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GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. 169

27 February 2015

**RETURN TO BE SUBMITTED BY PERSONS IN TERMS OF SECTION 25 OF THE
TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) AND SECTION 4(1) OF
THE MERCHANT SHIPPING (INTERNATIONAL OIL POLLUTION
COMPENSATION FUND) ADMINISTRATION ACT, 2013 (ACT NO. 35 OF 2013)**

In terms of section 25 of the Tax Administration Act, 2011, I, Thomas Swabihi Moyane, hereby require that the persons indicated in the attached Schedule must submit returns for the 2014 calendar year and the subsequent years in the form, manner and by the dates prescribed in the Schedule.



T.S. Moyane

COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

Schedule

1. General

Any term contained in this notice to which a meaning has been assigned in the Merchant Shipping (International Oil Pollution Compensation Fund) Act, 2013 (Act No. 36 of 2013), the Merchant Shipping (International Oil Pollution Compensation Fund) Administration Act, 2013 (Act No. 35 of 2013) and the Tax Administration Act, 2011 (Act No. 28 of 2011), has the meaning so assigned, unless the context indicates otherwise.

2. Persons required to submit returns

Any person who is liable for the levy imposed under section 2 of the Contributions Act, is required, in terms of section 25 of the Tax Administration Act and section 4(1) of the Merchant Shipping (International Oil Pollution Compensation Fund) Administration Act, 2013 to submit a return.

3. Due date for submitting the return

The return mentioned in paragraph 2 in respect of the period from—

- 3.1. 1 May to 31 December 2014, must be submitted by 31 March 2015; and
- 3.2 1 January to 31 December of 2015 and any subsequent year, must be submitted by 31 January of the next year.

4. Manner of submitting the return

The return must be submitted by hand to the SARS Excise office closest to the person's place of business.

No. 169

27 Februarie 2015

**OPGAWE WAT INGEDIEN MOET WORD DEUR PERSONE INGEVOLGE
ARTIKEL 25 VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28
VAN 2011) EN ARTIKEL 4(1) VAN DIE “MERCHANT SHIPPING
(INTERNATIONAL OIL POLLUTION COMPENSATION FUND) ADMINISTRATION
ACT, 2013” (WET NO. 35 VAN 2013)**

Ingevolge artikel 25 van die Wet op Belastingadministrasie, 2011, vereis ek, Thomas Swabihi Moyane, hierby dat die persone in die aangehegte Bylae aangedui opgawes vir die 2014 kalenderjaar en die daaropvolgende jare moet indien in die vorm, op die wyse en teen die datums in die Bylae voorgeskryf.

T S Moyane

KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS

Bylae

1. Algemeen

Enige term in hierdie kennisgewing vervat waaraan 'n betekenis in die "Merchant Shipping (International Oil Pollution Compensation Fund) Act, 2013" (Wet No. 36 van 2013), die "Merchant Shipping (International Oil Pollution Compensation Fund) Administration Act, 2013" (Wet No. 35 van 2013) en die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011), geheg is, dra die betekenis aldus daaraan geheg, tensy dit uit die konteks anders blyk.

2. Persone vereis om opgawes in te dien

Enige persoon wat aanspreeklik is vir die heffing, kragtens artikel 2 van die "Contributions Act" opgelê, word vereis om, ingevolge artikel 25 van die Wet op Belastingadministrasie en artikel 4(1) van die "Merchant Shipping (International Oil Pollution Compensation Fund) Administration Act, 2013" 'n opgawe in te dien.

3. Gestelde dag vir indiening van opgawe

Die opgawe genoem in paragraaf 2 ten opsigte van die tydperk van—

- 3.1. 1 Mei tot 31 Desember 2014, moet teen 31 Maart 2015 ingedien word; en
- 3.2. 1 Januarie tot 31 Desember van 2015 en enige daaropvolgende jaar, moet teen 31 Januarie van die volgende jaar ingedien word.

4. Wyse van indiening van opgawe

Die opgawe moet per hand by die SAID-Aksynskantoor naaste aan die persoon se plek van besigheid ingedien word.

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