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GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. 412

7 April 2009

**DECLARATION OF A PERSON OR CLASS OR CATEGORY OF PERSON AS AN
EMPLOYEE IN TERMS OF PARAGRAPH (d) OF THE DEFINITION OF
"EMPLOYEE" IN THE FOURTH SCHEDULE TO THE INCOME TAX ACT, 1962**

By virtue of the powers vested in me by paragraph (d) of the definition of "employee" in the Fourth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962) I, Trevor Andrew Manuel, Minister of Finance, hereby declare any person whose services has been procured for or provided to a client by a "temporary employment services" as defined in section 198 of the Labour Relations Act, 1995 (Act No. 66 of 1995), to be an employee for the purposes of the definition of "employee" in the Fourth Schedule to the Income Tax Act, 1962, with effect from 1 March 2009.

**T A MANUEL
MINISTER OF FINANCE**

No. 412

7 April 2009

**VERKLARING VAN 'N PERSOON OF KLAS OF KATEGORIE VAN PERSOON AS
WERKNEMER INGEVOLGE PARAGRAAF (d) VAN DIE OMSKRYWING VAN
"WERKNEMER" IN DIE VIERDE BYLAE BY DIE INKOMSTEBELASTINGWET,
1962**

Kragtens die bevoegdheid aan my verleen deur paragraaf (d) van die omskrywing van "werknemer" in die Vierde Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), verklaar ek, Trevor Andrew Manuel, Minister van Finansies, enige persoon wie se dienste deur 'n "tydelike werkverskaffingsdiens" soos omskryf in artikel 198 van die Wet op Arbeidsverhoudinge, 1995 (Wet No. 66 van 1995), vir 'n kliënt verkry of aan 'n kliënt voorsien is, as 'n werknemer vir doeleindes van die omskrywing van "werknemer" in die Vierde Bylae by die Inkomstebelastingwet, 1962, met ingang vanaf 1 Maart 2009.

**T A MANUEL
MINISTER VAN FINANSIES**

ISAZISO SIKAHULUMENI

UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA

Nomb. 412

7 EPRELI 2009

**ISINGQUMO NGOMUNTU NOMA ISIGABA SOMUNTU NJENGESISEBENZI
NGOKWESIGABA (d) SENCAZELO "YESISEBENZI" KWISHEDULI YESINE YOMTHETHO
WENTELA, KA-1962**

Ngokwegunya lamandla engawanikiwe ngokwesigaba (d) sencazelo "yesisebenzi" kwiSheduli Yesine yoMthetho Wentela, ka-1962 (uMthetho onguNomb. 58 ka-1962) Mina, Trevor Andrew Manuel, uNgqongqoshe Wezezimali, ngingquma ngomuntu umsebenzi wakhe osetshenzisiwe noma owenziwe komunye "ngokomsebenzi wetoho" njengokuchazwe kwisigaba 198 se-Labour Relations Act, ka-1995 (uMthetho onguNomb. 66 ka-1995), ukuba abe isisebenzi ngokwenhloso yencazelo "yesisebenzi" kwiSheduli Yesine yoMthetho Wentela, ka-1962, kusukela ngomhlaka-1 Mashi 2009.

**T A MANUEL
UNGQONGQOSHE WEZEZIMALI**

NĀDIVHADZO YA MUVHUSO

TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE**Nomboro 412****7 Lambamai 2009****MULEVHO WA VHATHU KANA KIĀSI KANA KHETHEKANYO YA VHATHU
U YA NGA PHARA (d) YA ṬHALUTSHEDZO YA "MUSHUMI" KHA
SHEDUĀU YA VHUṆA YA MULAYO WA MUTHELO WA MBUELO, WA 1962**

U ya nga maanda enda hweswa kha phara (d) ya ṭhalutshedzo ya **"ṭhalutshedzo ya mushumi"** kha Shedulu ya Vhuṅa ya Mulayo wa Muthelo wa Mbuelo, wa 1962 (Mulayo wa Nomboro 58 wa 1962), Nṅe, Trevor Andrew Manuel, Minisiṭa wa zwa Gwama, ndi fhano u ḡivhadza lwa tshiofisi uri muthu muṅwe na muṅwe we tshumelo yawe ya waniwa kana u ṅetshedzwa kha khasiṭama nga **"tshumelo ya mushumo wa tshifhinga nyana"** sa zwe zwa ṭalutshedziswa zwone kha khethekanyo 198 ya Mulayo wa Vhushaka ha Vhashumi Mushumoni, wa 1995 (Mulayo wa Nomboro 66 wa 1995), u vha mushumi hu tshi itelwa ṭhalutshedzo ya **"mushumi"** kha Shedulu ya Vhuṅa ya Mulayo wa Muthelo wa Mbuelo, wa 1962, u bva nga la 1 Ṭhafamuhwe 2009.

T. A. MANUEL**MINISIṬA WA ZWA GWAMA**
