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**SOUTH AFRICAN REVENUE SERVICE
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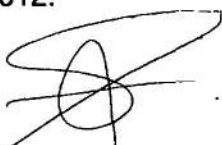
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30 March 2012

NOTICE ISSUED IN TERMS OF PARAGRAPH 14(3)(a) OF THE FOURTH SCHEDULE TO THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), PRESCRIBING THE DATE BY WHICH AN EMPLOYER MUST RENDER A RETURN AS PRESCRIBED IN THAT PARAGRAPH

By the power vested in me by paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby determine that an employer's return (EMP 501) for the period—

- (a) 1 March 2011 to 29 February 2012 must be rendered on or before 31 May 2012; and
- (b) 1 March 2012 to 31 August 2012 must be rendered on or before 31 October 2012.



**G N V MAGASHULA
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

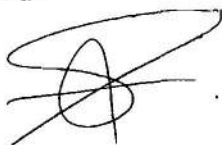
No. 271

30 Maart 2012

KENNISGEWING UITGEVAARDIG INGEVOLGE PARAGRAAF 14(3)(a) VAN DIE VIERDE BYLAE BY DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962), WAT DIE DATUM VOORSKRYF WANNEER 'N OPGAWE SOOS VEREIS INGEVOLGE DAARDIE ARTIKEL, INGEDIEN MOET WORD

Kragtens die bevoegdheid aan my verleen ingevolge paragraaf 14(3)(a) van die Vierde Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal, ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee, dat die opgawe vir werkgewers (EMP 501) vir die tydperk—

- (a) 1 Maart 2011 tot 29 Februarie 2012 voor of op 31 Mei 2012 ingedien moet word; en
- (b) 1 Maart 2012 tot 31 Augustus 2012 voor of op 31 Oktober 2012 ingedien moet word.



**G N V MAGASHULA
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**

UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA**Nomb. 271****30 Mashi 2012**

ISAZISO ESIKHISHWE NGOKWESIGABA 14(3)(a) SESHEDULI YESINE YOMTHETHO WENTELA YEMALI ENGENAYO, KA-1962 (UMTHETHO ONGUNOMB. 58 KA-1962), SOKUBEKA USUKU LAPHO UMQASHI KUFANELE AFAKE KHONA AMAFOMU OKUBUYISELWA INTELA NJENGOBA KUBEKWE KULESO SIGABA

Ngamandla engiwanikwe ngokwesigaba 14(3)(a) soMthetho Wentela Yemali Engenayo, ka-1962 (uMthetho onguNomb. 58 ka-1962), Mina, George Ngakane Virgil Magashula, uKhomishana Wophiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika, ngibeka ukuthi ukufakwa kwamafomu entela ngabaqashi (EMP 501), ngesikhathi—

- (a) sika-1 Mashi 2011 kuya ku-29 Februwari 2012, kufanele kwenziwe ngaphambi noma ngomhla ka-31 Nhlaba 2012; futhi
- (b) ngesika-1 Mashi 2012 kuya ku-31 Agasti 2012, kufanele kwenziwe ngaphambi noma ngomhla ka-31 Okthoba 2012.

G N V MAGASHULA**UKHOMISHANA: UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA**

TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE**Nomboro 271****30 Thafamuhwe 2012****NDIVHADZO YO BVISWA U YA NGA PHARA 14(3)(a) YA SHEDULU YA VHUŊA YA MULAYO WA MUTHELO WA MBUELO WA, 1962 (MULAYO WA NOMBORO 58 WA 1962), U RANDELA DATUMU INE NGAYO MUTHOLI A FANELA U ŊETSHEDZA FOMO DZA MUTHELO SA ZWO RANDELWAHO KHA YENEYO PHARA**

U ya nga maanᄁa e nda hweswa kha phara 14(3)(a) ya Shedulu ya vhuᄁa ya Mulayo wa Muthelo wa Mbuelo wa, 1962 (Mulayo wa Nomboro 58 wa 1962), Nᄁe, George Ngakane Virgil Magashula, Mukhomishinari wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi fhano u ta uri fomo dza muthelo wa mutholi (EMP 501) wa tshifhinga tsha u bva —

- (a) 1 ᄁhafamuhwe 2011 u swika 29 Luhuhi 2012 u fanela u ᄁetshedzwa nga ᄁa kana phanᄁa ha ᄁa 31 Shundunthule 2012; na
- (b) 1 ᄁhafamuhwe 2012 u swika 31 ᄁhangule 2012 u fanela u ᄁetshedzwa nga ᄁa kana phanᄁa ha ᄁa 31 Tshimedzi 2012.

**G N V MAGASHULA
MUKHOMISHINARI: TSHUMELO YA MBUELO YA AFRIKA
TSHIPEMBE**