

PROCLAMATION
BY THE
PRESIDENT OF THE REPUBLIC OF SOUTH AFRICA

No. R. 62

18 December 2004

FIXING OF A DATE ON WHICH SECTIONS 121(1) AND 148(1)(e) OF THE SECOND REVENUE LAWS AMENDMENT ACT, 2001 (ACT NO. 60 OF 2001), AND SECTION 164(1)(c), (i) AND (j), SECTION 169(1)(e) AND SECTION 170(1)(b) OF THE REVENUE LAWS AMENDMENT ACT, 2003 (ACT NO. 45 OF 2003), SHALL COME INTO OPERATION

In terms of sections 121(2) and 148(2) *(b)* of the Second Revenue Laws Amendment Act, 2001 (Act No. 60 of 2001), and sections 164(2) (a), 169(2) *(b)* and 170(2) *(a)* of the Revenue Laws Amendment Act, 2003, respectively, I hereby fix 1 January 2005 as the date on which the following sections shall come into operation:

- (a) Sections 121(1) and 148(1) (e) of the Second Revenue Laws Amendment Act, 2001 (Act No. 60 of 2001);
- (b) section 164(1) (c) of the Revenue Laws Amendment Act, 2003 (Act No. 45 of 2003), to the extent that it inserts the *definitions of "customs controlled area" and "customs controlled area enterprise"* in the Value-Added Tax Act, 1991 (Act No. 89 of 1991); and
- (c) sections 164(1) (i) and (j), 169(1) (e) and 170(1) (b) of the Revenue Laws Amendment Act, 2003 (Act No. 45 of 2003).

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this 18th day of December Two thousand and Four.

PRESIDENT

By Order of the President-in-Cabinet

MINISTER OF THE CABINET