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GOVERNMENT NOTICES

SOUTH AFRICAN REVENUE SERVICE

No. 179

2 EyoKwindla 2007

UKUMISELWA KWESIBONELELO SEMIHLA NGEMIHLA
NGOKUPHATHELELE KUKUTYA NEENDLEKO EZINGALINDELEKANGA
NGEENJONGO ZECANDELO 8(1) LOMTHETHO WERHAFU YENGENISO,
1962 UMTHETHO NO. 58 WOVE- 1962 [THE INCOME TAX ACT, 1962 (ACT
NO. 58 OF 1962)]

Ngamandla endiwathweswe licandelo 8(1)(c)(ii) lomThetho we- Income Tax Act, 1962 (Act No. 58 of 1962), Mna, Pravin Jamnadas Gordhan, uKomishinala we-South African Revenue Service, ngokwenjenje ndimisela iShedyuli elapha amaxabiso aza kuthathwa engasetyenziswe ngqo ngumntu ngokuphathelele kukutya neendleko ezingalindelekanga ngeenjongo zecandelo 8(1)(a)(i)(bb) zomThetho.

Amaxabiso amiselweyo kwesi saziso asebenza ngokuphathelele kunyaka wovavanyo oqala ngomhla woku-1 Matshi 2006

**P.J. GORDHAN****UKOMISHINALA WE-SOUTH AFRICAN REVENUE SERVICE****ISHEDYULI**

1. Ngaphandle kokuba umxholo ubonakalisa ngenye indlela, naliphi na igama okanye intetho enikelwe intsingiselo kumThetho we-Income Tax Act, 1962, liqulathe intsingiselo enikelwe ngaloo ndlela.

2. Amaxabiso alandelayo aza kuthathwa njengasetyenziswe ngqo ngumamkeli onikwe isibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo (i-advance) esigunyaziswe okanye sihlawulwe—

(a) apho indawo yokuhlala enxulumene nesibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo ikwiRiphabliki kwanokuthi eso sibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo sihlawulwe okanye sinikelwe ukuhlawulela—

(i) iindleko ezingalindelekanga kuphela, isixa esilingana nama- R60-00 ngosuku; okanye

(ii) iindleko zokutya neendleko ezingalindelekanga, isixa esilingana ne- R196-00 ngosuku; okanye

(b) apho indawo yokuhlala enxulumene nesibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo ingaphandle kweRiphabliki kwanokuthi eso sibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo sihlawulwe okanye sinikelwe ukuhlawulela iindleko zokutya neendleko ezingalindelekanga, isixa esilingana ne- US\$190 ngosuku.

SOUTH AFRICAN REVENUE SERVICE

No. 179

2 uNdasa 2007

UKUNQUNYWA KWEMALI YANSUKU ZONKE MAYELANA NEZINDLEKO ZOKUDLA NEZEZINGOZI NGEZINJONGO ZIKA-SECTION 8(1) WOMTHETHO WENTELA I-INCOME TAX ACT, 1962 (ACT NO. 58 KA-1962)

Ngokwamandla engiwanikwe ngu-section 8(1)(c)(ii) womthetho wentela i-Income Tax Act, 1962 (Act No. 58 ka-1962), mina, Pravin Jamnadas Gordhan, umKhomishana weSouth African Revenue Service, lapho ngingquma kuShejuli amanani okufanele abhekwe njengachithwe ngumuntu mayelana nezindleko zokudla nezezingozi ngezinjongo zika-section 8(1)(a)(i)(bb) walowo Mthetho.

Amanani anqunywe kulesi saziso asebenza ngokuphathelele nonyaka wokuhlola oqale ngomhla ka-1 kuMashi ka-2006.

**P.J. GORDHAN****UMKHOMISHANA WE-SOUTH AFRICAN REVENUE SERVICE****ISHEJULI**

1. Ngaphandle kwalapho umongo ubonisa ngenye indlela, noma yiliphi igama noma inkulumo okuthiwa lisho okuthile emthethweni wentela i-Income Tax Act, 1962, lisho leyonto okuthiwa liyayisho.
2. La manani alandelayo azobhekwa njengachithwe yilowo owamukele, onikezwe noma okhokhelwe imali noma imali ekhokhwa kusengaphambili—

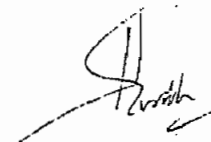
- (a) lapho indawo yokuhlala, leyo mali noma imali ekhokhwa kusengaphambili, ephathelene nayo, ikule Riphahbuliki futhi leyo mali noma imali ekhokhwa kusengaphambili, ikhokhwa noma inikezwa ukuze ikhokhele—
- (i) izindleko zezingozi kuphela, inani elilingana no-R60-00 ngosuku; noma
 - (ii) izindleko zokudla nezindleko zezingozi, inani elilingana no-R196-00 ngosuku; noma
- (b) lapho indawo yokuhlala, leyo mali noma imali ekhokhwa kusengaphambili, ephathelene nayo, ingaphandle kwale Riphahbuliki futhi leyo mali noma imali ekhokhwa kusengaphambili, ikhokhwa noma inikezwa ukuze ikhokhele izindleko zokudla nezindleko zezingozi, inani elilingana no-US\$190 ngosuku.

SOUTH AFRICAN REVENUE SERVICE**No. 180****2 EyoKwindla 2007**

**UKUMISELWA KWESIBONELELO SEMIHLA NGEMIHLA
NGOKUPHATHELELE KUKUTYA NEENDLEKO EZINGALINDELEKANGA
NGEENJONGO ZECANDELO 8(1) LOMTHETHO WERHAFU YENGENISO,
1962 UMTHETHO NO. 58 WOVE- 1962 [THE INCOME TAX ACT, 1962 (ACT
NO. 58 OF 1962)]**

Ngamandla endiwathweswe licandelo 8(1)(c)(ii) lomThetho we- Income Tax Act, 1962 (Act No. 58 of 1962), Mna, Pravin Jamnadas Gordhan, uKomishinala we-South African Revenue Service, ngokwenjenje ndimisela iShedyuli elapha amaxabiso aza kuthathwa engasetyenziswe ngqo ngumntu ngokuphathelele kukutya neendleko ezingalindelekanga ngeenjongo zecandelo 8(1)(a)(i)(bb) zomThetho.

Amaxabiso amiselweyo kwesi saziso asebenza ngokuphathelele kunyaka wovavanyo oqala ngomhla woku-1 Matshi 2007.

**P.J. GORDHAN****UKOMISHINALA WE-SOUTH AFRICAN REVENUE SERVICE**

ISHEDYULI

1. Ngaphandle kokuba umxholo ubonakalisa ngenye indlela, naliphi na igama okanye intetho enikelwe intsingiselo kumThetho we-Income Tax Act, 1962, liqulathe intsingiselo enikelwe ngaloo ndlela.

2. Amaxabiso alandelayo aza kuthathwa njengasetyenziswe ngqo ngumamkeli onikwe isibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo (i-advance) esigunyaziswe okanye sihlawulwe—

(a) apho indawo yokuhlala enxulumene nesibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo ikwiRiphabliki kwanokuthi eso sibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo sihlawulwe okanye sinikelwe ukuhlawulela—

(i) iindleko ezingalindelekanga kuphela, isixa esilingana nama-R63-50 ngosuku; okanye

(b) (ii) iindleko zokutya neendleko ezingalindelekanga, isixa esilingana nama- R208-00 ngosuku; okanye

(c) apho indawo yokuhlala enxulumene nesibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo ingaphandle kweRiphabliki kwanokuthi eso sibonelelo okanye isibonelelo sangaphambi kokunikela ngenkonzo sihlawulwe okanye sinikelwe ukuhlawulela iindleko zokutya neendleko ezingalindelekanga, isixa esilingana nama-R200 ngosuku.

SOUTH AFRICAN REVENUE SERVICE

No. 180

2 uNdasa 2007

UKUNQUNYWA KWEMALI YANSUKU ZONKE MAYELANA NEZINDLEKO ZOKUDLA NEZEZINGOZI NGEZINJONGO ZIKA-SECTION 8(1) WOMTHETHO WENTELA I-INCOME TAX ACT, 1962 (ACT NO. 58 KA-1962)

Ngokwamandla engiwanikwe ngu-section 8(1)(c)(ii) womthetho wentela i-Income Tax Act, 1962 (Act No. 58 ka-1962), mina, Pravin Jamnadas Gordhan, umKhomishana weSouth African Revenue Service, lapho ngingquma kuShejuli amanani okufanele abhekwe njengachithwe ngumuntu mayelana nezindleko zokudla nezezingozi ngezinjongo zika-section 8(1)(a)(i)(bb) walowo Mthetho.

Amanani anqunywe kulesi saziso asebenza ngokuphathelene nonyaka wokuhlola oqala ngomhla ka-1 kuMashi ka-2007.

**P.J. GORDHAN****UMKHOMISHANA WE-SOUTH AFRICAN REVENUE SERVICE****ISHEJULI**

1. Ngaphandle kwalapho umongo ubonisa ngenye indlela, noma yiliphi igama noma inkulumo okuthiwa lisho okuthile emthethweni wentela i-Income Tax Act, 1962, lisho leyonto okuthiwa liyayisho.
2. La manani alandelayo azobhekwa njengachithwe yilowo owamukele, onikezwe noma okhokhelwe imali noma imali ekhokhwa kusengaphambili—

- (a) lapho indawo yokuhlala, leyo mali noma imali ekhokhwa kusengaphambili, ephathelene nayo, ikule Riphahbuliki futhi leyo mali noma imali ekhokhwa kusengaphambili, ikhokhwa noma inikezwa ukuze ikhokhele—
- (i) izindleko zezingozi kuphela, inani elilingana no-R63-50 ngosuku; noma
 - (ii) izindleko zokudla nezindleko zezingozi, inani elilingana no-R208-00 ngosuku; noma
- (b) lapho indawo yokuhlala, leyo mali noma imali ekhokhwa kusengaphambili, ephathelene nayo, ingaphandle kwale Riphahbuliki futhi leyo mali noma imali ekhokhwa kusengaphambili, ikhokhwa noma inikezwa ukuze ikhokhele izindleko zokudla nezindleko zezingozi, inani elilingana no-US\$200 ngosuku.
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