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SOUTH AFRICAN REVENUE SERVICE

NO. 340

07 APRIL 2017

NOTICE ISSUED IN TERMS OF PARAGRAPH 14(3)(a) OF THE FOURTH SCHEDULE TO THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), SECTION 8(2A) OF THE UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002 (ACT NO. 4 OF 2002), AND SECTION 6(2A) OF THE SKILLS DEVELOPMENT LEVIES ACT, 1999 (ACT NO. 9 OF 1999), PRESCRIBING THE DATE BY WHICH AN EMPLOYER MUST RENDER A RETURN AS PRESCRIBED IN THAT PARAGRAPH AND THOSE SECTIONS

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), section 8(2A) of the Unemployment Insurance Contributions Act, 2002 (Act No. 4 of 2002), and section 6(2A) of the Skills Development Levies Act, 1999 (Act No. 9 of 1999), I, Thomas Swabihi Moyane, Commissioner for the South African Revenue Service, hereby determine that an employer's return (EMP 501) for the period—

- (a) 1 March 2016 to 28 February 2017, must be rendered on or before 31 May 2017; and
- (b) 1 March 2017 to 31 August 2017, must be rendered on or before 31 October 2017.

**T S MOYANE****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 340

07 APRIL 2017

KENNISGEWING UITGEVAARDIG INGEVOLGE PARAGRAAF 14(3)(a) VAN DIE VIERDE BYLAE BY DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962), ARTIKEL 8(2A) VAN DIE “UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002” (WET NO. 4 VAN 2002), EN ARTIKEL 6(2A) VAN DIE “SKILLS DEVELOPMENT LEVIES ACT, 1999” (WET NO. 9 VAN 1999), WAT DIE DATUM VOORSKRYF WAARTEEN ’N WERKGEWER ’N OPGAWE SOOS VOORGESKRYF IN DAARDIE PARAGRAAF EN ARTIKELS MOET INDIEN

Kragtens die bevoegdheid aan my verleen ingevolge paragraaf 14(3)(a) van die Vierde Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), artikel 8(2A) van die “Unemployment Insurance Contributions Act, 2002” (Wet No. 4 van 2002), en artikel 6(2A) van die “Skills Development Levies Act, 1999” (Wet No. 9 van 1999), bepaal, ek, Thomas Swabihi Moyane, Kommissaris vir die Suid-Afrikaanse Inkomstediens, hiermee, dat die opgawe vir werkgewers (EMP 501) vir die tydperk—

- (a) 1 Maart 2016 tot 28 Februarie 2017, voor of op 31 Mei 2017 ingedien moet word; en
- (b) 1 Maart 2017 tot 31 Augustus 2017, voor of op 31 Oktober 2017 ingedien moet word.

T S MOYANE**KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS**

TSEBISO E NEHETSWE HO LATELA TEMANA 14(3)(a) YA SHEJULE SA BONE SA *INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)*, KAROLO 8(2A) YA *UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002 (ACT NO. 4 OF 2002)*, LE KAROLO 6(2A) YA *SKILLS DEVELOPMENT LEVIES ACT, 1999 (ACT NO. 9 OF 1999)*, TSE HLALOSANG LETSATSI LEO MOHIRI A TSHWANETSENG HO NEHELANA KA LESEDI JWALO KA HA HO HLALOSITSWE TEMANENG EO LE DIKAROLONG TSEO

Ka matla ao ke a nehetsweng ke temana 14(3)(a) ya Sejule sa Bone sa *Income Tax Act, 1962 (Act No. 58 of 1962)*, karolo 8(2A) ya *Unemployment Insurance Contributions Act, 2002 (Act No. 4 of 2002)*, le karolo 6(2A) ya *Skills Development Levies Act, 1999 (Act No. 9 of 1999)*, Nna, Thomas Swabihi Moyane, Mokhomishenara wa Tshebeletso ya Lekeno Afrika Borwa, ke hlwaya hore mohiri a nehelane ka lesedi (EMP 501) bakeng la nako ya—

- a) 1 Hlakubele 2016 ho ya ho 29 Hlakola 2017 le tshwanetse ho nehelwa ka la kapa pele ho 31 Motsheanong 2017; le
- b) 1 Hlakubele 2017 ho ya ho 31 Phato 2017 le tshwanetse ho nehelwa ka la kapa pele ho 31 Mphalane 2017.

T S MOYANE

MOKHOMISHENARA: TSHEBELETSO YA LEKENO AFRIKA BORWA

ISAZISO ESIKHISHWA NGOKWENDIMA 14(3)(a) YESHEDULI YESINE YOMTHETHO WEZENTELA YENGENISOMALI KA-1962 (UMTHETHO NO. 58 KA-1962), NGOKWESIGABA 8(2) SOMTHETHO WEZEZIMALI ZOMSHUWALENSE WOKUPHELELWA UMSEBENZI KA-2002 (UMTHETHO NO. 4 KA-2002), NANGOKWESIGABA 6(2A) SOMTHETHO WEZINTELA EZIBANJELWA UKUTHUTHUKISWA KWAMAKHONO KA-1999 (UMTHETHO NO. 9 KA-1999), ESINQUMA USUKU OKUMELE UMQASHI ABE ESELETHE NGALO IZINCWADI ZENTELA NJENGOBA KUNQUNYWE KULEYO NDIMA NAKULEZO ZIGABA

Ngokwamandla engiwanikezwe yindima 14(3)(a) yeSheduli Yesine yoMthetho Wezentela Yengenisomali ka-1962 (uMthetho No. 58 ka-1962), isigaba 8(2A) soMthetho Wezezimali Zomshuwalense Wokuphelelwa Umsebenzi ka-2002 (uMthetho No. 4 ka-2002) nesigaba 6(2A) soMthetho Wezintela Ezibanjelwa Ukuthuthukiswa Kwamakhono ka-1999 (uMthetho No. 9 ka-1999), mina, Thomas Swabihi Moyane, uKhomishana woPhiko Lwezokuqoqwa Kwentela eNingizimu Afrika, nginquma ukuthi izincwadi zentela zomqashi (EMP-501) zesikhathi —

- a) esiqala mhla ka 1 kuNdasa 2016 kuya ku 28 kuNhlolanja 2017 kumele zilethwe engakedluli umhla ka 31 kuNhlaba 2017; futhi
- b) ezesiqala mhla ka 1 kuNdasa 2017 kuya ku 31 kuNcwaba 2017 kumele zilethwe engakedluli umhla ka 31 kuMfumfu 2017.

T S MOYANE

**UKHOMISHANA WOPHIKO LWEZOKUQOQWA KWENTELA
ENINGIZIMU AFRIKA**