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## GENERAL NOTICE

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### NOTICE 712 OF 2006

## SOUTH AFRICAN REVENUE SERVICE

### EMPLOYEES TAX DEDUCTION TABLES

1. In terms of paragraph 9(2) of the Fourth Schedule to the Income Tax Act, 1962 (Act 58 of 1962) it is hereby announced that new deduction tables which are prescribed in terms of paragraph 9(1) of the Fourth Schedule, came into operation on 1 March 2006.
  - 1.1 The new deduction tables are known as the Guide for Employers in respect of Employees Tax - EMP 10, Volume 47 and shall remain in operation until further notice.
  - 1.2 The previous EMP 10 Deduction Tables, Volume 46, which came into force on 1 March 2005 are hereby withdrawn with effect from 1 July 2006.
2. The Guide for Employers in respect of Employees Tax - EMP 10, Volume 47, will be sent to all registered employers before 1 July 2006.
3. A notice in this regard was issued on 23 February 2006 to users of the Statutory Tax Rates.

**ISSUED BY THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**KENNISGEWING 712 VAN 2006****SUID-AFRIKAANSE INKOMSTEDIENS****WERKNEMERSBELASTINGAFTREKKINGSTABELLE**

1. Kragtens paragraaf 9(2) van die Vierde Bylae by die Inkomstebelastingwet, 1962 (Wet 58 van 1962) word hiermee bekend gemaak dat die nuwe aftrekkingstabelle wat ingevolge paragraaf 9(1) van die Vierde Bylae voorgeskryf word, op 1 Maart 2006 in werking getree het.
  - 1.1 Die nuwe aftrekkingstabelle staan bekend as die Riglyne vir Werkgewers ten opsigte van Werknemersbelasting - EMP 10, Volume 47, en sal van krag bly tot verdere kennisgewing.
  - 1.2 Die vorige EMP 10-Belastingaftrekkingstabelle, Volume 46, wat op 1 Maart 2005 in werking getree het, word met ingang 1 Julie 2006 teruggetrek.
2. Die Riglyne vir Werkgewers ten opsigte van Werknemersbelasting - EMP 10, Volume 47, sal voor 1 Julie 2006 aan alle geregistreerde werkgewers gestuur word.
3. 'n Kennisgewing in hierdie verband is reeds op 23 Februarie 2006 aan alle gebruikers van die Statutêre Belastingkale gestuur.

**UITGEREIK DEUR DIE KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS**

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