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**PROCLAMATION  
BY THE  
PRESIDENT OF THE REPUBLIC OF SOUTH AFRICA**

No. R. 14, 2005

**FIXING OF A DATE ON WHICH SECTIONS 164(1)(c), (g) AND (o), 166(1)(b) AND (d) AND 169(1)(f), (h), (j) AND (k) OF THE REVENUE LAWS AMENDMENT ACT, 2003 (ACT NO. 45 OF 2003), AND SECTIONS 92(1)(g) AND (k), 95(1)(a) AND (c), 98(1)(f) AND 103(1)(b) AND (c) OF THE REVENUE LAWS AMENDMENT ACT, 2004 (ACT NO. 32 OF 2004), SHALL COME INTO OPERATION**

In terms of sections 164(2)(a), 166(2) and 169(2)(b) of the Revenue Laws Amendment Act, 2003, and sections 92(2), 95(2), 98(2)(c) and 103(2)(a) of the Revenue Laws Amendment Act, 2004, respectively, I hereby fix 1 April 2005 as the date on which the following sections shall come into operation:

- (a) Section 164(1)(c) of the Revenue Laws Amendment Act, 2003 (Act No. 45 of 2003), to the extent that it inserts the definition of "designated entity" in section 1 of the Value-Added Tax Act, 1991 (Act No. 89 of 1991);
- (b) sections 164(1)(g) and (o), 166(1)(b) and 169(1)(f), (h), (j) and (k) of the Revenue Laws Amendment Act, 2003 (Act No. 45 of 2003);
- (c) section 166(1)(d) of the Revenue Laws Amendment Act, 2003 (Act No. 45 of 2003), to the extent it inserts section 8(23) in the Value-Added Tax Act, 1991 (Act No. 89 of 1991); and
- (d) sections 92(1)(g) and (k), 95(1)(a) and (c), 98(1)(f) and 103(1)(b) and (c) of the

Revenue Laws Amendment Act, 2004 (Act No. 32 of 2004).

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this  
26<sup>th</sup> day of March Two thousand and Five.

**PRESIDENT**

**By Order of the President-in-Cabinet**

**MINISTER OF THE CABINET**