

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

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IMPORTANT NOTICE

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**GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING**

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

No. 212

23 March 2012

INCOME TAX ACT, 1962

The wording of the notification in terms of section 108(2) of the Income Tax Act, 1962, in Government Notice No. 23 published in *Government Gazette* No. 34936 on 25 January 2012, is hereby substituted by:

"AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE REPUBLIC OF SAN MARINO FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS

In terms of section 108(2) of the Income Tax Act, 1962 (Act No. 58 of 1962), read in conjunction with section 231(4) of the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996), it is hereby notified that the Agreement for the exchange of information relating to tax matters set out in the Schedule to this Notice has been entered into with the Government of the Republic of San Marino and has been approved by Parliament in terms of section 231(2) of the Constitution.

It is further notified in terms of Article 10 of the Agreement, that the date of entry into force is 28 January 2012."

Note:

The wording of the Agreement as set out in the Schedule of the original notification, remains unchanged and is not reproduced in this Notice.

No. 212

23 Maart 2012

INKOMSTEBELASTINGWET, 1962

Die bewoording van die kennisgewing ingevolge artikel 108(2) van die Inkomstebelastingwet, 1962, in Staatskennisgewing Nr. 23 wat in *Staatskoerant* Nr. 34936 op 25 Januarie 2012 gepubliseer is, word hiermee vervang deur:

"OOREENKOMS TUSSEN DIE REGERING VAN DIE REPUBLIEK VAN SUID-AFRIKA EN DIE REGERING VAN DIE REPUBLIEK VAN SAN MARINO VIR DIE UITRUIL VAN INLIGTING TEN OPSIGTE VAN BELASTINGAANGELEENTHEDE

Ingevolge artikel 108(2) van die Inkomstebelastingwet, 1962 (Wet Nr. 58 van 1962), saamgelees met artikel 231(4) van die Grondwet van die Republiek van Suid-Afrika, 1996 (Wet Nr. 108 van 1996), word hiermee kennis gegee dat die Ooreenkoms vir die uitruil van inligting ten opsigte van belastingaangeleenthede, soos uiteengesit in die Bylae by hierdie Kennisgewing, met die Regering van die Republiek van San Marino aangegaan is en goedgekeur is deur die Parlement ingevolge artikel 231(2) van die Grondwet.

Daar word verder kennis gegee ingevolge Artikel 10 van die Ooreenkoms, dat die datum van inwerkingtreding 28 Januarie 2012 is."

Nota:

Die bewoording van die Ooreenkoms soos in die Bylae van die oorspronklike kennisgewing uiteengesit, bly onveranderd en word nie in hierdie Kennisgewing gereproduseer nie.
