



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 525

Pretoria, 11 March
Maart 2009

No. 32005

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GOVERNMENT NOTICES GOEWERMENSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 289

11 March 2009

NOTICE IN TERMS OF PARAGRAPH 2C OF THE SECOND SCHEDULE OF THE INCOME TAX ACT, 1962 (ACT No. 58 OF 1962)

I, Trevor Andrew Manuel, Minister of Finance, prescribe that the event referred to in paragraph 2C of the Second Schedule of the Income Tax Act, 1962, is as follows—

- (a) any amount received by or accrued to a person from a pension fund, pension preservation fund, provident fund, provident preservation fund or retirement annuity fund in consequence of a payment to such fund by the administrator of such fund as a result of income received by the administrator prior to 1 January 2008 that was not disclosed to such funds;
- (b) any amount received by or accrued to a person from a pension fund or provident fund contemplated in paragraph (a) or (b) of the definition of “**pension fund**” in section 1 of the Income Tax Act, 1962 to the extent that that amount is similar to a payment in terms of a surplus apportionment scheme contemplated in section 15 B of the Pension Funds Act, 1956 (Act No. 24 of 1956);
- (c) any amount received by or accrued to a person from a pension preservation fund or provident preservation fund to the extent that it was paid or transferred to such a fund—

- (i) as an unclaimed benefit contemplated in paragraph (c) of the definition of “**unclaimed benefit**” in section 1 of the Pension Fund Act , 1956 (Act No. 24 of 1956); or
- (ii) as a result of or in consequence of an event contemplated in paragraph (a) of this notice.

T A Manuel, MP
Minister of Finance

No. 289

11 Maart 2009

**KENNISGEWING INGEVOLGE PARAGRAAF 2C VAN DIE TWEEDE BYLAE
BY DIE INKOMSTEBELASTINGWET, 1962 (WET No. 58 VAN 1962)**

Hiermee bepaal ek, Trevor Andrew Manuel, Minister van Finansies, dat die gebeurtenis na verwys in paragraaf 2C van die Tweede Bylae by die Inkomstebelastingwet, 1962, as volg is—

- (a) enige bedrag ontvang deur of toegeval aan 'n persoon uit 'n pensioenfonds, pensioenbewaringsfonds, voorsorgfonds, voorsorgbewaringsfonds of uittredingannuïteitsfonds na aanleiding van 'n betaling aan sodanige fonds deur die administrateur van daardie fonds as gevolg van inkomste deur die administrateur voor 1 Januarie 2008 ontvang, wat nie aan daardie fondse geopenbaar was nie;
- (b) enige bedrag ontvang deur of toegeval aan 'n persoon uit 'n pensioenfonds of voorsorgfonds soos bedoel in paragraaf (a) of (b) van die omskrywing van “pensioenfonds” in artikel 1 van die Inkomstebelastingwet, 1962 tot die mate wat die bedrag soortgelyk is aan 'n betaling ingevolg 'n surplustoedelingskema soos bedoel in artikel 15B van die Pensioenfondswet, 1956 (Wet No. 24 van 1956);
- (c) enige bedrag ontvang deur of toegeval aan 'n persoon uit 'n pensioenbewaringsfonds of voorsorgbewaringsfonds tot die mate wat dit betaal of oorgedra is aan sodanige fonds—

- (i) as 'n onopgeëisde voordeel soos bedoel in paragraaf (c) van die omskrywing van “**onopgeëisde voordeel**” in artikel 1 van die Pensioenfondswet, 1956 (Wet No. 24 van 1956); of
- (ii) na aanleiding van of as gevolg van 'n gebeurtenis soos bedoel in paragraaf (a) van hierdie kennisgewing.

T A Manuel, MP

Minister van Finansies

**NDIVHADZO YA MUVHUSO
TSHUMELO YA MBUYELO YA AFRIKA TSHIPEMBE**

No. 289

11 Thafamuhwe 2009

**NDIVHADZO U YA NGA PHARA 2C YA SHEDUĽU YA VHUVHILI YA MULAYO WA
MUTHELO WA MBUELO, WA 1962 (MULAYO WA NOMBORO 58 WA 1962)**

Nne, Trevor Manuel, MinisiĽa wa zwa Gwama, ndi bula uri zwithu zwo livhiswaho kha phara 2C ya Shedulu ya Vhuvhili ya Mulayo wa Muthelo wa Mbuelo, wa 1962, yo ima nga heyi ndila—

- (a) mutengo muĽwe na muĽwe wo ũanganedzwaho nga kana wo waniwaho nga muthu u bva kha tshikwama tsha phesheni, tshikwama tsha phesheni tsha mbetshelwa, tshikwama tsha phurofidenthe, tshikwama tsha phurofidenthe tsha mbetshelwa kana anyuwithi ya u ya u awela kha u badelwa ha tshikwama tshenetsho nga mulanguli wa tshikwama tshenetsho u ya nga mbuelo ye ya ũanganedzwa nga mulanguli phanda ha 1 Phando 2008 ye ya si bviselwe khagala kha izwi zwiqwama;
- b) mutengo muĽwe na muĽwe wo ũanganedzwaho nga kana wo waniwaho nga muthu u bva kha tshikwama tsha phesheni kana tshikwama tsha phurofidenthe kha phara (a) kana (b) ya ũhalutshedzo ya **"tshikwama tsha phesheni"** kha khethekanyo 1 ya Mulayo wa Muthelo wa Mbuelo, wa 1962 nga ndila ine mutengo wa fana na mbadelo u ya nga tshikimu tsha u kovhelana zwo fhiraho wo sumbedziswa kha khethekanyo 15 B ya Mulayo wa Zwiqwama zwa Phesheni, wa 1956 (Mulayo wa Nomboro. 24 wa 1956);
- (c) mutengo muĽwe na muĽwe wo ũanganedzwaho nga kana wo waniwaho nga muthu u bva kha tshikwama tsha phesheni tsha mbetshelwa kana tshikwama tsha phurofidenthe tsha mbetshelwa he ya badelwa kana u ũhirantsiferwa kha tshenetsho tshikwama—
- (i) sa mbuelo i songo itelwaho mbilo yo sumbedziswa kha phara (c) ya ũhalutshedzo ya **"mbuelo i songo itelwaho mbilo"** kha khethekanyo ya

Mulayo wa Zwikwama zwa Phesheni, wa 1956 (Mulayo wa Nomboro 24 wa 1956); kana

- (i) sa zwo bveledzwaho kha zwithu zwo sumbedzwaho kha phara mbuelo i songo itelwaho mbilo yo sumbedziswaho kha phara (*a*) ya iyi ndivhadzo.

T A Manuel, MP

Minisiṭa wa zwa Gwama

ISAZISO SIKAHULUMENI

UPHIKO LWEZEZIMALI LWASENINGIZIMU AFRIKA

No. 289

11 Mashi 2009

ISAZISO NGOKWESIGABA 2C SESHEDULI YESIBILI YOMTHETHO WENTELEA YEMIVUZO, KA-1962 (UMTHETHO OnguNomb. 58 KA-1962)

Mina, Trevor Andrew Manuel, uNgqongqoshe Wezezimali, nginquma ukuthi lokho okubekwe kwisigaba 2C seSheduli Yesibili yoMthetho WeNtela Yemivuzo, ka-1962, kumi ngale ndlela elandelayo—

- (a) noma yiliphi inani elamukelwe noma eliqokelelwe ngumuntu kwingxowamali yempesheni, ingxowamali yokuvikela impesheni, ingxowamali yokulungiselela ikusasa noma ingxowamali yezimali zomhlalaphansi ngenxa yokukhokhela leyo ngxowamali ngumphathi wengxowamali ngaphambi komhlaka-1 January 2008 ebelingadalulwanga kulezo zingxowamali;
- (b) noma yiliphi inani elamukelwe noma eliqokelelwe ngumuntu kwingxowamali yempesheni noma ingxowamali yokulungiselela ikusasa ngokubekwe kwisigaba (a) noma (b) sencazelo “**yengxowamali yempesheni**” kwingxenye 1 yoMthetho WeNtela Yemivuzo, ka-1962 ngendlela lelo nani elifana ngayo nemali ekhokhwayo ngokwesikimu sokwabelana ngokungaphezulu ngokubeka kwengxenye 15 B yoMthetho WeNtela Yemivuzo, ka-1962 (uMthetho OnguNomb. 24 ka-1956);
- (c) noma yiliphi inani elamukelwe noma eliqokelelwe ngumuntu kwingxowamali yokuvikela impesheni noma ingxowamali yokuvikela ukulungiselela ikusasa ngendlela ekhokhwe ngayo noma edluliselwe ngayo kuleyo ngxowamali—
- (i) njengemali yezimfanelo engaklenywanga njengokubekwe kwisigaba (c) sencazelo “**semali yezimfanelo engaklenywanga**” kwingxenye 1 yoMthetho WeziNgxowamali Zempesheni, ka-1956 (uMthetho onguNomb. 24 ka-1956);
noma

- (i) ngokomphumela wento ngokokubeka kwesigaba (a) salesi saziso.

T A Manuel, MP

UNgqongqoshe Wezezimali