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CONTENTS**INHOUD**

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>
GOVERNMENT NOTICE			GOEWERMENTSKENNISGEWING		
South African Revenue Service			Suid-Afrikaanse Inkomstediens		
<i>Government Notice</i>			<i>Goewermentskennisgewing</i>		
169 Value-Added Tax Act (89/1991): Withdrawal of regulations to calculate the tax payable in terms of a small retailers VAT package.....	3	32994	169 Wet op Belasting op Toegevoegde Waarde (89/1991): Terugtrek van regulasies vir die berekening van belasting betaalbaar ingevolge die kleinhandelaars BTW pakket.....	5	32994

GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE

No. 169

1 March 2010

WITHDRAWAL OF REGULATIONS ISSUED IN TERMS OF SECTION 16(1) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991), TO CALCULATE THE TAX PAYABLE IN TERMS OF A SMALL RETAILERS VAT PACKAGE

By virtue of the power vested in me by section 16(1) of the Value-Added Tax Act, 1991, I, Pravin Jamnadas Gordhan, Minister of Finance, hereby withdraw, in the Schedule hereto, the regulations issued in terms of that section, as published in *Government Gazette* 27425 of 1 April 2005, for the calculation of tax payable in terms of a small retailers VAT package, with effect from 1 March 2010, and furthermore prescribe the transitional measures applicable to the withdrawal.



P. J. GORDHAN
MINISTER OF FINANCE

SCHEDULE

1. In this Schedule any expression defined in the—
 - (a) Value-Added Tax Act, 1991 (Act No. 89 of 1991), (“the Act”); and
 - (b) the regulations issued in terms of section 16(1) of the Act, and published in *Government Gazette* No. 27425 of 1 April 2005 (“the regulations”);shall bear the meaning so assigned to it.
2. The regulations are withdrawn with effect from 1 March 2010.
3. An approved vendor may no longer use the calculation method contained in paragraph 5 of the regulations with effect from 1 March 2010.
4. The following transitional arrangements will apply as a result of the withdrawal of the regulations:
 - (a) An approved vendor who continues to be registered for value-added tax in terms of the Act may, notwithstanding paragraph 3 above, continue to use the calculation method contained in paragraph 5 of the regulations until 31 May 2010 and must implement the necessary accounting and record keeping systems to comply with the relevant provisions of the Act on or before 31 May 2010;
 - (b) An approved vendor who qualifies and elects to be registered as a micro business in terms of the Sixth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962) may continue to use the calculation method contained in paragraph 5 of the regulations until 31 May 2010.

SUID-AFRIKAANSE INKOMSTEDIENS**No. 169****1 Maart 2010****TERUGTREK VAN REGULASIES UITGEVAARDIG INGEVOLGE ARTIKEL 16(1) VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991, (WET NO. 89 VAN 1991), VIR DIE BEREKENING VAN BELASTING BETAALBAAR INGEVOLGE DIE KLEINHANDELAARS BTW PAKKET**

Kragtens die bevoegdheid aan my verleen ingevolge artikel 16(1) van die Wet op Belasting op Toegevoegde Waarde, 1991, trek ek, Pravin Jamnadas Gordhan, Minister van Finansies, hiermee, in die Bylae hierby, die regulasies uitgevaardig ingevolgde daardie artikel en soos gepubliseer in *Staatskoerant* 27425 van 1 April 2005, vir die berekening van belasting betaalbaar ingevolge die kleinhandelaars BTW pakket, met effek van 1 Maart 2010 terug, en skryf verder die oorgangsbepalings van toepassing op die terugtrekking voor.

P. J. GORDHAN**MINISTER VAN FINANSIES**

BYLAE

1. In hierdie Bylae het enige uitdrukking waaraan 'n betekenis toegeskryf is in die—
 - (a) Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), ("die Wet"); en
 - (b) die regulasies uitgevaardig ingevolge artikel 16(1) van die Wet, soos gepubliseer in *Staatskoerant* No. 27425 van 1 April 2005 ("die regulasies"); sodanige betekenis.
2. Die regulasies word met effek van 1 Maart 2010 teruggetrek.
3. 'n Goedgekeurde ondernemer mag, met effek van 1 Maart 2010, nie meer die berekeningsmetode vervat in paragraaf 5 van die regulasies gebruik nie.
4. Die volgende oorgangsbepalings sal as gevolg van die terugtrekking van die regulasies geld:
 - (a) Nieteenstaande paragraaf 3 hierbo, mag 'n goedgekeurde ondernemer wie voortgaan om ingevolge die Wet geregistreer te wees vir belasting op toegevoegde waarde tot 31 Mei 2010 voortgaan om die berekeningsmetode vervat in paragraaf 5 van die regulasies te gebruik en moet die nodige rekenkundige- en rekordhoudingstelsels voor of op 31 Mei 2010 implimenteer, ten einde die tersaaklike bepalinge van die Wet na te kom;
 - (b) 'n Goedgekeurde ondernemer wie kwalifiseer en die keuse uitoefen om geregistreer te word as 'n mikro-besigheid ingevolge die Sesde Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962) mag tot 31 Mei 2010 voortgaan om die berekeningsmetode vervat in paragraaf 5 van die regulasies te gebruik.

NDIVHADZO YA MUVHUSO

TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE

Nomboro. 169

1 Thafamuhwe 2010

U HUMISWA HA NDAULO YO BVISWAHO U YA NGA KHETHEKANYO 16(1) YA MULAYO WA NDEME YA MUTHELO WO ENGEDZEDZWAHO, WA 1991 (MULAYO WA NOMBORO. 89 WA 1991), U VHALELA MUTHELO U NE WA BADELWA U YA NGA PHAKHEDZHI YA VETHE YA MABINDU MATUKU

U ya nga maanda enda hweswa kha khethekanyo 16(1) ya Mulayo wa Ndeme ya Muthelo wo Engedzedzwaho, wa 1991, Nge, Pravin Jamnadas Gordhan, Minisiṭa wa zwa Gwama, ndi fhano u humisela murahu Sheduḽu ya iḽi liṽwalo, ndaulo dzo bviswaho u ya nga yeneyo khethekanyo, sa zwo gandiswaho kha *Gurannḽa ya Muvhuso* 27425 ya 1 Lambamai 2005, kha u vhalela muthelo u ne wa badelwa u ya nga nga phakhedzhi ya VETHE ya mabindu matuku, u bva nga ḽa Thafamuhwe 2010, na u isa phanda maga a tshanduko a shumaho kha u humiselwa murahu

P.J. GORDHAN

MINISIṬA WA ZWA GWAMA

SHEDULU

1. Kha iyi Sheduḽu ipfi ḽiṇwe na ḽiṇwe ḽo ṭalutshedzwaho kha—

(a) Mulayo wa Ndeme ya Muthelo wo Engedzedzwaho, wa 1991 (Mulayo wa Nomboro. 89 wa 1991), (“Mulayo”); na

(b) Ndaulo yo bviswaho u ya nga khethekanyo 16(1) ya Mulayo, yo gandḽiswaho kha *Gurannḽa ya Muvhuso* Nomboro. 27425 ya 1 Lambamai 2005 (“ndaulo”);
dzi ḽo hwala ṭhalutshedzo ye dza ṇetshedzwa.

2. Ndaulo dzi khou humiselwa murahu u bva nga ḽa 1 Ṭhafamuhwe 2010.

3. Murengisi o themendelwaho ha tsha ḽo shumisa maitele a u vhalela a re kha phara 5 ya ndaulo u bva nga ḽa 1 Ṭhafamuhwe 2010.

4. Nzudzanyo dza tshanduko i tevhelaho dzi ḽo shuma zwo bveledzwa nga u humiselwa murahu ha ndaulo:

(a) Murengisi o themendelwaho a ne a bvela phanḽa na u ḽiṇwalisa kha muthelo wa ndeme yo engedzedzwaho u ya nga Mulayo a nga, hu sina u hanedza zwi re kha phara 3 i re afho nṭha, bvela phanḽa na u shumisa maitele a u vhalela a re kha phara 5 ya ndaulo u swika 31 Shundunthule 2010 u fanela u shumisa sisteme ya u vhulunga rekhodo na muvhalelano wo teaho u tevhedza ṇetshedzo yo teaho ya Mulayo nga ḽa kana phanḽa ha ḽa 31 Shundunthule 2010;

(b) Murengisi o themendelwaho o teaho na u nanga u ḽiṇwalisa sa ramabindu muṭuku u ya nga Sheduḽu ya Rathi ya Mulayo wa Muthelo wa Mbuelo, wa 1962 (Mulayo wa Nomboro. 58 wa 1962) a nga bvela phanḽa na u shumisa maitele a u vhalela a re kha phara 5 a ndaulo u swika 31 Shundunthule 2010.

ISAZISO SIKAHULUMENI
UPHIKO LWEZEZIMALI LWASENINGIZIMU AFRIKA

Nomb. 169**1 March 2010**

UKUHOXISWA KWEMIGOMO EKHISHWE NGOKWESIGABA 16(1) SOMTHETHO WE-VALUE-ADDED TAX, KA-1991 (UMTHETHO ONGUNOMB. 89 KA-1991), UKUBALA INTELA EKHOKHWAYO NGOKUHAMBISANA NE-SMALL RETAILERS VAT PACKAGE

Ngokwamandla engiwanikiwe ngokwesigaba 16(1) soMthetho we-Value-Added Tax, ka-1991, Mina, Pravin Jamnadas Gordhan, uNgqongqoshe Wezezimali, ngihoxisa, kulolu Luhlu, imigomo ekhishwe ngokwaleso sigaba, njengoba kushicilelwe kwi-*Government Gazette* 27425 yangomhla ka-1 April 2005, sokubalwa kwentela ekhokhwayo ngokuhambisana ne-small retailers VAT package, kusukela ngomhla ka-1 March 2010, futhi ngibeka izindlela ezihambisana nalokhu kuhoxiswa.

P. J. GORDHAN**UNGQONGQOSHE WEZEZIMALI**

UHLU**1. Kulolu luhlu okushiwo kwachazwa—**

(a) kuMthetho we-Value-Added Tax, ka-1991 (uMthetho onguNomb. 89 ka-1991), (“uMthetho”);

(b) nemigomno ekhishwe ngokwesigaba 16(1) soMthetho, kwashicilelwa kwi-*Government Gazette* Nr. 27425 ka-1 April 2005 (“imigomo”);

kuzokuba nencazelo ebhekiswe kukho.

2. Imigomo iyahoxiswa kusukela ngomhla ka-1 March 2010.**3. Umdayisi ovumelekile ngeke esasebenzisa indlela yokubala esesigabeni 5 semigomo kusukela ngomhla ka-1 March 2010.****4. Lawa malungiselelo enguquko alandelayo azosetshenziswa ngenxa yokuhoxiswa kwemigomo:**

(a) Umdayisi ovumelekile oqhubekayo nokubhaliselwa i-value-added tax ngokoMthetho, ngaphandle kokubheka isigaba 3 ngenhla, uzoqhubeka asebenzise indlela yokubala esesigabeni 5 semigomo kuze kube ngomhla ka-31 May 2010 futhi kufanele asebenzise izindlela zokubala nezokugcina amabhuku ukuhambisana nemibandela efanele yoMthetho ngaphambi noma ngomhla ka-31 May 2010;

(b) Umdayisi ovumelekile ofanelekile nokhetha ukubhalisa njengosomabhizinisi omncane ngokoLuhlu Lwesithupha loMthetho WeNtela Yemali Engenayo, ka-1962 (uMthetho onguNomb. 58 ka-1962) angaqhubeka asebenzise indlela yokubala esesigabeni 5 semigomo kuze kube ngomhla ka-31 May 2010.
