

SOUTH AFRICAN REVENUE SERVICE

No R.997

2 October 2001

**RECOGNITION OF STOCK EXCHANGES IN TERMS OF THE DEFINITION OF
"RECOGNISED EXCHANGE" IN PARAGRAPH 1 OF THE EIGHTH SCHEDULE
TO THE INCOME TAX ACT, 1962**

By virtue of the powers vested in me by paragraph (c) of the definition of "recognised exchange" in paragraph 1 of the Eighth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, hereby recognise the stock exchanges listed in the Schedule hereto, as "recognised exchanges" for purposes of the Eighth Schedule to the Income Tax Act, 1962.

**T A MANUEL
MINISTER OF FINANCE**

SCHEDULE

Abu Dhabi Stock Exchange
Amman Stock Exchange
Athens Stock Exchange
Bahrain Stock Exchange
Beirut Stock Exchange
Bermuda Stock Exchange Ltd
Botswana Stock Exchange
Bolsa de Comercio de Buenos Aires
Bolsa de Comercio de Santiago
Bolsa de Valores de Lima
Bolsa de Valores do Rio de Janeiro
Bolsa de Valores do Sao Paulo
Bolsa Mexicana de Valores
Bucharest Stock Exchange
Budapest Stock Exchange
Cairo and Alexandra Stock Exchange
Colombo Stock Exchange
Copenhagen Stock Exchange
Dubai Stock Exchange
Ghana Stock Exchange
Helsinki Exchanges Group Ltd Oy
Irish Stock Exchange

Istanbul Stock Exchange
Jakarta Stock Exchange
Korea Stock Exchange
Kuala Lumpur Stock Exchange
Kuwait Stock Exchange
Ljubljana Stock Exchange, Inc.
Lusaka Stock Exchange
Malta Stock Exchange
Mauritius Stock Exchange
Muscat Securities Market
Namibian Stock Exchange
Palestine Securities Exchange
Philippine Stock Exchange Inc.
Prague Stock Exchange
Singapore Exchange
Société de la Bourse de Luxembourg SA
Stock Exchange of Thailand
Swaziland Stock Exchange
Taiwan Stock Exchange
Tel-Aviv Stock Exchange Ltd
Tehran Stock Exchange
Warsaw Stock Exchange
Zimbabwe Stock Exchange

Any stock exchange in the following countries which is a stock exchange within the meaning of the national law of that country relating to stock exchanges—

Australia
Austria
Belgium
Canada
China
France
Germany
India
Italy
Ireland
Japan
Netherlands
New Zealand
Norway
Pakistan
Portugal
Russian Federation
Spain
Sweden
Switzerland
United Kingdom
United States of America