

VOERTUIGPOEL: KILOMETER-EN DAGTARIEWE

Tariewe (rand / km) vanaf **1 Januarie 2023**

| BESKRYWING | TIPE | KM TARIEF | MINIMUMTARIEF | | MINIMUM KM | |
|--|------|-----------|---------------|---------|------------|---------|
| | | | DAG | HALFDAG | DAG | HALFDAG |
| | | | ≥ 5 ure | < 5 ure | ≥ 5 ure | < 5 ure |
| MOTORS MET LUGVERKOELING | | | | | | |
| 1.1L / 1.2L i10 5 deur (5 sitplek) | 79 | R 3,99 | R 383 | R 303 | 96 | 76 |
| 1.1L i10 outo 5 deur (5 sitplek) | 82 | R 3,99 | R 383 | R 303 | 96 | 76 |
| 1.4L Figo 5 deur (5 sitplek) | 76 | R 4,28 | R 413 | R 321 | 96 | 75 |
| 1.4 i20 5deur (5 sitplek) | 57 | R 4,44 | R 455 | R 354 | 102 | 80 |
| 1.2L Hyundai 5 deur (5 sitplek) | 58 | R 6,74 | R 582 | R 445 | 86 | 66 |
| 1.25L Grand i10 outo 5 deur (5 sitplek) | 81 | R 4,54 | R 455 | R 354 | 100 | 78 |
| 1.6 i20 5 deur (5 sitplek) | 78 | R 4,73 | R 494 | R 378 | 104 | 80 |
| 1.6L Corolla / Elantra (5 sitplek) | 87 | R 5,10 | R 559 | R 431 | 110 | 85 |
| 1.6L (5 sitplek) | 84 | R 5,10 | R 559 | R 431 | 110 | 85 |
| 1.3L Avanza (7 sitplek) | 80 | R 4,76 | R 544 | R 406 | 114 | 85 |
| 1.5L Avanza (7 sitplek) | 51 | R 5,06 | R 544 | R 406 | 107 | 80 |
| 1.4L Suzuki automatic (7 sitplek) | 55 | R 5,06 | R 544 | R 406 | 107 | 80 |
| 1.6L VW Caddy 5 deur (7 sitplek) | 83 | R 4,80 | R 548 | R 378 | 114 | 79 |
| MINIBUSSE | | | | | | |
| 2.5D Hyundai H1 L/V (8 sitplek) | 88 | R 8,58 | R 1 023 | R 728 | 119 | 85 |
| 2.5D/2.7L Quantum L/V (10 sitplek) | 52 | R 8,58 | R 1 023 | R 728 | 119 | 85 |
| 2.7 Quantum vir rolstoel (4 sitplek) | 54 | R 8,58 | R 1 023 | R 728 | 119 | 85 |
| 2.8 GL Quantum LWB (11 sitplek) | 56 | R 8,58 | R 1 023 | R 728 | 119 | 85 |
| MINIBUSSE – Benodig PDP | | | | | | |
| 2.5D Quantum (14 sitplek) | 85 | R 8,58 | R 981 | R 698 | 114 | 81 |
| 2.5D Quantum Ses'Fikile (16 sitplek) | 63 | R 8,58 | R 981 | R 698 | 114 | 81 |
| MINIBUS – Benodig PDP + kode 10 | | | | | | |
| FORD (19 sitplek) | 77 | R 10,73 | R 1 425 | R 987 | 133 | 92 |
| VW CRAFTER /FORD (22 sitplek) | 86 | R 10,73 | R 1 425 | R 987 | 133 | 92 |
| PANEELWAENS | | | | | | |
| 2.7L Quantum –paneelwa (2 sitplek) | 65 | R 8,58 | R 773 | R 508 | 90 | 59 |
| 1.3L Avanza paneelwa (2 sitplek) | 64 | R 4,76 | R 507 | R 379 | 106 | 80 |
| BAKKIES | | | | | | |
| 1.3/1.6L ½ ton met kappie + hak (2 sitplek) | 67 | R 4,21 | R 423 | R 303 | 101 | 72 |
| 2.0L 1ton sonder kappie+ hak (2 sitplek) | 50 | R 5,90 | R 522 | R 395 | 88 | 67 |
| 2.5D 1ton sonder kappie + hak (2 sitplek) | 47 | R 6,74 | R 571 | R 445 | 85 | 66 |
| H U U R V A N B E S T U U R D E R S | | | | | | |
| Bestuurder(s) kan vooraf op versoek gehuur word via 021-8084611 slegs vir bus tipes 63,77,85,86 geen motors. | | | | | | |
| 1-8 ure @ R448/dag & > 8 ure @ R896/dag | | | | | | |
| Minimum dag- en ½dagtarief slegs van toepassing indien meer as kilometer tarief | | | | | | |
| Dagtarief: > as 5 ure Halfdagtarief: < as 5 ure | | | | | | |

2. PRIVAATVOERTUIG vir amptelike gebruik

Ingevolge die belastingwet word 'n werknemer wat nie 'n maandelikse vervoer-/reistoelaag ontvang toegelaat om hoogstens **R4,64** per km met ingang **1/3/2023** belastingvry te eis. Eise wat meer as **R4,64** per km behoel bring mee dat die totale eis belasbaar word en nie net die gedeelte bo **R4,64** per km nie. Eise van werknemers wat 'n vervoer-/reistoelaag ontvang insluitend die wat minder as **R4,64** per km behoel is ten volle belasbaar. *Tarief vir 2022 was R4,18 per km.* In die lig hiervan sal dit in die meeste gevalle nie raadsaam wees om meer as **R4,18** per km te eis nie.

Belangrike Kennisgewing:

Terugeis van reiskoste moet binne drie (3) maande van die reis geëis word en sal streng toegepas word om te verseker dat eise binne die korrekte belasting -en ouditperiode hanteer word.

Wanneer van huis af werk:

Synde tussen huis en werkplek kan die km ongelukkig nie geëis word volgens SARS nie. Indien dit nie deel is van normale funksies en vergoed moet word kan dit via salarisstelsel gedoen word. Indien afstand van huis na bestemming nie meer behoel as van fakulteit na bestemming kan dit so geëis word m.a.w. werklike afstand, maar indien dit meer is as van normale werkplek dan slegs die afstand tussen werk en bestemming.

| Enjinvolume | Sedan 5/wa | Bakkie | 4x4 Bakkie | Bussie (MPV) | M/Fiets |
|-------------|------------|--------|------------|--------------|---------|
| Tot 1250 | 3,20 | 2,80 | | 4,15 | 2,13 |
| 1251-1550 | 4,01 | 3,67 | | 4,15 | 2,51 |
| 1551-1750 | 4,34 | 4,14 | | 4,46 | |
| 1751-1950 | 4,92 | 4,72 | 5,29 | 4,46 | |
| 1951-2150 | 5,33 | 4,83 | 5,29 | 5,18 | |
| 2151-2500 | 6,03 | 5,19 | 6,10 | 5,89 | |
| 2501-3500 | 7,43 | 5,53 | 6,69 | 7,55 | |
| Bo 3500 | 8,78 | 6,27 | 8,30 | 8,71 | |

AP WEVER

Direkteur: Vervoerdienste

2023/03/01

VEHICLE POOL: KILOMETER- AND DAY TARIFFS

Tariffs (rand / km) from **1 January 2023**

| DESCRIPTION | TYPE | KM TARIFFS | MINIMUM TARIFF | | MINIMUM KM | |
|--|------|------------|----------------|-----------|------------|-----------|
| | | | DAY | HALFDAY | DAY | HALFDAY |
| | | | ≥ 5 hours | < 5 hours | ≥ 5 uhours | < 5 hours |
| VEHICLES WITH AIRCON | | | | | | |
| 1.1L / 1.2 L i10 5door (5 seater) | 79 | R 3,99 | R 383 | R 303 | 96 | 76 |
| 1.1L i10 automatic 5 door (5 seater) | 82 | R 3,99 | R 383 | R 303 | 96 | 76 |
| 1.4L Figo 5 door (5 seater) | 76 | R 4,28 | R 413 | R 321 | 96 | 75 |
| 1.4 i20 5door (5 seater) | 57 | R 4,44 | R 455 | R 354 | 102 | 80 |
| 1.2L Hyundai 5 door (5 seater) | 58 | R 6,74 | R 582 | R 445 | 86 | 66 |
| 1.25L Grand i10 outo 5 door (5 seater) | 81 | R 4,54 | R 455 | R 354 | 100 | 78 |
| 1.6 i20 5 door (5 seater) | 78 | R 4,73 | R 494 | R 378 | 104 | 80 |
| 1.6L Corolla / Elantra (5 seater) | 87 | R 5,10 | R 559 | R 431 | 110 | 85 |
| 1.6L (5 seater) | 84 | R 5,10 | R 559 | R 431 | 110 | 85 |
| 1.3L Avanza (7 seater) | 80 | R 4,76 | R 544 | R 406 | 114 | 85 |
| 1.5L Avanza (7 seater) | 51 | R 5,06 | R 544 | R 406 | 107 | 80 |
| 1.4L Suzuki automatic (7 seater) | 55 | R 5,06 | R 544 | R 406 | 107 | 80 |
| 1.6L VW Caddy 5 door(7 seater) | 83 | R 4,80 | R 548 | R 378 | 114 | 79 |
| MINIBUSESSES | | | | | | |
| 2.5D Hyundai H1 L/V (8 seater) | 88 | R 8,58 | R 1 023 | R 728 | 119 | 85 |
| 2.5D/2.7L Quantum L/V (10 seater) | 52 | R 8,58 | R 1 023 | R 728 | 119 | 85 |
| 2.7 Quantum for wheel chairs (4 seater) | 54 | R 8,58 | R 1 023 | R 728 | 119 | 85 |
| 2.8 GL Quantum LWB (11 seater) | 56 | R 8,58 | R 1 023 | R 728 | 119 | 85 |
| MINIBUSESSES – PDP | | | | | | |
| 2.5D Quantum (14 seater) | 85 | R 8,58 | R 981 | R 698 | 114 | 81 |
| 2.5D Quantum Ses'Fikile (16 seater) | 63 | R 8,58 | R 981 | R 698 | 114 | 81 |
| MINIBUS – PDP + code 10 | | | | | | |
| FORD (19 sitplek) | 77 | R 10,73 | R 1 425 | R 987 | 133 | 92 |
| VW CRAFTER/FORD (22 seater) | 86 | R 10,73 | R 1 425 | R 987 | 133 | 92 |
| PANEL VAN | | | | | | |
| 2.7L Quantum –panel van (2 seater) | 65 | R 8,58 | R 773 | R 508 | 90 | 59 |
| 1.3L Avanza panel van (2 seater) | 64 | R 4,76 | R 507 | R 379 | 106 | 80 |
| PICK-UP's | | | | | | |
| 1.3/1.6L ½ ton + canopy + tow bar (2 seater) | 67 | R 4,21 | R 423 | R 303 | 101 | 72 |
| 2.0L 1ton without canopy + tow bar (2 seater) | 50 | R 5,90 | R 522 | R 395 | 88 | 67 |
| 2.5D 1ton without canopy + tow bar (2 seater) | 47 | R 6,74 | R 571 | R 445 | 85 | 66 |
| DRIVERS FOR RENT | | | | | | |
| Driver(s) can be booked in advance on request via 021-8084611 only for bus types 63,77,85,86, no other vehicles: | | | | | | |
| 1-8 hours @ R448/day & > 8 hours @ R896/day | | | | | | |
| Minimum day & ½ day tariffs only applicable when more than kilometer tariff | | | | | | |
| Day tariff: > 5 hours Half day tariff: < 5 hours | | | | | | |

2. PRIVATE VEHICLES for official use:

In terms of the tax laws an employee who does not receive a monthly transport/travel allowance is permitted to claim up to **R4,64** per km up to from **1/3/2023** tax free. Claims amounting to more than **R4,64** per km mean that the total claim becomes taxable and not only the portion above **R4,64** per km. Claims from employees who do receive a transport/travel allowance, including those amounting to less than **R4,64** per km, are fully taxable. *Tariff for 2022 was R4,18/km.*

In view of this, it would in most cases not be advisable to claim more than **R4,64** per km.

Important Notice:

Reimbursement of private transport claims must be done within three (3) months of the actual trip and will be strictly enforced to ensure an error free claim and ample time for the tax and audit period.

When working from home:

Being between home and workplace the km can unfortunately not be claimed according to SARS. If it is not part of normal function could compensate via salary system. If distance from home to 'site' is no longer amounted to than from workplace to 'site' it can be claimed in other words actual distance, but if it is more than from normal workplace then only the distance between work actual distance, but if it is more than from normal workplace then only the distance between work and site.

| Enjinvolume | Sedan S/wa | Pick-up | 4x4 Pick-up | BussieBus (MPV) | Motorbike |
|-------------|------------|---------|-------------|-----------------|-----------|
| Tot 1250 | 3,20 | 2,80 | | 4,15 | 2,13 |
| 1251-1550 | 4,01 | 3,67 | | 4,15 | 2,51 |
| 1551-1750 | 4,34 | 4,14 | | 4,46 | |
| 1751-1950 | 4,92 | 4,72 | 5,29 | 4,46 | |
| 1951-2150 | 5,33 | 4,83 | 5,29 | 5,18 | |
| 2151-2500 | 6,03 | 5,19 | 6,10 | 5,89 | |
| 2501-3500 | 7,43 | 5,53 | 6,69 | 7,55 | |
| Bo 3500 | 8,78 | 6,27 | 8,30 | 8,71 | |

AP WEVER

Direkteur: Transport Services

2023/03/01