

## NOTICE

### WITHDRAWAL OF PRACTICE NOTES

SARS has embarked on a process to review and either withdraw or replace the existing Practice Notes.

As part of this process, notice is hereby given that the Practice Note listed in the Schedule below has been withdrawn **with effect from 1 March 2012**.

Special requests not to withdraw certain Practice Notes or issue Interpretation Notes on specific topics can be forwarded to [policycomments@sars.gov.za](mailto:policycomments@sars.gov.za).

### SCHEDULE

PRACTICE NOTE	DATE ISSUED	SUBJECT	REASON
17	12 March 1993	Income Tax: Taxation implications of bursaries and scholarships (applies from commencement of years of assessment ended or ending on or after 1 January 1992 unless otherwise indicated)	Legislation (section 10(1)(q)) was amended.