



Government Gazette

Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 567

Pretoria, 14 September 2012

No. 35687

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PROCLAMATION

by the

President of the Republic of South Africa

No. 51, 2012

DETERMINATION OF THE DATES ON WHICH CERTAIN PROVISIONS OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) MUST COME INTO OPERATION

In terms of section 272 of the Tax Administration Act, 2011 (Act No. 28 of 2011), I hereby determine the dates on which specific provisions of the Act must come into operation, as set out in the Schedule hereto.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this Eighth day of September, Two Thousand and Twelve.



PRESIDENT
By Order of the President-in-Cabinet



MINISTER OF THE CABINET

SCHEDULE

The Tax Administration Act, 2011 (Act No. 28 of 2011) shall commence on 1 October 2012 except for—

- (a) sections 187(2), (3)(a) to (e) and (4), 188(2) and (3) and 189(2) and (5) of the Act; and
- (b) any provision of Schedule 1 to the Act that amends or repeals a provision of a tax Act relating to interest under that tax Act, to the extent of that amendment or repeal.

PROKLAMASIE
van die
President van die Republiek van Suid-Afrika

No. 51, 2012

**VASSTELLING VAN DATUMS WAAROP SEKERE BEPALINGS VAN DIE WET OP
BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011) IN WERKING MOET
TREE**

Ingevolge artikel 272 van die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011), bepaal ek hiermee die datums waarop sekere bepalings van die Wet in werking moet tree, soos uiteengesit in die Bylaag hiertoe.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria, hierdie Agtste dag van September Tweeduusend en Twaalf.



PRESIDENT

Op las van die President-in-Kabinet



MINISTER VAN DIE KABINET

BYLAAG

Die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011) sal op 1 Oktober 2012 in werking tree, behalwe vir—

- (a) artikels 187(2), (3)(a) tot (e) en (4), 188(2) en (3) en 189(2) en (5) van die Wet; en
- (b) enige bepaling van Bylae 1 van die Wet wat 'n bepaling van 'n Belastingwet wysig of herroep wat met rente ingevolge daardie Belastingwet verband hou, tot die mate van daardie wysiging of herroeping.

**ISIMEMEZELO
SIKAMENGAMELI
WERIPHABHULIKI YASENINGIZIMU AFRIKA**

No. 51, 2012

**UKUBEKWA KWEZINSUKU LAPHO IZIGABA EZITHILE ZOMTHETHO
WOKULAWULWA KWENTELA, KA-2011 (UMTHETHO ONGUNOMB. 28 KA-2011)
EZIZOQALA UKUSEBENZA NGAZO**

Ngokwesigaba sama-272 soMthetho Wokulawulwa Kwentela, ka-2011 (uMthetho onguNomb. 28 ka-2011), lapha, Ngibeka izinsuku lapho izigaba ezithile zoMthetho okufanele ziqale ukusebenza ngazo, njengoba kubekwe kule Sheduli.

Kwenziwe ngaphansi kweSandla sami neSigxivizo seRiphabuliki YaseNingizimu Afrika e Pitoli Ngalolu suku 08 luka Mandulo kuNyaka Wezinkulungwane Ezimbili neShumi Nambili.



**UMENGAMELI
Ngokuyaleza kukaMengameli kwiKhabhunethi**



UNGQONGQOSHE WEKHABHUNETHI

ISHEDULI

UMthetho Wokulawulwa Kwentela, ka-2011 (uMthetho onguNomb. 28 ka-2011) uzoqala ukusebenza ngomhla woku-1 October 2012 ngaphandle kwalokhu—

- (a) izigaba 187(2), (3)(a) kuya ku-(e) no-(4), 188(2) no-(3) no-189(2) no-(5) zoMthetho; kanye
- (b) nezinye izigaba zeSheduli 1 zoMthetho ezichibiyela noma ezelungisa isigaba soMthetho wentela ezihambisana nenzozo ngaphansi kwalowo Mthetho wentela, ngokuhambisana nalokho kuchibiyela noma ukulungisa.

MULEVHO NGA PHURESIDENNDE WA RIPHABULIKI YA AFRIKA TSHIPEMBE**No. 51, 2012**

U TIWA HA DATUMU DZINE NGADZO HUNWE U NETSHEDZWA HA MULAYO WA NDAULO YA MUTHELO, WA 2012 (MULAYO WA NOMBORO. 28 WA 2011) U FANELA U SHUMA

U ya nga khethekanyo 272 ya Mulayo wa Ndaulo ya Muthelo, wa 2011 (Mulayo wa Nomboro. 28 wa 2011), ndi fhano, u ta datumu dzine ngadzo u netshedzwa hotiwaho ha Mulayo ha do thoma u shuma, sa zwo sumbedziswaho kha Sheduļu ya iļi ljiñwalo.

Yo sainwa nga nne na u khwathisedzwa nga Tshigando tsha Afrika Tshipembe fhano Pitoria 08 duvha ja Khibuvmedzi Dambili fumimbili.

PHURESIDENNDE**Nga ndaela ya Phuresidennde a re kha Khabinethe****MINISIĀ WA KHABINETHE**

SHEDULU

Mulayo wa Ndaulo ya Muthelo, wa 2011 (Mulayo wa Nomboro. 28 wa 2011) u do thoma u shuma nga ja 1 Tshimedzi 2012 nga nn̄dani ha kha—

- (a) khethekanyo 187(2), (3)(a) u swika (e) na (4), 188(2) na (3) na 189(2) na (5) dza Mulayo; na
 - (b) u netshedzwa huñwe na huñwe ha Shedulu 1 kha Mulayo wo khwinisaho kana wo khantselwa u netshedzwa ha Mulayo wa muthelo, u ya nga u khwiniswa kana u khantselwa honoho.
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