

SOUTH AFRICAN REVENUE SERVICE

No. 271

30 MARCH 2012

NOTICE ISSUED IN TERMS OF PARAGRAPH 14(3)(a) OF THE FOURTH SCHEDULE TO THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), PRESCRIBING THE DATE BY WHICH AN EMPLOYER MUST RENDER A RETURN AS PRESCRIBED IN THAT PARAGRAPH

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), I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby determine that an employer's return (EMP 501) for the period—

- (a) 1 March 2011 to 29 February 2012 must be rendered on or before 31 May 2012;
and
- (b) 1 March 2012 to 31 August 2012 must be rendered on or before 31 October 2012.

G N V MAGASHULA
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE