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| RATES PER KILOMETRE**Please note:**The value of the vehicle includes Value-Added Tax (VAT).**2019 (1 March 2018 - 28 February 2019)** - see changes from last year

|  |  |  |  |
| --- | --- | --- | --- |
| **​Value of the vehicle (R)** | **​Fixed cost (R p.a)** | **​Fuel cost (c/km)** | **​Maintenance cost (c/km)** |
| 0 - 85 000 | 28 352 | 95.7 | 34.4 |
| 85 001 - 170 000 | 50 631 | 106.8 | 43.1 |
| 170 001 - 255 000 | 72 983 | 116.0 | 47.5 |
| 255 001 - 340 000 | 92 683 | 124.8 | 51.9 |
| ​340 001 - 425 000 | 112 443 | 133.5 | 60.9 |
| 425 001 - 510 000 | 133 147 | 153.2 | 71.6 |
| 510 001 - 595 000 | 153 850 | 158.4 | 88.9 |
| more than 595 000 | 153 850 | 158.4 | 88.9 |

**Note:**80% of the travelling allowance must be included in the employee’s remuneration for the purposes of calculating PAYE. The percentage is reduced to 20% if the employer is satisfied that at least 80% of the use of the motor vehicle for the tax year will be for business purposes.No fuel cost may be claimed if the employee has not borne the full cost of fuel used in the vehicle and no maintenance cost may be claimed if the employee has not borne the full cost of maintaining the vehicle (e.g. if the vehicle is covered by a maintenance plan).The fixed cost must be reduced on a pro-rata basis if the vehicle is used for business purposes for less than a full year.The actual distance travelled during a tax year and the distance travelled for business purposes substantiated by a log book are used to determine the costs which may be claimed against a travelling allowance.*Alternative simplified method:*Where an allowance or advance is based on the actual distance travelled by the employee for business purposes, no tax is payable on an allowance paid by an employer to an employee up to the rate of 361 cents per kilometre, regardless of the value of the vehicle. However, this alternative is not available if other compensation in the form of an allowance or reimbursement (other than for parking or toll fees) is received from the employer in respect of the vehicle.**2018 (1 March 2017 - 28 February 2018) -**see changes from previous year

|  |  |  |  |
| --- | --- | --- | --- |
| **​Value of the vehicle (R)** | **​Fixed cost (R p.a)** | **​Fuel cost (c/km)** | **​Maintenance cost (c/km)** |
| 0 - 85 000 | 28 492 | 91.2 | 32.9 |
| 85 001 - 170 000 | 50 924 | 101.8 | 41.2 |
| 170 001 - 255 000 | 73 427 | 110.6 | 45.4 |
| 255 001 - 340 000 | 93 267 | 118.9 | 49.6 |
| ​340 001 - 425 000 | 113 179 | 127.2 | 58.2 |
| 425 001 - 510 000 | 134 035 | 146.0 | 68.4 |
| 510 001 - 595 000 | 154 879 | 150.9 | 84.9 |
| more than 595 000 | 154 879 | 150.9 | 84.9 |

 **2017 (1 March 2016 - 28 February 2017)**

|  |  |  |  |
| --- | --- | --- | --- |
| **​Value of the vehicle (R)** | **​Fixed cost (R p.a)** | **​Fuel cost (c/km)** | **​Maintenance cost (c/km)** |
| 0 - 80 000 | 26 675 | 82.4 | 30.8 |
| 80 001 - 160 000 | 47 644 | 92.0 | 38.6 |
| 160 001 - 240 000 | 68 684 | 100.0 | 42.5 |
| 240 001 - 320 000 | 87 223 | 107.5 | 46.4 |
| ​320 001 - 400 000 | 105 822 | 115.0 | 54.5 |
| 400 001 - 480 000 | 125 303 | 132.0 | 64.0 |
| 480 001 - 560 000 | 144 784 | 136.5 | 79.5 |
| more than 560 000 | 144 784 | 136.5 | 79.5 |

 **2016 (1 March 2015 - 29 February 2016)**

|  |  |  |  |
| --- | --- | --- | --- |
| **​Value of the vehicle (R)** | **​Fixed cost (R p.a)** | **​Fuel cost (c/km)** | **​Maintenance cost (c/km)** |
| ​0 - 80 000 | ​26 105 | ​78.7 | ​29.3 |
| ​80 001 - 160 000 | ​46 505 | ​87.9 | ​36.7 |
| ​160 001 - 240 000 | ​66 976 | ​95.5 | ​40.4 |
| ​240 001 - 320 000 | ​84 945 | ​102.7 | ​44.1 |
| ​320 001 - 400 000 | ​102 974 | ​109.9 | ​51.8 |
| ​400 001 - 480 000 | ​121 886 | ​126.1 | ​60.8 |
| ​480 001 - 560 000 | ​140 797 | ​130.4 | ​75.6 |
| ​more than 560 000 | ​140 797 | ​130.4 | ​75.6 |

**2015 (1 March 2014 - 28 February 2015)**

|  |  |  |  |
| --- | --- | --- | --- |
| **​Value of the vehicle (R)** | **​Fixed cost (R p.a)** | **​Fuel cost (c/km)** | **​Maintenance cost (c/km)** |
| 0 - 80 000 | ​25 946 | ​92.3 | ​27.6 |
| ​80 001 - 160 000 | ​46 203 | ​103.1 | ​34.6 |
| ​160 001 - 240 000 | ​66 530 | ​112.0 | ​38.1 |
| ​240 001 - 320 000 | ​84 351 | ​120.5 | ​41.6 |
| ​320 001 - 400 000 | ​102 233 | ​128.9 | ​48.8 |
| ​400 001 - 480 000 | ​120 997 | ​147.9 | ​57.3 |
| ​480 001 - 560 000 | ​139 760 | ​152.9 | ​71.3 |
| ​more than 560 000 | ​139 760 | ​152.9 | ​71.3 |

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