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CONTENTS

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>
GOVERNMENT NOTICE		
South African Revenue Service		
<i>Government Notice</i>		
412		
Income Tax Act (58/1962): Declaration of a person or class or category of person as an employee in terms of paragraph (d) of the definition of "employee" in the Fourth Schedule to the Act	3	32109

INHOUD

<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>
GOEWERMENTSKENNISGEWING		
Suid-Afrikaanse Inkomstediens		
<i>Goewermentskennisgewing</i>		
412		
Inkomstebelastingwet (58/1962): Verklaring van 'n persoon of klas of kategorie van persoon as werknemer ingevolge paragraaf (d) van die omskrywing van "werknemer" in die Vierde Bylae by die Wet	3	32109

**GOVERNMENT NOTICE
GOEWERMENSKENNISGEWING**

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. 412

7 April 2009

**DECLARATION OF A PERSON OR CLASS OR CATEGORY OF PERSON AS AN
EMPLOYEE IN TERMS OF PARAGRAPH (d) OF THE DEFINITION OF
“EMPLOYEE” IN THE FOURTH SCHEDULE TO THE INCOME TAX ACT, 1962**

By virtue of the powers vested in me by paragraph (d) of the definition of “employee” in the Fourth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962) I, Trevor Andrew Manuel, Minister of Finance, hereby declare any person whose services has been procured for or provided to a client by a “temporary employment services” as defined in section 198 of the Labour Relations Act, 1995 (Act No. 66 of 1995), to be an employee for the purposes of the definition of “employee” in the Fourth Schedule to the Income Tax Act, 1962, with effect from 1 March 2009.

**T A MANUEL
MINISTER OF FINANCE**

No. 412

7 April 2009

**VERKLARING VAN 'N PERSOON OF KLAS OF KATEGORIE VAN PERSOON AS
WERKNEMER INGEVOLGE PARAGRAAF (d) VAN DIE OMSKRYWING VAN
“WERKNEMER” IN DIE VIERDE BYLAE BY DIE INKOMSTEBELASTINGWET,
1962**

Kragtens die bevoegdheid aan my verleen deur paragraaf (d) van die omskrywing van “werknemer” in die Vierde Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), verklaar ek, Trevor Andrew Manuel, Minister van Finansies, enige persoon wie se dienste deur 'n “tydelike werkverskaffingsdiens” soos omskryf in artikel 198 van die Wet op Arbeidsverhoudinge, 1995 (Wet No. 66 van 1995), vir 'n kliënt verkry of aan 'n kliënt voorsien is, as 'n werknemer vir doeleindes van die omskrywing van “werknemer” in die Vierde Bylae by die Inkomstebelastingwet, 1962, met ingang vanaf 1 Maart 2009.

**T A MANUEL
MINISTER VAN FINANSIES**

ISAZISO SIKAHULUMENI

UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA**Nomb. 412****7 EPRELI 2009****ISINGQUMO NGOMUNTU NOMA ISIGABA SOMUNTU NJENGESISEBENZI
NGOKWESIGABA (d) SENCAZELO "YESISEBENZI" KWISHEDULI YESINE YOMTHETHO
WENTELA, KA-1962**

Ngokwegunya lamandla engawanikiwe ngokwesigaba (d) sencazelo "yesisebenzi" kwiSheduli Yesine yoMthetho Wentela, ka-1962 (uMthetho onguNomb. 58 ka-1962) Mina, Trevor Andrew Manuel, uNgqongqoshe Wezezimali, ngingquma ngomuntu umsebenzi wakhe osetshenzisiwe noma owenziwe komunye "ngokomsebenzi wetoho" njengokuchazwe kwisigaba 198 se-Labour Relations Act, ka-1995 (uMthetho onguNomb. 66 ka-1995), ukuba abe isisebenzi ngokwenhloso yencazelo "yesisebenzi" kwiSheduli Yesine yoMthetho Wentela, ka-1962, kusukela ngomhlaka-1 Mashu 2009.

**T A MANUEL
UNGGONGQOSHE WEZEZIMALI**

NDIVHADZO YA MUVHUSO

TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE**Nomboro 412****7 Lambamai 2009**

**MULEVHO WA VHATHU KANA KILASI KANA KHETHEKANYO YA VHATHU
U YA NGA PHARA (d) YA THALUTSHEDZO YA "MUSHUMI" KHA
SHEDUŁU YA VHUŃA YA MULAYO WA MUTHALO WA MBUELO, WA 1962**

U ya nga maanda enda hweswa kha phara (d) ya thalutshedzo ya "thalutshedzo ya mushumi" kha Shedulu ya VhuŃa ya Mulayo wa Muthalo wa Mbuelo, wa 1962 (Mulayo wa Nomboro 58 wa 1962), NŃe, Trevor Andrew Manuel, MinisiŃa wa zwa Gwama, ndi fhano u divhadza lwa tshiofisi uri muthu muŃwe na muŃwe we tshumelo yawe ya waniwa kana u Ńetshedzwa kha khasiŃama nga "tshumelo ya mushumo wa tshifhinga nyana" sa zwe zwa thalutshedziswa zwone kha khethekanyo 198 ya Mulayo wa Vhushaka ha Vhashumi Mushumoni, wa 1995 (Mulayo wa Nomboro 66 wa 1995), u vha mushumi hu tshi itelwa thalutshedzo ya "mushumi" kha Shedulu ya VhuŃa ya Mulayo wa Muthalo wa Mbuelo, wa 1962, u bva nga la 1 Thafamuhwe 2009.

T. A. MANUEL**MINISIŃA WA ZWA GWAMA**



land affairs

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Land Affairs
REPUBLIC OF SOUTH AFRICA

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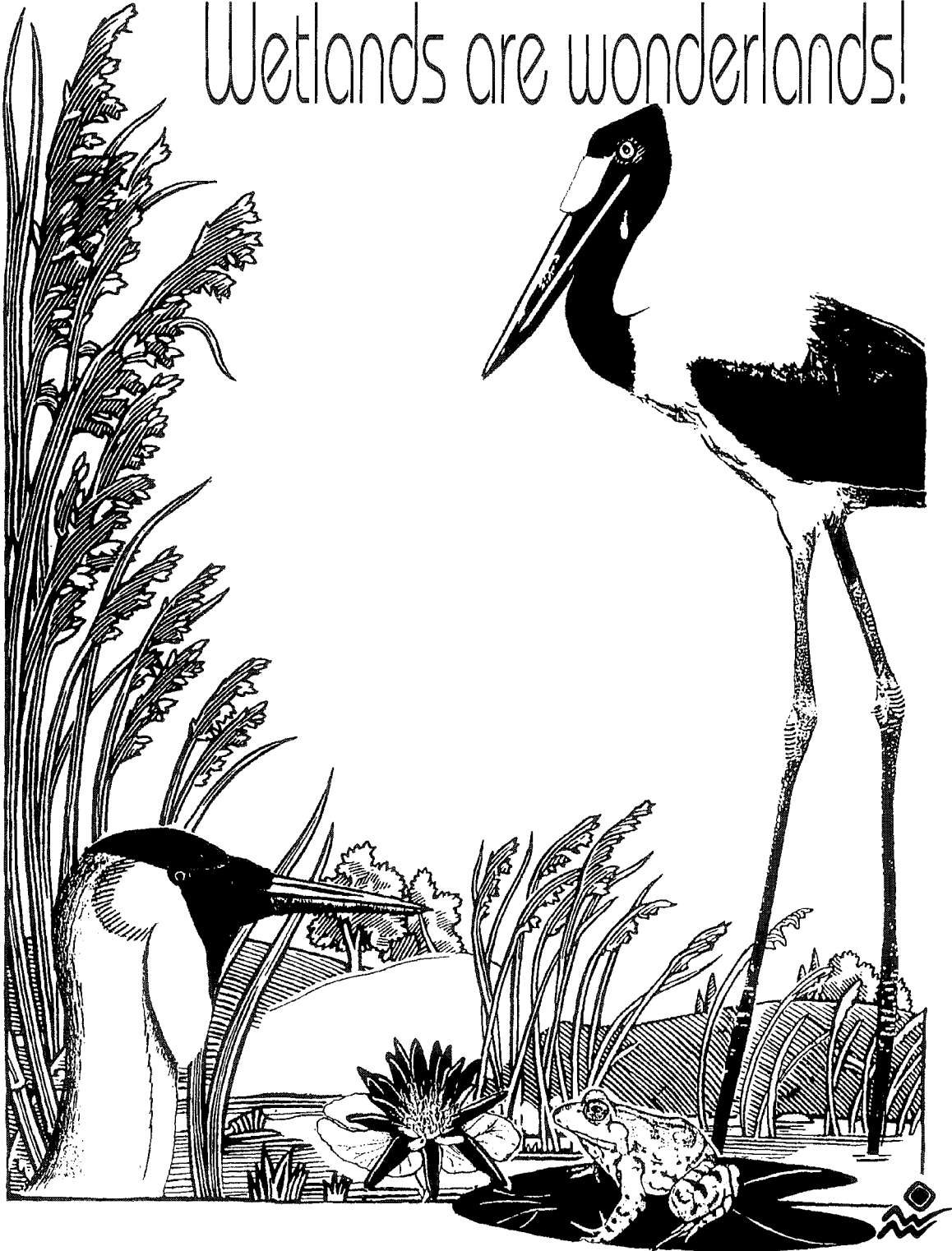
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Tel: (021) 658 4300

Email: cdsm@sli.wcape.gov.za

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