
**GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING**

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

No. 262

27 March 2015

NOTICE ISSUED IN TERMS OF PARAGRAPH 14(3)(a) OF THE FOURTH SCHEDULE TO THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), SECTION 8(2A) OF THE UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002 (ACT NO. 4 OF 2002) AND SECTION 6(2A) OF THE SKILLS DEVELOPMENT LEVIES ACT, 1999 (ACT NO. 9 OF 1999), PRESCRIBING THE DATE BY WHICH AN EMPLOYER MUST RENDER A RETURN AS PRESCRIBED IN THAT PARAGRAPH AND THOSE SECTIONS

By the power vested in me by paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act, 1962, section 8(2A) of the Unemployment Insurance Contributions Act, 2002, and section 6(2A) of the Skills Development Levies Act, 1999, I, Thomas Swabihi Moyane, Commissioner for the South African Revenue Service, hereby determine that an employer's return (EMP 501) for the period—

- (a) 1 March 2014 to 28 February 2015 must be rendered on or before 29 May 2015; and
- (b) 1 March 2015 to 31 August 2015 must be rendered on or before 30 October 2015.

T S MOYANE

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

KENNISGEWING UITGEVAARDIG INGEVOLGE PARAGRAAF 14(3)(a) VAN DIE VIERDE BYLAE BY DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962), ARTIKEL 8(2A) VAN DIE “UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002” (WET NO. 4 VAN 2002) EN ARTIKEL 6(2A) VAN DIE “SKILLS DEVELOPMENT LEVIES ACT, 1999” (WET NO. 9 VAN 1999), WAT DIE DATUM VOORSKRYF WAARTEEN 'N WERKGEWER 'N OPGAWE SOOS VOORGESKRYF IN DAARDIE PARAGRAAF EN ARTIKELS MOET INDIEN

Kragtens die bevoegdheid aan my verleen ingevolge paragraaf 14(3)(a) van die Vierde Bylae by die Inkomstebelastingwet, 1962, artikel 8(2A) van die “Unemployment Insurance Contributions Act, 2002” en artikel 6(2A) van die “Skills Development Levies Act, 1999”, bepaal, ek, Thomas Swabihi Moyane, Kommissaris vir die Suid-Afrikaanse Inkomstediens, hiermee, dat die opgawe vir werkgewers (EMP 501) vir die tydperk—

- (a) 1 Maart 2014 tot 28 Februarie 2015 voor of op 29 Mei 2015 ingedien moet word; en
- (b) 1 Maart 2015 tot 31 Augustus 2015 voor of op 30 Oktober 2015 ingedien moet word.

T S MOYANE

KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS