and the allowance or advance is granted to pay for:

Tax Year	Meals and incidental costs per day (R)	Incidental cost only per day (R)
2021	452	139
2020	435	134
2019	416	128
2018	397	122
2017	372	115
2016	353	109
2015	335	103
2014	319	98

3.82 per kilometre

A reimbursive **travel allowance** is where an **allowance** or advance is based on the actual **distance** travelled for business purposes (that is excluding private use). The rate **per kilometre** is fixed by the Minister of Finance and currently is — • **3.82 per kilometre** (from 1 March **2021**). 24.02.2021