



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 567

Pretoria, 14 September 2012

No. 35687

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

IMPORTANT NOTICE

The Government Printing Works will not be held responsible for faxed documents not received due to errors on the fax machine or faxes received which are unclear or incomplete. Please be advised that an "OK" slip, received from a fax machine, will not be accepted as proof that documents were received by the GPW for printing. If documents are faxed to the GPW it will be the sender's responsibility to phone and confirm that the documents were received in good order.

Furthermore the Government Printing Works will also not be held responsible for cancellations and amendments which have not been done on original documents received from clients.


CONTENTS**INHOUD**

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>
PROCLAMATION			PROKLAMASIE		
51			51		
Tax Administration Act (28/2011): Determination of the dates on which certain provisions of the Act must come into operation	3	35687	Wet op Belastingadministrasie (28/2011): Vasstelling van datums waarop sekere bepalings van die Wet in werking moet tree	5	35687

PROCLAMATION*by the**President of the Republic of South Africa***No. 51, 2012****DETERMINATION OF THE DATES ON WHICH CERTAIN PROVISIONS OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) MUST COME INTO OPERATION**

In terms of section 272 of the Tax Administration Act, 2011 (Act No. 28 of 2011), I hereby, determine the dates on which specific provisions of the Act must come into operation, as set out in the Schedule hereto.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this Eighth day of September, Two Thousand and Twelve.



PRESIDENT
By Order of the President-in-Cabinet



MINISTER OF THE CABINET

SCHEDULE

The Tax Administration Act, 2011 (Act No. 28 of 2011) shall commence on 1 October 2012 except for—

- (a) sections 187(2), (3)(a) to (e) and (4), 188(2) and (3) and 189(2) and (5) of the Act; and
- (b) any provision of Schedule 1 to the Act that amends or repeals a provision of a tax Act relating to interest under that tax Act, to the extent of that amendment or repeal.

PROKLAMASIE*van die**President van die Republiek van Suid-Afrika***No. 51, 2012****VASSTELLING VAN DATUMS WAAROP SEKERE BEPALINGS VAN DIE WET OP
BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011) IN WERKING MOET
TREE**

Ingevolge artikel 272 van die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011), bepaal ek hiermee die datums waarop sekere bepalinge van die Wet in werking moet tree, soos uiteengesit in die Bylaag hiertoe.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, hierdie Agtste dag van September Tweeduisend en Twaalf.

**PRESIDENT****Op las van die President-in-Kabinet****MINISTER VAN DIE KABINET**

BYLAAG

Die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011) sal op 1 Oktober 2012 in werking tree, behalwe vir—

- (a) artikels 187(2), (3)(a) tot (e) en (4), 188(2) en (3) en 189(2) en (5) van die Wet; en
- (b) enige bepaling van Bylae 1 van die Wet wat 'n bepaling van 'n Belastingwet wysig of herroep wat met rente ingevolge daardie Belastingwet verband hou, tot die mate van daardie wysiging of herroeping.

**ISIMEMEZELO
SIKAMENGAMELI
WERIPHABHULIKI YASENINGIZIMU AFRIKA**

No. 51, 2012

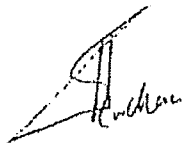
**UKUBEKWA KWEZINSUKU LAPHO IZIGABA EZITHILE ZOMTHETHO
WOKULAWULWA KWENTELA, KA-2011 (UMTHETHO ONGUNOMB. 28 KA-2011)
EZIZOQALA UKUSEBENZA NGAZO**

Ngokwesigaba sama-272 soMthetho Wokulawulwa Kwentela, ka-2011 (uMthetho onguNomb. 28 ka-2011), lapha, Ngibeka izinsuku lapho izigaba ezithile zoMthetho okufanele ziqale ukusebenza ngazo, njengoba kubekwe kule Sheduli.

Kwenziwe ngaphansi kweSandla sami neSigxivizo seRiphabhuliki YaseNingizimu Afrika e Pitoli Ngalolu suku 08 luka Mandulo kuNyaka Wezinkulungwane Ezimbili neShumi Nambili.



UMENGAMELI
Ngokuyaleza kukaMengameli kwiKhabhunethi



UNGQONGQOSHE WEKHABHUNETHI

ISHEDULI

UMthetho Wokulawulwa Kwentela, ka-2011 (uMthetho onguNomb. 28 ka-2011) uzoqala ukusebenza ngomhla woku-1 October 2012 ngaphandle kwalokhu—

- (a) izigaba 187(2), (3)(a) kuya ku-(e) no-(4), 188(2) no-(3) no-189(2) no-(5) zoMthetho; kanye
- (b) nezinye izigaba zeSheduli 1 zoMthetho ezichibiyela noma ezilungisa isigaba soMthetho wentela ezihambisana nenzuzo ngaphansi kwalowo Mthetho wentela, ngokuhambisana nalokho kuchibiyela noma ukulungisa.

MULEVHO NGA PHURESIDENNDE WA RIPHABULIKI YA AFRIKA TSHIPEMBE**No. 51, 2012**

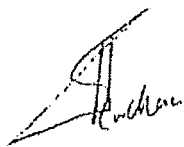
U TIWA HA DATUMU DZINE NGADZO HUNWE U NETSHEDZWA HA MULAYO WA NDAULO YA MUTHALO, WA 2012 (MULAYO WA NOMBORO. 28 WA 2011) U FANELA U SHUMA

U ya nga khethekanyo 272 ya Mulayo wa Ndaulo ya Muthalo, wa 2011 (Mulayo wa Nomboro. 28 wa 2011), ndi fano, u ta datumu dzine ngadzo u netshedzwa hotiwaho ha Mulayo ha do thoma u shuma, sa zwo sumbedziswa kha Shedu lu ya ili linwalo.

Yo sainwa nga nne na u khwa hisedzwa nga Tshigando tsha Afrika Tshipembe fano Pitori nga 08 duvha la Khibuvmedzi Dambili fumimbili.

**PHURESIDENNDE**

Nga ndaela ya Phuresidennde a re kha Khabinethe

**MINISI TA WA KHABINETHE**

SHEDULU

Mulayo wa Ndaulo ya Muthelo, wa 2011 (Mulayo wa Nomboro. 28 wa 2011) u do thoma u shuma nga la 1 Tshimedzi 2012 nga nndani ha kha—

- (a) khethekanyo 187(2), (3)(a) u swika (e) na (4), 188(2) na (3) na 189(2) na (5) dza Mulayo; na
 - (b) u netshedzwa huñwe na huñwe ha Shedulu 1 kha Mulayo wo khwinisaho kana wo khantselwa u netshedzwa ha Mulayo wa muthelo, u ya nga u khwiniswa kana u khantselwa honoho.
-

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Publications: Tel: (012) 334-4508, 334-4509, 334-4510
Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504
Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737
Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001
Publikasies: Tel: (012) 334-4508, 334-4509, 334-4510
Advertensies: Tel: (012) 334-4673, 334-4674, 334-4504
Subskripsies: Tel: (012) 334-4735, 334-4736, 334-4737
Kaapstad-tak: Tel: (021) 465-7531