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**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

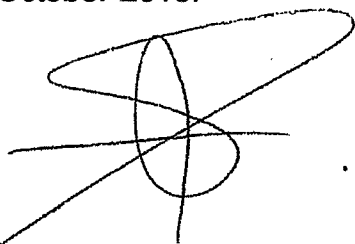
No. 354

17 May 2013

**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 2012 to 28 February 2013 must be rendered on or before 31 May 2013; and
- (b) 1 March 2013 to 31 August 2013 must be rendered on or before 31 October 2013.

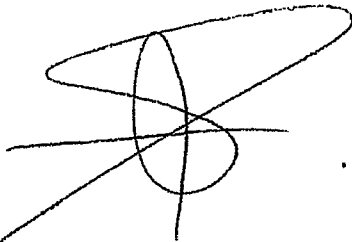


**G N V MAGASHULA
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

KENNISGEWING UITGEVAARDIG INGEVOLGE PARAGRAAF 14(3)(a) VAN DIE VIERDE BYLAE BY DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962), WAT DIE DATUM VOORSKRYF WANNEER 'N OPGAWE SOOS VEREIS INGEVOLGE DAARDIE PARAGRAAF, INGEDIEN MOET WORD

Kragtens die bevoegdheid aan my verleen ingevolge paragraaf 14(3)(a) van die Vierde Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal, ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee, dat die opgawe vir werkgewers (EMP 501) vir die tydperk—

- (a) 1 Maart 2012 tot 28 Februarie 2013 voor of op 31 Mei 2013 ingedien moet word; en
- (b) 1 Maart 2013 tot 31 Augustus 2013 voor of op 31 Oktober 2013 ingedien moet word.



**G. N. V. MAGASHULA
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**

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