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# GOVERNMENT NOTICE

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## NATIONAL TREASURY

No. 171

25 February 2015

### NOTICE IN TERMS OF SECTION 12T OF THE INCOME TAX ACT, 1962, IN RESPECT OF PERSONS OR ENTITIES THAT MAY ADMINISTER FINANCIAL INSTRUMENTS OR POLICIES AS TAX FREE INVESTMENTS

I, Nhlanhla Musa Nene, Minister of Finance, hereby give notice in terms of paragraph (a) of the definition of "tax free investment" in section 12T(1) of the Income Tax Act, 1962 (Act No. 58 of 1962), that the following persons or entities may administer financial instruments or policies as a tax free investment for the purpose of section 12T of that Act:

- (1) A bank as defined in the Banks Act, 1990 (Act No. 94 of 1990);
- (2) A mutual bank as defined in section 1 of the Mutual Banks Act, 1993 (Act No. 124 of 1993); or
- (3) A co-operative bank as defined in section 1 of the Co-operative Banks Act, 2007 (Act No. 40 of 2007);
- (4) A long-term insurer as defined in the Long-term Insurance Act, 1998 (Act No. 52 of 1998);
- (5) A manager as defined in section 1 of the Collective Investment Schemes Control Act, 2002 (Act No. 45 of 2002);
- (6) The government of the Republic of South Africa in the national sphere;

- (7) An authorised user as defined in section 1 of the Financial Markets Act, 2012 (Act No. 19 of 2012);
- (8) An administrative FSP (Financial Service Provider) as defined in board notice 79 of 2003 issued in terms of section 15(1) of the Financial Advisory and Intermediary Services Act, 2002 (Act No. 37 of 2002).



**Nhlanhla Musa Nene**

Minister of Finance

Date:

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