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**GOVERNMENT NOTICES
GOEWERMENTSKENNISGEWINGS**

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

No. 289

1 April 2011

NOTICE ISSUED IN TERMS OF PARAGRAPH 14(3)(a) OF THE FOURTH SCHEDULE TO THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), PRESCRIBING THE DATE BY WHICH AN EMPLOYER MUST RENDER A RETURN AS PRESCRIBED IN THAT PARAGRAPH

By the power vested in me by paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby determine that an employer's return (EMP 501) for the period—

- (a) 1 March 2010 to 28 February 2011 must be rendered on or before 3 June 2011;
and
(b) 1 March 2011 to 31 August 2011 must be rendered on or before 31 October 2011.

**G N V MAGASHULA
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

No. 289

1 April 2011

KENNISGEWING UITGEVAARDIG INGEVOLGE PARAGRAAF 14(3)(a) VAN DIE VIERDE BYLAE BY DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962), WAT DIE DATUM VOORSKRYF WANNEER 'N OPGAWE SOOS VEREIS INGEVOLGE DAARDIE ARTIKEL, INGEDIEN MOET WORD

Kragtens die bevoegdheid aan my verleen ingevolge paragraaf 14(3)(a) van die Vierde Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal, ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee, dat die opgawe vir werkgewers (EMP 501) vir die tydperk—

- (a) 1 Maart 2010 tot 28 Februarie 2011 voor of op 3 Junie 2011 ingedien moet word;
en
(b) 1 Maart 2011 tot 31 Augustus 2011 voor of op 31 Oktober 2011 ingedien moet word.

**G N V MAGASHULA
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**

TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE

Nomboro 289

1 Lambamai 2011

NDIVHADZO YO BVISWA U YA NGA PHARA 14(3)(a) YA SHEDULU YA VHUṄA YA MULAYO WA MUTHALO WA MBUELO WA, 1962 (MULAYO WA NOMBORO 58 WA 1962), U RANDELA DATUMU INE NGAYO MUTHOLI A FANELA U NETSHEDZA FOMO DZA MUTHALO SA ZWO RANDELWAHO KHA YENEYO PHARA

U ya nga maanda e nda hweswa kha phara 14(3)(a) ya Shedulu ya vhuṅa ya Mulayo wa Muthalo wa Mbuelo wa, 1962 (Mulayo wa Nomboro 58 wa 1962), Nṅe, George Ngakane Virgil Magashula, Mukhomishinari wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi fhano u ta uri fomo dza muthalo wa mutholi (EMP 501) wa tshifhinga tsha u bva —

- (a) 1 Thafamuhwe 2010 u swika 28 Luhuhi 2011 u fanela u netshedzwa nga la kana phanda ha la 3 Fulwi 2011; na
- (b) 1 Thafamuhwe 2011 u swika 31 Thangule 2011 u fanela u netshedzwa nga la kana phanda ha la 31 Tshimedzi 2011.

G N V MAGASHULA
MUKHOMISHINARI: TSHUMELO YA MBUELO YA AFRIKA
TSHIPEMBE

UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA

Nomb. 289

1 Mbasa 2011

ISAZISO ESIKHISHWE NGOKWESIGABA 14(3)(a) SESHEDULI YESINE YOMTHETHO WENTELA YEMALI ENGENAYO, KA-1962 (UMTHETHO ONGUNOMB. 58 KA-1962), SOKUBEKA USUKU LAPHO UMQASHI KUFANELE AFAKE KHONA AMAFOMU OKUBUYISELWA INTELA NJENGOBA KUBEKWE KULESO SIGABA

Ngamandla engiwanikwe ngokwesigaba 14(3)(a) soMthetho Wentela Yemali Engenayo, ka-1962 (uMthetho onguNomb. 58 ka-1962), Mina, George Ngakane Virgil Magashula, uKhomishana Wophiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika, ngibeka ukuthi ukufakwa kwamafomu entela ngabaqashi (EMP 501), ngesikhathi—

- (a) sika-1 Mashi 2010 kuya ku-28 Februwari 2011, kufanele kwenziwe ngaphambi noma ngomhla ka-3 Juni 2011, futhi
- (b) ngesika-1 Mashi 2010 kuya ku-31 Agasti 2010, kufanele kwenziwe ngaphambi noma ngomhla ka-29 Okthoba 2010 .

G N V MAGASHULA
UKHOMISHANA, UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA
ENINGIZIMU AFRIKA

No. 290

1 April 2011

MANNER OF SUBMISSION OF CERTAIN RETURNS AND PAYMENTS OF VALUE-ADDED TAX PRESCRIBED IN TERMS OF PARAGRAPH (v) OF THE PROVISO TO SECTION 28(1) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991)

In terms of paragraph (v) of the proviso to section 28(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) (the VAT Act), I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe that—

- (a) no payment by cheque of value-added tax (VAT) in excess of R100 000 may be made at a South African Revenue Service office or by post; and
- (b) all vendors falling within Category C in terms of section 27 of the VAT Act must submit VAT returns in electronic format and make VAT payments electronically,

from 1 May 2011, unless I, having regard to the circumstances, direct otherwise.



G N V MAGASHULA
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

No. 290

1 April 2011

WYSE VAN INDIENING VAN SEKERE OPGAWES EN BETALINGS VAN BELASTING OP TOEGEVOEGDE WAARDE VOORGESKRYF INGEVOLGE PARAGRAAF (v) VAN DIE VOORBEHOUDSBEPALING TOT ARTIKEL 28(1) VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991, (WET NO. 89 VAN 1991)

Ingevolge paragraaf (v) van die voorbehoudsbepaling tot artikel 28(1) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991) (die BTW Wet), bepaal ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens, dat—

- (a) geen betaling van belasting op toegevoegde waarde (BTW) wat die bedrag van R100 000 oorskry, deur 'n tjek, by enige kantoor van die Suid-Afrikaanse Inkomstediens of per pos, gemaak mag word nie; en
- (b) alle ondernemers wat in Kategorie C, ingevolge Artikel 27 van die BTW Wet val, BTW-opgawes in elektroniese formaat moet indien en BTW-betalings elektronies moet maak,

met effek van 1 Mei 2011, tensy ek, met inagneming van die omstandighede, andersins bepaal.



G N V MAGASHULA
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS

ND IVHADZO YA MUVHUSO

TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE

Nomboro 290

1 Lambamai 2011

**ND ILA YA U N ETSHEDZWA HA DZIN WE FOMO DZA MUTHILO NA
MBADELO DZA NDEME YA MUTHILO WO ENGEDZEDZWAHO ZWO
RANDELWA U YA NGA PHARA (v) KHA KHUMBELO YA KHETHEKANYO
28(1) YA MULAYO WA NDEME YA MUTHILO WO ENGEDZEDZWAHO
WA, 1991 (MULAYO WA NOMBORO 89 WA 1991)**

U ya nga phara (v) kha khumbelo ya khethekanyo 28(1) ya Mulayo wa Ndeme ya Muthelo wo Engedzedzwaho wa, 1991 (Mulayo wa Nomboro. 89 wa 1991) (Mulayo wa VAT), Nq e, George Ngakane Virgil Magashula, Mukhomishinari wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi fhanu u bula zwauri —

- (a) a huna mbadelo ya tsheke ya ndeme ya muthelo wo engedzedzwaho (VAT) ine ya fhira R100 000 ine ya nga itwa ofisini dza Tshumelo ya Mbuelo ya Afrika Tshipembe kana nga poswo; na
- (b) vhan etshedzi vhatshumelo vhot he vhane vha vha nga fhasi ha Khethekanyo C u ya nga khethekanyo 27 ya Mulayo wa VAT vha fanela u n etshedza fomo dza muthelo dza VAT nga fomethe ya el ekit hironiki na u badela VAT nga el ekit hironiki,

u bva nga 1 a 1 Shundunthule 2011, nga nnd ani ha musu nne, ndo dzhiela nyimele ni na nda zwi vhea nga in we nd ila.

G N V MAGASHULA

MUKHOMISHINARI: TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE

ISAZISO SIKAHULUMENI**UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA**

Nomb. 290

1 Mbaso 2011

INDLELA YOKUTHUMELA IZICELO EZITHILE ZOKUBUYISELWA NOKUKHOKHELWA KWENTELA I-VALUE-ADDED TAX EBKWE NGOKWESIGABA (v) SE-PROVISO YENGENYE 28(1) SOMTHETHO WE-VALUE-ADDED TAX, KA-1991 (UMTHETHO ONGUNOMB. 89 KA-1991)

Ngokwesigaba (v) se-proviso yengxenye 28(1) soMthetho we-Value-Added Tax, ka-1991 (uMthetho onguNomb. 89 ka-1991), Mina, George Ngakane Virgil Magashula, uKhomishana Wophiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika, ngibeka ukuthi—

- (a) akukho ukukhokhwa kwe-Value Added Tax (VAT) ngesheki okwedlula u-R100 000 okuzokwenziwa ehovisi loPhiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika noma ngeposi; futhi
- (b) bonke abathengisi abangena ngaphansi kuka-Category C ngokwesigaba 27 soMthetho we-VAT kufanele bathumele izicelo zokubuyiselwa i-VAT ngekhompiyutha futhi bakhokhele i-VAT ngekhompiyutha,

kusukela ngomhla ka-1 Meyi 2011, ngaphandle uma Mina, ngokubheka isimo, ngingquma ngenye indlela.



G N V MAGASHULA

UKHOMISHANA: UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA

No. 291

1 April 2011

TIME OF MAKING OF CERTAIN PAYMENTS OF INCOME TAX AND VALUE-ADDED TAX PRESCRIBED IN TERMS OF SECTION 89sex(2) OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962) AND PARAGRAPH (iv) OF THE PROVISIO TO SECTION 28(1) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991)

In terms of section 89sex(2) of the Income Tax Act, 1962 (Act No. 58 of 1962), (the Income Tax Act) and paragraph (iv) of the proviso to section 28(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) (the VAT Act), I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe that as from 1 May 2011, any payment made under the Income Tax Act or the VAT Act using a South African Revenue Service drop box on a business day must be received by no later than 15:00, failing which it will be deemed to have been received on the first following business day, unless I, having regard to the circumstances, direct otherwise.



G N V MAGASHULA
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

No. 291

1 April 2011

TYD VAN MAAK VAN SEKERE BETALINGS VAN INKOMSTEBELASTING EN BELASTING OP TOEGEVOEGDE WAARDE VOORGESKRYF INGEVOLGE ARTIKEL 89sex(2) VAN DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962) EN PARAGRAAF (iv) VAN DIE VOORBEHOUDSBEPALING TOT ARTIKEL 28(1) VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NO. 89 VAN 1991)

Ingevolge artikel 89sex(2) van die Inkomstebelastingwet , 1962 (Wet No. 58 van 1962), (die Inkomstebelastingwet) en paragraaf (iv) van die voorbehoudsbepaling tot artikel 28(1) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991) (die BTW Wet), bepaal ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens dat, met effek van 1 Mei 2011, enige betaling gemaak op 'n besigheidsdag ingevolge die Inkomstebelastingwet of die BTW Wet deur die gebruik van 'n Suid-Afrikaanse Inkomstediens aflewerbus, nie later as 15:00 ontvang moet word nie, waarna sodanige betaling geag word op die eerste daaropvolgende besigheidsdag ontvang te gewees het, tensy ek, met inagneming van die omstandighede andersins bepaal.



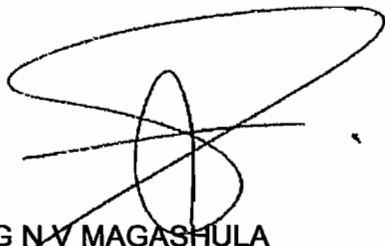
G N V MAGASHULA
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS

ND IVHADZO YA MUVHUSO**TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE****Nomboro 291****1 Lambamai 2011**

TSHIFHINGA TSHA DZIŊ WE MBADELO DZA MUTHELO WA MBUELO NA MUTHELO WA NDEME YO ENGEDZEDZWAHO WO RANDELWAHO U YA NGA KHETHEKANYO 89sex(2) YA MULAYO WA MUTHELO WA MBUELO WA, 1962 (MULAYO WA NOMBORO 58 WA 1962) NA PHARA (iv) YA KHUMBELO KHA KHETHEKANYO 28(1) YA MULAYO WA NDEME YA MUTHELO WO ENGEDZEDZWAHO WA, 1991 (MULAYO WA NOMBORO. 89 WA 1991)

U ya nga khethekanyo 89sex(2) ya Mulayo wa Muthelo wa Mbuelo wa, 1962 (Mulayo wa Nomboro 58 wa 1962), (Mulayo wa Muthelo wa Mbuelo) na phara (iv) ya khumbelo kha khethekanyo 28(1) ya Mulayo wa Ndeme ya Muthelo wo Engedzedzwaho wa, 1991 (Mulayo wa Nomboro. 89 wa 1991) (Mulayo wa VAT), Nṅ e, George Ngakane Virgil Magashula, Mukhomishinari wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi fhano u bula zwauri u bva nga 1 a 1 Shundunthule 2011, mbadelo dziŋ we na dziŋ we dzine dza itwa nga fhasi ha Mulayo wa Muthelo kana Mulayo wa VAT hu tshi shumiswa hune ha

poswa marifhi kha Tshumelo ya Mbuelo ya Afrika Tshipembe nga ǫ uvha ǀ a
mushumo a fanela u ǀ anganedzwa i sa a thu u rwa iri ya 15:00,u kundelwa
zwi ǫ o ita uri vhu ǀ anganedzwe u thoma kha ǫ uvha ǀ a Mushumo ǀ i
tevhelaho, nga nǫ ani ha musu nne, ndo dzhiela nyimele nǫ ha, nda zwi
vhea nga in we nǫ ila.



G N V MAGASHULA

MUKHOMISHINARI: TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE

ISAZISO SIKAHULUMENI**UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA**

Nomb. 291

1 Mbasa 2011

ISIKHATHI SOKUKHOKHELWA OKUTHILE KWENTELA YEMALI ENGENAYO NE-VALUE-ADDED TAX ESIBEKWE NGOKWESIGABA 89sex(2) SOMTHETHO WENTELA YEMALI ENGENAYO, KA-1962 (UMTHETHO ONGUNOMB. 58 KA-1962) NESIGABA (vi) SE-PROVISO YENGXENYE 28(1) SOMTHETHO WE-VALUE-ADDED TAX, KA-1991 (UMTHETHO ONGUNOMB. 89 KA-1991)

Ngokwesigaba 89sex(2) soMthetho Wentela Yemali Engenayo, ka-1962 (uMthetho onguNomb. 58 ka-1962), (UMthetho Wentela Yemali Engenayo) nesigaba (vi) se-proviso yengxenye 28(1) somthetho we-value-added tax, ka-1991 (umthetho onguNomb. 89 ka-1991) (UMthetho we-VAT), Mina, George Ngakane Virgil Magashula, uKhomishana Wophiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika, ngibeka ukuthi kusukela ngomhla ka-1 Meyi 2011, noma yikuphi ukukhokha ngaphansi koMthetho Wentela noma uMthetho we-VAT ngokusebenzisa i-drop box yoPhiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika ngosuku lokusebenza kufanele kwemukelwe ngaphambi kuka-15:00, okuyothi uma lokhu kungenzeki kuthathwe ngokuthi kwamukelwe ngosuku lokuqala olulandelayo lokusebenza, ngaphandle uma Mina, ngokubheka isimo, nginguma ngenye indlela.



G N V MAGASHULA

UKHOMISHANA: UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA