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**GOVERNMENT NOTICE**  
**GOEWERMENTSKENNISGEWING**

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

No. 369

16 May 2014

**NOTICE ISSUED IN TERMS OF PARAGRAPH 14(3)(a) OF THE FOURTH SCHEDULE TO THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), SECTION 8(2A) OF THE UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002 (ACT NO. 4 OF 2002) AND SECTION 6(2A) OF THE SKILLS DEVELOPMENT LEVIES ACT, 1999 (ACT NO. 9 OF 1999), PRESCRIBING THE DATE BY WHICH AN EMPLOYER MUST RENDER A RETURN AS PRESCRIBED IN THAT PARAGRAPH AND THOSE SECTIONS**

By the power vested in me by paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act, 1962, section 8(2A) of the Unemployment Insurance Contributions Act, 2002, and section 6(2A) of the Skills Development Levies Act, 1999, I, Visvanathan Pillay, Acting Commissioner for the South African Revenue Service, hereby determine that an employer's return (EMP 501) for the period—

- (a) 1 March 2013 to 28 February 2014 must be rendered on or before 30 May 2014; and
- (b) 1 March 2014 to 31 August 2014 must be rendered on or before 31 October 2014.



V PILLAY

**ACTING COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

**KENNISGEWING UITGEVAARDIG INGEVOLGE PARAGRAAF 14(3)(a) VAN DIE VIERDE BYLAE BY DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962), ARTIKEL 8(2A) VAN DIE “UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002” (WET NO. 4 VAN 2002) EN ARTIKEL 6(2A) VAN DIE “SKILLS DEVELOPMENT LEVIES ACT, 1999” (WET NO. 9 VAN 1999), WAT DIE DATUM VOORSKRYF WANNEER 'N OPGAWE SOOS VEREIS INGEVOLGE DAARDIE PARAGRAAF EN ARTIKELS, INGEDIEN MOET WORD**

Kragtens die bevoegdheid aan my verleen ingevolge paragraaf 14(3)(a) van die Vierde Bylae by die Inkomstebelastingwet, 1962, artikel 8(2A) van die “Unemployment Insurance Contributions Act, 2002” en artikel 6(2A) van die “Skills Development Levies Act, 1999”, bepaal, ek, Visvanathan Pillay, Waarnemende Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee, dat die opgawe vir werkgewers (EMP 501) vir die tydperk—

- (a) 1 Maart 2013 tot 28 Februarie 2014 voor of op 30 Mei 2014 ingedien moet word; en
- (b) 1 Maart 2014 tot 31 Augustus 2014 voor of op 31 Oktober 2014 ingedien moet word.



V PILLAY

**WAARNEMENDE KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**

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