GENERAL NOTICES • ALGEMENE KENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE NOTICE 1196 OF 2015

NOTICE FIXING THE AMOUNT OF THE THRESHOLD FOR THE AMOUNT OF TAX IN DISPUTE FOR PURPOSES OF AN APPEAL TO THE TAX BOARD IN TERMS OF SECTION 109(1)(a) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 109(1)(a) of the Tax Administration Act, 2011, I, Nhlanhla Musa Nene, the Minister of Finance, hereby fix the threshold for the amount of tax in dispute for purposes of the hearing of an appeal by the tax board at R1 000 000.

This notice applies in respect of any appeal noted on or after 1 January 2016.

N M NENE

MINISTER OF FINANCE