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1 April 2011

**TIME OF MAKING OF CERTAIN PAYMENTS OF INCOME TAX AND VALUE-ADDED TAX PRESCRIBED IN TERMS OF SECTION 89sex(2) OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962) AND PARAGRAPH (iv) OF THE PROVISIO TO SECTION 28(1) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991)**

In terms of section 89sex(2) of the Income Tax Act, 1962 (Act No. 58 of 1962), (the Income Tax Act) and paragraph (iv) of the proviso to section 28(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) (the VAT Act), I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe that as from 1 May 2011, any payment made under the Income Tax Act or the VAT Act using a South African Revenue Service drop box on a business day must be received by no later than 15:00, failing which it will be deemed to have been received on the first following business day, unless I, having regard to the circumstances, direct otherwise.



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

No. 291

1 April 2011

**TYD VAN MAAK VAN SEKERE BETALINGS VAN INKOMSTEBELASTING EN BELASTING OP TOEGEVOEGDE WAARDE VOORGESKRYF INGEVOLGE ARTIKEL 89sex(2) VAN DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962) EN PARAGRAAF (iv) VAN DIE VOORBEHOUDSBEPALING TOT ARTIKEL 28(1) VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NO. 89 VAN 1991)**

Ingevolge artikel 89sex(2) van die Inkomstebelastingwet , 1962 (Wet No. 58 van 1962), (die Inkomstebelastingwet) en paragraaf (iv) van die voorbehoudsbepaling tot artikel 28(1) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991) (die BTW Wet), bepaal ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens dat, met effek van 1 Mei 2011, enige betaling gemaak op 'n besigheidsdag ingevolge die Inkomstebelastingwet of die BTW Wet deur die gebruik van 'n Suid-Afrikaanse Inkomstediens aflewibus, nie later as 15:00 ontvang moet word nie, waarna sodanige betaling geag word op die eerste daaropvolgende besigheidsdag ontvang te gewees het, tensy ek, met inagneming van die omstandighede andersins bepaal.



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

**ND IVHADZO YA MUVHUSO****TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE****Nomboro 291****1 Lambamai 2011**

TSHIFHINGA TSHA DZIŊ WE MBADELO DZA MUTHELO WA MBUELO NA MUTHELO WA NDEME YO ENGEDZEDZWAHO WO RANDELWAHO U YA NGA KHETHEKANYO 89sex(2) YA MULAYO WA MUTHELO WA MBUELO WA, 1962 (MULAYO WA NOMBORO 58 WA 1962) NA PHARA (iv) YA KHUMBELO KHA KHETHEKANYO 28(1) YA MULAYO WA NDEME YA MUTHELO WO ENGEDZEDZWAHO WA, 1991 (MULAYO WA NOMBORO. 89 WA 1991)

U ya nga khethekanyo 89sex(2) ya Mulayo wa Muthelo wa Mbuelo wa, 1962 (Mulayo wa Nomboro 58 wa 1962), (Mulayo wa Muthelo wa Mbuelo) na phara (iv) ya khumbelo kha khethekanyo 28(1) ya Mulayo wa Ndeme ya Muthelo wo Engedzedzwaho wa, 1991 (Mulayo wa Nomboro. 89 wa 1991) (Mulayo wa VAT), Nt e, George Ngakane Virgil Magashula, Mukhomishinari wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi fhanu u bula zwauri u bva nga 1 a 1 Shundunthule 2011, mbadelo dziŋ we na dziŋ we dzine dza itwa nga fhasi ha Mulayo wa Muthelo kana Mulayo wa VAT hu tshi shumiswa hune ha

poswa marifhi kha Tshumelo ya Mbuelo ya Afrika Tshipembe nga ǫ uvha ǀ a  
mushumo a fanela u ǀ anganedzwa i sa a thu u rwa iri ya 15:00,u kundelwa  
zwi ǫ o ita uri vhu ǀ anganedzwe u thoma kha ǫ uvha ǀ a Mushumo ǀ i  
tevhelaho, nga nǱ ani ha musu nne, ndo dzhiela nyimele nǱ ha, nda zwi  
vhea nga in we nǱ ila.



**G N V MAGASHULA**

**MUKHOMISHINARI: TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE**

**ISAZISO SIKAHULUMENI****UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA**

Nomb. 291

1 Mbasa 2011

**ISIKHATHI SOKUKHOKHELWA OKUTHILE KWENTELA YEMALI ENGENAYO NE-VALUE-ADDED TAX ESIBEKWE NGOKWESIGABA 89sex(2) SOMTHETHO WENTELA YEMALI ENGENAYO, KA-1962 (UMTHETHO ONGUNOMB. 58 KA-1962) NESIGABA (vi) SE-PROVISO YENGXENYE 28(1) SOMTHETHO WE-VALUE-ADDED TAX, KA-1991 (UMTHETHO ONGUNOMB. 89 KA-1991)**

Ngokwesigaba 89sex(2) soMthetho Wentela Yemali Engenayo, ka-1962 (uMthetho onguNomb. 58 ka-1962), (UMthetho Wentela Yemali Engenayo) nesigaba (vi) se-proviso yengxenye 28(1) somthetho we-value-added tax, ka-1991 (umthetho onguNomb. 89 ka-1991) (UMthetho we-VAT), Mina, George Ngakane Virgil Magashula, uKhomishana Wophiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika, ngibeka ukuthi kusukela ngomhla ka-1 Meyi 2011, noma yikuphi ukukhokha ngaphansi koMthetho Wentela noma uMthetho we-VAT ngokusebenzisa i-drop box yoPhiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika ngosuku lokusebenza kufanele kwemukelwe ngaphambi kuka-15:00, okuyothi uma lokhu kungenzeki kuthathwe ngokuthi kwamukelwe ngosuku lokuqala olulandelayo lokusebenza, ngaphandle uma Mina, ngokubheka isimo, nginguma ngenye indlela.



**G N V MAGASHULA**

**UKHOMISHANA: UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA  
ENINGIZIMU AFRIKA**

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