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SARS Travel Rates & Logbook

The 2027 tax year (1 March 2026 - 28 February 2027) rate, the full cost scale, and a printable logbook that meets the SARS record-keeping requirement.

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There is no single "AA rate per km"

The Automobile Association's calculator produces a vehicle-specific cost certificate for its logged-in members. What SARS publishes is different: a prescribed reimbursement rate of R4.95 per business kilometre, and a separate cost scale used to work out a travel deduction against an allowance. This sheet covers the SARS figures, which are the ones that decide your tax.

The two 2027 tax year rates

PRESCRIBED REIMBURSIVE RATE

R4.95/km

A qualifying reimbursement at or below this rate is not subject to PAYE. From 1 March 2026 the portion above it is subject to employees' tax.

COST-SCALE RATE

Varies by value

Used to calculate a deduction against a travel allowance or advance when actual costs are not claimed. See the table below.

R4.95 is a tax threshold, not a compulsory employer payment. Your contract or travel policy sets what you are actually paid.

SARS cost scale

Total rate per km = (fixed cost ÷ annual km) + fuel + maintenance. Government Notice 7182, dated 27 February 2026, effective 1 March 2026.

VEHICLE VALUE	FIXED (R/YEAR)	FUEL (C/KM)	MAINT (C/KM)
≤ R115,000	38,344	132.9	49.1
R115,001 - R230,000	68,487	148.4	61.4
R230,001 - R345,000	98,689	161.2	67.8
R345,001 - R460,000	125,393	173.4	74.0
R460,001 - R575,000	152,097	185.5	86.9
R575,001 - R690,000	180,078	212.8	102.0
R690,001 - R805,000	208,106	216.5	114.5
R805,001 - R920,000	237,679	220.1	126.9
> R920,000	237,679	220.1	126.9

Include fuel only if you bore the full fuel cost, and maintenance only if you bore the full maintenance cost. Apportion the fixed amount if the vehicle was used for business for less than the full tax year.

Sources: Government Notice 7182 (27 February 2026) and the SARS 2026/27 eLogbook. General information, not tax advice - confirm your own position with SARS or a registered tax practitioner. Full guide and calculator at moneytoday.co.za/guides/aa-rates-per-km

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Travel Logbook

SARS requires a logbook before any travel deduction is allowed. Print one sheet per month and keep it with your tax records for five years.

2027 TAX YEAR (1 MARCH 2026 - 28 FEBRUARY 2027)

TAX YEAR	PRESCRIBED RATE
2027 tax year (Mar 2026 - Feb 2027)	R4.95/km
2026 tax year (Mar 2025 - Feb 2026)	R4.76/km
2025 tax year (Mar 2024 - Feb 2025)	R4.84/km
2024 tax year (Mar 2023 - Feb 2024)	R4.64/km

SUBSISTENCE (LOCAL)	PER DAY
Meals and incidental costs, per day	R595
Incidental costs only, per day	R184

Deemed amounts for qualifying overnight business travel in South Africa.

Name _____ Vehicle make and model _____ Registration _____

Month _____ Opening odometer (1 March) _____ Closing odometer (28 February) _____

DATE	ROUTE (FROM - TO)	BUSINESS REASON	ODO START	ODO END	BUSINESS KM

What SARS expects

Record the opening and closing odometer readings for the full tax year, and for each business trip the date, route, reason and kilometres. You do not need to itemise private trips - total private kilometres are the difference. Home-to-work travel is private and cannot be claimed.