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NOORDWES**

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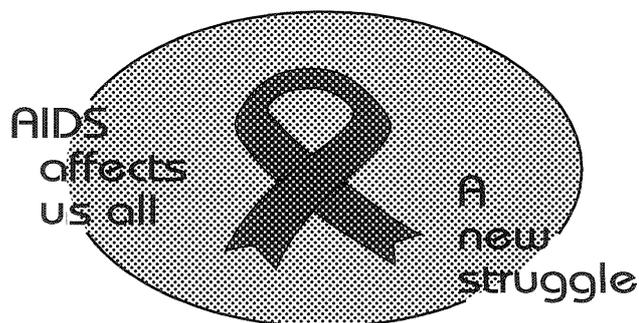
**BUITENGEWONE
PROVINSIALE KOERANT**

Vol. 258

26 JUNE 2015
JUNIE

No. 7477

We all have the power to prevent AIDS



**AIDS
HELPLINE**

0800 012 322

DEPARTMENT OF HEALTH

Prevention is the cure

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IMPORTANT

Information

from Government Printing Works

Dear Valued Customers,

Government Printing Works has implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submits your notice request.

Please take note of these guidelines when completing your form.

GPW Business Rules

- 
1. No hand written notices will be accepted for processing, this includes Adobe forms which have been completed by hand.
 2. Notices can only be submitted in Adobe electronic form format to the email submission address submit.egazette@gpw.gov.za. This means that any notice submissions not on an Adobe electronic form that are submitted to this mailbox will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
 3. Notices brought into GPW by "walk-in" customers on electronic media can only be submitted in Adobe electronic form format. This means that any notice submissions not on an Adobe electronic form that are submitted by the customer on electronic media will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
 4. All customers who walk in to GPW that wish to submit a notice that is not on an electronic Adobe form will be routed to the Contact Centre where the customer will be taken through the completion of the form by a GPW representative. Where a customer walks into GPW with a stack of hard copy notices delivered by a messenger on behalf of a newspaper the messenger must be referred back to the sender as the submission does not adhere to the submission rules.
 5. All notice submissions that do not comply with point 2 will be charged full price for the notice submission.
 6. The current cut-off of all Gazette's remains unchanged for all channels. (Refer to the GPW website for submission deadlines – www.gpwnonline.co.za)
 7. Incorrectly completed forms and notices submitted in the wrong format will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za)
 8. All re-submissions by customers will be subject to the above cut-off times.
 9. All submissions and re-submissions that miss the cut-off will be rejected to the customer to be submitted with a new publication date.
 10. Information on forms will be taken as the primary source of the notice to be published. Any instructions that are on the email body or covering letter that contradicts the notice form content will be ignored.

You are therefore advised that effective from **Monday, 18 May 2015** should you not comply with our new rules of engagement, all notice requests will be rejected by our new system.

Furthermore, the fax number **012- 748 6030** will also be **discontinued** from this date and customers will only be able to submit notice requests through the email address submit.egazette@gpw.gov.za.





DO use the new Adobe Forms for your notice request.

These new forms can be found on our website:
www.gpwonline.co.za under the Gazette Services page.

DO attach documents separately in your email to GPW. (In other words, your email should have an Adobe Form plus proof of payment – 2 separate attachments – where notice content is applicable, it should also be a 3rd separate attachment)

DO specify your requested publication date.

DO send us the electronic Adobe form. (There is no need to print and scan it).

DON'T submit request as a single PDF containing all other documents, i.e. form, proof of payment & notice content, it will be **FAILED** by our new system.

DON'T print and scan the electronic Adobe form.

DON'T send queries or RFQ's to the submit.egazette mailbox.

DON'T send bad quality documents to GPW. (Check that documents are clear and can be read)

Form Completion Rules

Important!

No.	Rule Description	Explanation/example
1.	All forms must be completed in the chosen language.	GPW does not take responsibility for translation of notice content.
2.	All forms must be completed in sentence case, i.e. No fields should be completed in all uppercase.	e.g. "The company is called XYZ Production Works"
3.	No single line text fields should end with any punctuation, unless the last word is an abbreviation.	e.g. "Pty Ltd.", e.g. Do not end an address field, company name, etc. with a period (.) comma (,) etc.
4.	Multi line fields should not have additional hard returns at the end of lines or the field itself.	This causes unwanted line breaks in the final output, e.g. <ul style="list-style-type: none"> Do not type as: 43 Bloubokrand Street Putsonderwater 1923 Text should be entered as: 43 Bloubokrand Street, Putsonderwater, 1923
5.	Grid fields (Used for dates, ID Numbers, Telephone No., etc.)	<ul style="list-style-type: none"> Date fields are verified against format CCYY-MM-DD Time fields are verified against format HH:MM Telephone/Fax Numbers are not verified and allow for any of the following formats limited to 13 characters: including brackets, hyphens, and spaces <ul style="list-style-type: none"> 0123679089 (012) 3679089 (012)367-9089
6.	Copy/Paste from other documents/text editors into the text blocks on forms.	<ul style="list-style-type: none"> Avoid using this option as it carries the original formatting, i.e. font type, size, line spacing, etc. Do not include company letterheads, logos, headers, footers, etc. in text block fields.



No.	Rule Description	Explanation/example
7.	Rich text fields (fields that allow for text formatting)	<ul style="list-style-type: none"> • Font type should remain as Arial • Font size should remain unchanged at 9pt • Line spacing should remain at the default of 1.0 • The following formatting is allowed: <ul style="list-style-type: none"> ○ Bold ○ Italic ○ Underline ○ Superscript ○ Subscript • Do not use tabs and bullets, or repeated spaces in lieu of tabs and indents • Text justification is allowed: <ul style="list-style-type: none"> ○ Left ○ Right ○ Center ○ Full • Do not use additional hard or soft returns at the end of line/paragraphs. The paragraph breaks are automatically applied by the output software <ul style="list-style-type: none"> ○ Allow the text to wrap automatically to the next line only use single hard return to indicate the next paragraph ○ Numbered lists are allowed, but no special formatting is applied. It maintains the standard paragraph styling of the gazette, i.e. first line is indented.
	e.g. 1. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river. 2. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river. The quick brown fox jumps over the lazy river.	



You can find the **new electronic Adobe Forms** on the website www.gpwonline.co.za under the Gazette Services page.

For any **queries or quotations**, please contact the **eGazette Contact Centre** on 012-748 6200 or email info.egazette@gpw.gov.za

Disclaimer

Government Printing Works does not accept responsibility for notice requests submitted through the discontinued channels as well as for the quality and accuracy of information, or incorrectly captured information and will not amend information supplied.

GPW will not be held responsible for notices not published due to non-compliance and/or late submission.



GENERAL NOTICES

NOTICE 334 OF 2015

Schedule B

MOSES KOTANE LOCAL MUNICIPALITY



NOTICE OF PROPERTY RATES AND OF FIXED DAY FOR PAYMENT IN RESPECT OF THE FINANCIAL YEAR 1 JULY 2015 TO 30 JUNE 2016

Notice is hereby given that, in terms of section 14(3) of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) read with section 21A of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) the following property rates will be levied by resolution of the Council, Resolution No. 245/05/2015 dated 29 May 2015, in respect of the above mentioned financial year on the different categories of rateable property recorded in the general valuation roll.

The ratio indicated next to the category of property is in relation to residential property.

(a) **Residential properties**

On the market value and the following tariff levied as rates on the property:
0,00106 cents in the Rand.

The first R 17 000.00 of the market value of all residential property will be exempted from property rates. In addition, owners of improved/developed residential property will be granted a 20% rebate on property rates.

(b) **Mining properties**

On the market value and the following tariff levied as rates on the property:
0,07060 cents in the Rand.

(c) **Businesses and Commercial**

Businesses: On the market value and the following tariff levied as rates on the property: **0,02176** cents in the Rand.

(i) Shopping complexes

Schedule B

The Sun Village shopping complex and Moruleng Mall shopping complex on the market value and the following tariff levied as rates on the property: **0,02176** cents in the Rand.

Commercial: Holiday resorts and hotels with and without gambling rights in terms of the National Gambling Act, Act No. 7 of 2004, motels, entertainment centres including hospitality properties, offices, garages and shopping centres as follows:

(i) Holiday resorts with gambling rights

The Sun City - Lost City complex and amenities situated on a portion of the farm Doornhoek 910 JQ and a portion of the farm Ledig 909 JQ, on the market value and the following tariff levied as rates on the property: **0,03671** cents in the Rand.

(ii) Holiday resorts without gambling rights

Bakubung Bush Lodge situated on portions of the farms Ledig 909 JQ and Koedoesfontein 94 JQ, Kwa Maritane Bush Lodge situated on portions of the farms Doornhoek 910 JQ and Waagfontein 89 JQ and Tshukudu Bush Lodge situated on portions of the farms Wydehoek 92 JQ and Leeufontein 50 JQ, Ivory Tree Game Lodge and Bakgatla Resorts situated on a portion of the farm Kafferskraal 43 JQ and Manyane Resort situated on a portion of the farm Zuiverfontein 58 JQ, on the market value and the following tariff levied as rates on the property: **0,03266** cents in the Rand.

(d) **All Government (State owned) properties**

On the market value and the following tariff levied as rates on the property: **0,05300** cents in the Rand.

(e) **Public Service Infrastructure (PSI) properties**

Eskom servitudes/way leaves, Telkom, MTN, Vodacom, Cell C, Roads, Railway lines, Runways and Air Traffic Control Units, National and Provincial Roads – On the market value and the following tariff levied as rates on the property: **0,00027** cents in the Rand. A rate ratio of 1:0,25 is applied.

The first 30% of the market value of PSI will be exempted from property rates.

(f) **Public Benefit Organisations / Public Service Purposes**

Hospitals, Clinics, Hospices, Libraries, Police Stations, Correctional Facilities, Courts of Law, Schools, Colleges, Universities and Development, Welfare & Caring Institutions approved in terms of section 30 of the Income Tax Act 58 of

Schedule B

1962 - On the market value and the following tariff levied as rates on the property: **0,00070** cents in the Rand.

Public Benefit Organisations and properties used for Public Service Purposes will be granted a rebate of 20% on property rates.

(g) Agricultural Property (Farms and Small Holdings)

On the market value and the following tariff levied as rates on the property: **0.00027** cents in the Rand. A rate ratio of 1:0,25 is applied.

Owners of agricultural properties may be granted a 15% rebate on property rates if they are bona fide farmers.

(h) Industrial undertakings

On the market value and the following tariff levied as rates on the property: **0,00876** cents in the Rand.

(i) Multiple purpose properties

On the market value and the relevant determined tariff levied as rates on the property for the particular purpose that such land is used for in terms of the property rates policy of Council.

(j) Vacant land

On the market value and the following determined tariff levied as rates on the property: **0,07060** cents in the Rand.

(k) Other properties as determined by the Minister of local government

None

(l) Other properties as determined by the Municipality and approved by the Minister of local government

None

(m) Rebates

Category/Description	Proposed rebate	Council's adopted rebate
Properties used for public benefit/service purposes	20%	20%

Schedule B

Residential Properties (Where applicable)	20%	20%
Bona fide farmers	15%	15%
Pensioner Households on residential properties only		
➤ Household with income equal to 2 x monthly Old Persons Grant or less	100%	
Indigent Households – Registered as indigent		
➤ Household with income equal to 2 x monthly Old Persons Grant or less	100%	

(n) **Tribal Land**

All rateable properties under tribal management registered in the name of the tribe will be remitted from property rates for the financial year 2015/2016, but excluding the following properties:

State owned and parastatal owned institutions like hospitals, schools, tertiary education facilities, administration buildings, post offices, magistrate courts, Telkom property as well as Vodacom, MTN and Cell C buildings and installations, military bases, mines, mining installations and buildings including dwelling houses and infrastructure, Eskom servitudes, or any right in land utilized for business purposes. Holiday resorts and hotels with and without gambling rights, motels, entertainment centres and any right in land, including commercial and industrial buildings, offices, garages/service stations and shopping centres.

(o) **General**

The amounts due for rates as indicated in this notice shall become due and payable on 6 July 2015 but may be paid in 12 equal installments at the end of each calendar month during the financial year.

Interest at the prime rate of the Municipality will be charged on all amounts in arrears after the fixed date or dates and defaulters are liable to legal proceedings for recovery of such arrear amounts.

MR. P. SHIKWANE
ACTING MUNICIPAL MANAGER

CIVIC CENTRE
PRIVATE BAG X1011
MOGWASE
0314

NOTICE 335 OF 2015**Schedule A****MOSES KOTANE LOCAL MUNICIPALITY****DETERMINATION OF FEES, CHARGES AND TARIFFS
FOR THE FINANCIAL YEAR 2015/2016**

Notice is hereby given that in terms of section 75 A of the Local Government: Municipal Systems Act, Act No: 32 of 2000, the following fees, tariffs and charges have been determined by resolution of the Municipal Council, Resolution No. 245/05/2015 dated 29 May 2015, with effect from 1 July 2015. All tariffs have VAT included except where indicated.

1) Refuse removal Tariffs**Residential**

R 30.71 per household per month

Churches

R 30.71 per church per month

Businesses, Schools and Industries

Businesses R 62.67 per container per month

Schools R 62.67 per container per month

Industries R 62.67 per container per month

Dumping of refuse at the Municipal Waste Disposal Sites

Domestic Waste per ton	R 148.55
Industrial Waste per ton	R 200.28
Green Waste per ton	R 91.81
Tyres (per tyre)	R 10.00

Schedule A

2) Sewerage Tariffs

Residential

R 29.59 per stand or per dwelling unit in the event of more than one dwelling unit per stand per month

Churches

R 29.59 per church or per dwelling unit in the event of more than one dwelling unit per stand per month

Businesses

R 59.06 per stand per month

Industries, Institutional Bodies, Prisons, Business complexes and Schools

R 7.25 per kl, based on 60% of the registered water consumption

Decanting of raw sewerage

R 180.70 for every 5kl

3) Water Provision Tariffs

Domestic Consumers

0 to 6 kilolitre	Free of charge
6.1 kl to 45 kilolitre	R 15.34 per kilolitre per month
45.1 kl and above	R 17.65 per kilolitre per month

Small Business and State Department Consumers

0 to 45 kl	R 15.34 per kilolitre per month
45,1 kl and above	R 18.37 per kilolitre per month

Bulk Consumers

Sun City	R 11.57 per kilolitre per month
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Bulk Consumers: Industrial and Large Consumers

Malls, A.E.C.I, Military Base, Tertiary Institutions, Prisons, Airports, Ostrich farms, all other Resorts, Mines, Hospitals, Sun Village complex and other consumers not included in Domestic consumers: R 15.86 per kilolitre per month.

Schedule A

Water Connection Charges

New Connections: The actual cost of materials and labour plus a surcharge of 15% (Plus VAT).

The cost of a new connection is calculated from the nearest supply line to a maximum distance of 20 meters.

Deposit: New consumers R 250.00

Disconnection Charges: R 93.80

Re-connection Charges: R 93.80

4) Machinery and Equipment Hire

Hiring of Front-end loader per hour R 893.37

Hiring of Bulldozer per hour R 893.37

Hiring of TLB per hour R 780.86

Hiring of Grader per hour R 780.86

Hiring of Vibrating Roller per hour R 446.67

Hiring of Low Bed per kilometer R 35.80

Hiring of Tipper Truck per kilometer R 27.30

Hiring of Small Vibrating Roller per hour R 42.61

5) Rental of Halls, Parks, and Sports Facilities

Community Halls R 804.20

Public Parks R 8 041.90

Sports Facilities R 16 083.80

5.1) Swimming Pools-entry fees

Children under 12 R 16.00

Adults R 25.00

6) Rental of Advertising Facilities

Deposit (refundable) R 500.00

Street Lamp Poles (Per day) R 1 692.90

Other advertising facilities As per written quotation by municipality

7) Town Planning FeesSpatial Planning and Land Use Management Act (SPLUMA) Fees

Establishment of a Township R 5 714.50

Extension of boundaries of Township R 5 714.50

Schedule A

Amendment of Township Establishment	
Application - If already approved	R 5 714.50
- Not yet approved	R 2 857.25
Division/Phasing of Township	R 4 538.60
Rezoning - One erf	R 4 285.60
- Every additional erf	R 2 142.80
Removal, amendment or suspension of a restrictive or obsolete condition, servitude or reservation against Title	R 847.00
Amendment or cancellation of a general plan of a township	R 1 796.00
Division of Farmland	R 1 500.00
Subdivision of land:	
- First five erven	R 952.60
- Every additional erf	R 140.80
Consolidation of land	R 402.60
Permanent closure of a public place	R 1 200.00
Development on communal land	R 4 538.60
Removal, amendment or suspension of a restrictive title condition relating to the density of residential development	R 3 769.70
Temporary use: - Prospecting rights	R 4 285.60
- Other rights	R 400.00
Material amendments to original application prior to approval/refusal	R 2 640.00
<u>Miscellaneous Fees</u>	
Erection of a second dwelling	R 476.30
Relaxation of height restriction	R 476.30
Relaxation of building line	R 476.30
Consideration of site development plan	R 804.10
Extension of validity period of approval	R 1 000.00
Reason for decision of Mun Planning Tribunal, land development officer or appeal authority:	
- E-Mail	R 0.00
- A4 copy	R 1.63 per A4 page
Re-issuing of notice of approval of any application	R 53.00
Deed search	R 126.50
Publication of legal notices	R As per quotation
Way leave application	R 200.00
Intervener status	R 1 500.00
Appeal fees (Per appeal)	R 2 500.00
Application for cell masts	R 2 640.00
Offence fees (Per offence)	R 2 500.00

Schedule AApproval of Building Plans

Plan of 20m ²	R	157.30
Every additional 10m ² or part	R	30.80
Boundary Walls & Extensions	R	69.30
Special/Written consent of Council	R	1 128.60
Copy of Town Planning Scheme	R	156.10

Charges for plan approval at Fire Department

Residential building plans:

- Compliance with National Building Regulations Act, Act 103 of 1977	R	28.50
- SANS 10400	R	17.10
- Fire Services By-Law	R	17.10

Business and Industrial building plans:

- Compliance with National Building Regulations Act, Act 103 of 1977	R	114.00
- SANS 10400	R	28.50
- Fire Services By-Law	R	28.50

8) Valuation, Zoning and Clearance Certificates

Issue of certificate	R	66.50
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9) Sundry Charges

Photocopy per A4 page	R	1.63
Photocopy per A3 page	R	3.26

10) Indigent and Pensioner SubsidiesProperty Rates

A 100% rebate on property rates will be granted to registered indigent households, pensioners and physically / mentally disabled persons where the combined household income does not exceed an amount equal to 2 x Old Persons Grant per month.

Municipal Services-Electricity

A subsidy of 50 kWh electricity per household per month will be granted to an indigent household in terms of the Electricity Basic Services Support Tariff (EBSST) as published in Government Gazette No. 25088 of 4 July 2003.

Schedule A**Municipal Services-Water**

A subsidy of six (6) kilolitres of water per household per month will be granted to all residential consumers as per Council Policy.

Municipal Services-Refuse

A 100% rebate on refuse charges will be granted to registered indigent households, pensioners and physically / mentally disabled persons where the combined household income does not exceed an amount equal to 2 x Old Persons Grant per month.

Municipal Services-Sewerage

A 100% rebate on sewerage charges will be granted to registered indigent households, pensioners and physically / mentally disabled persons where the combined household income does not exceed an amount equal to 2 x Old Persons Grant per month.

The subsidies mentioned above will only be applicable to qualifying households registered as indigent, pensioners or as physically / mentally disabled persons in terms of the approved Indigent Policy, Property Rates Policy and Tariff Policy of Council.

11) General

The amounts due for refuse, sewerage and water shall become due and payable on 1 July and must be paid at the end of each calendar month during the financial year.

Interest of 15 per cent per annum is chargeable on all amounts in arrear after the fixed date or dates of payment and defaulters are liable to restriction of supply and legal proceedings for the recovery of such arrear amounts.

MR. P. SHIKWANE
ACTING MUNICIPAL MANAGER

CIVIC CENTRE
PRIVATE BAG X1011
MOGWASE
0314

NOTICE 336 OF 2015

MOSES KOTANE
LOCAL MUNICIPALITY



PROPERTY RATES BY-LAW

MOSES KOTANE LOCAL MUNICIPALITY
PROPERTY RATES BY-LAW

Whereas Section 6 of the Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, requires a municipality to adopt a by-law to give effect to the implementation of its Property Rates Policy.

Now therefore the Municipal Council of the Moses Kotane Local Municipality approves and adopts the following Property Rates By-Law.

1. Definitions

For the purpose of these by-laws any word or expression to which a meaning has been assigned in the Local Municipal Property Rates Act, 2004 (No. 6 of 2004) shall bear the same meaning in these by-laws and unless the context indicates otherwise-

“Act” means the Municipal Property Rates Act, 2004 (No. 6 of 2004), as amended.

“approved rates” means the cent in the Rand rate approved by the municipal council applicable for the financial year.

“municipality” means the municipal council for the municipal area of the Moses Kotane Local Municipality (NW 375).

“trading services” means services provided by a municipality that can generate a profit which can be used to subsidise community services (e.g. - Electricity, water).

“economic services” means services provided by a municipality at a tariff where the income and cost of the service will break even – not to make a loss (e.g. – refuse removal, sewerage).

2. Rating of property

In terms of section 2(3) of the Act the power of the municipality to levy rates on property is subject to-

- (a) Section 229(1)(a) of the Constitution,
- (b) The provisions of the Property Rates Act,
- (c) The municipality's property rates policy; and
- (d) This By-law.

3. General principles

- 3.1 Rates are levied as an amount in the rand based on the market value of all rateable property contained in the municipality's valuation roll.
- 3.2 Criteria are provided for the determination of categories of property and owners and for the purpose of levying different rates on categories of property and owners.
- 3.3 Different rates will be levied for different categories of rateable property.
- 3.4 Relief measures in respect of payment for rates will not be granted to any category of property or owners on an individual basis, other than by way of an exemption, rebate or reduction in terms of the municipality's property rates policy.
- 3.5 All ratepayers with similar properties will be treated the same.
- 3.6 The ability of a person to pay rates will be taken into account in terms of the Municipality's indigent policies.
- 3.7 Provision will be made for the promotion of local economic and social development and a sustainable local government.
- 3.8 Rates will be based on the value of all rateable property and the amount required by the municipality to balance the operating budget.

4. Classification of services and expenditure

- 4.1 The municipal manager or his/her nominee subject to the guidelines provided by the National Treasury and the Executive Committee and principles contained in the property rates policy will classify services, categorise expenditure and create cost centres to prevent that property rates subsidise trading and economic services
- 4.2 Trading and economic services will be ring fenced and financed from service charges while community and subsidised services will be financed from profits on trading and economic services, regulatory fees and rates and rates related income.

5. Categories of properties and owners

- 5.1 In terms of Section 3(3) of the Act the municipality must determine the criteria for the determination of categories of property and owners for granting exemptions, reductions and rebates and criteria if it levies different rates for different categories of property.
- 5.2 In terms of sections 8(1) and 15(1) read in conjunction with section 19 of the Act the municipality may exempt a category of owner of property from rates or grant a rebate or reduction in the rates.
- 5.3 The criteria for categories of property and owners and the different categories of property and owners are reflected in the municipality's property rates policy and adjusted annually, during the budget process.
- 5.4 Categories of property for the municipality are-
- (a) Residential properties;
 - (b) Industrial properties;
 - (c) Business and Commercial properties (with and without gambling rights where applicable);
 - (d) Agricultural properties;
 - (e) Mining properties;
 - (f) State-owned properties used for public service purposes;
 - (g) Public Service Infrastructure properties;
 - (h) Public Benefit Organisations;
 - (i) Multiple purpose properties;
 - (j) Vacant land;
 - (k) Other properties as determined by the Minister; and
 - (l) Other properties determined by the Municipality and approved by the Minister.
- 5.5 categories of owners of properties, for the purpose of granting exemptions, rebates and reductions will be according to the-
- (a) indigent status of the owner of a property
 - (b) sources of income of the owner of a property
 - (c) owners of property situated within an area affected by-
 - i. a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
 - ii. any other serious adverse social or economic conditions;

- (d) owners of residential properties with a market value below a determined threshold; or
- (e) owners of agricultural properties who are *bona fide* farmers

6. Properties used for multiple purposes

6.1 Rates on properties used for multiple purposes will be levied as follows:

- (a) In accordance with the "permitted use of the property", if the permitted use of the property is regulated;
- (b) In accordance with the "dominant use of the property" if (a) cannot be applied; or
- (c) In accordance with the "different uses" by apportioning the market value of a property to the different purposes for which the property is used if both (a) and (b) above cannot be applied.

7. Differential rating

7.1 Criteria for differential rating on different categories of properties in terms of section 8(1) of the Act will be according to-

- (a) The use of the property.
- (b) Permitted use of the property; or
- (c) Geographical area in which the property is situated.

7.2 Differential rating among the various property categories will be done by way of setting a rate for each property category

and/or

by way of reductions and rebates,

8. Criteria for exemptions, reductions and rebates

Criteria for determining categories of owners of property for the purpose of granting exemptions, rebates and reductions in terms of Section 15(2) of the Act will be according to-

- (a) indigent status of the owner of a property
- (b) sources of income of the owner of a property
- (c) owners of property situated within an area affected by-

- i. a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
 - ii. any other serious adverse social or economic conditions;
- (d) owners of residential properties with a market value below a determined threshold;
 - (e) owners of developed/improved residential properties; or
 - (f) owners of agricultural properties who are *bona fide* farmers

9. Exemptions

9.1 Over and above the exemptions provided for in sections 16 and 17 of the Act specific categories of property as indicated in the table below are exempted from the payment of rates within the meaning of section 15(1)(a) of the Act and 9(2) to 9(7) of this by-law.

Description of category of property	Criteria
Residential	8(2)(a) – R 17 000.00
Municipal properties	9.2
Cemeteries and crematoriums	8(2)(h), 9.6
Places of worship	9.8
Public Benefit organizations	8(2)(h), 9.6
Public Service Infrastructure	8(2)(g), 17(1)(a), 9.5

9.2 Municipal properties

Municipal properties will be exempt from paying rates as it will only increase the rates burden or service charges to property owners or consumers. This includes:

- (a) rateable properties registered in the name of the municipality and is let to the employees of the municipality for residential purposes,
- (b) rateable property registered in the name of another municipality if such property is used in connection with the supply of electricity, water, gas or sewerage services, or
- (c) rateable property registered in the name of the municipality and which is let by the municipality for a nominal rate as determined by the municipality.

But except

(d) property belonging to a municipality is disposed off to any person, he shall be considered to be the owner liable for the payment of rates from the date he takes possession.

9.3 The first R 17 000 of all residential properties are exempted from property rates. The R 15 000 impermissible rates contemplated in terms of section 17(1)(h) of the Property Rates Act is included in the R 17 000 amount. This is an important part of the council's indigent policy and is aimed primarily at alleviating poverty.

9.4 Cemeteries and crematoria registered in the names of private persons and only when operated not for gain.

9.5 Public Service Infrastructure

A Rate ratio of 1:0.25 is applied. The first 30% of the market value is not rateable in terms of Section 17(1)(a) as they provide essential services to the community and includes:

- (a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer
- (c) power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- (g) runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for the air navigation purposes;
- (h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels; communications system serving the public;
- (i) any other publicly controlled infrastructure as may be prescribed; or
- (j) a right registered against immovable property.

9.6 Public benefit organisations and owners of properties used for public service purposes, as provided for in the Rates Policy, will granted a 20% rebate but owners may apply for the total

exemption of property rates subject to submitting a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962):

- 9.7 Properties with a value below the prescribed valuation level – Redistribution and Development Program houses.
- 9.8 Places of worship - Property used primarily for the purposes of congregation, **excluding** a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium, provided that the property is:
- (a) registered in the name of a religious community;
 - (b) registered in the name of a trust established for the sole benefit of a religious community; or
 - (c) subject to a land tenure right.
- 9.9 Owners of properties with a value below a prescribed valuation level - This refers to the Redistribution and Development Program (RDP) houses which are exempted. These properties may however be levied at a flat rate instead of a rate determined on the market value if the Council so resolves.
- 9.10 Exemptions will be subject to the following conditions:
- (a) all applications must be addressed in writing to the municipality in the prescribed manner or application form;
 - (b) a SARS tax exemption certificate must be attached to all applications;
 - (c) the municipal manager or his/her nominee must approve all applications;
 - (d) applications must reach the municipality before the end of October preceding the start of the new municipal financial year for which relief is sought; and
 - (e) the municipality reserves the right to refuse exemptions if the details supplied in the application form are incomplete, incorrect or false.

10. Rebates

10.1 Categories of properties

- 10.1.1 The municipality may grant rebates or reduction within the meaning of section 15(1)(b) of the Act on the rates to the owners of the following categories of properties and subject to the criteria and conditions contained in 10.2 of this by-law:

Description of category of property	Criteria
(a) Residential	10.1.4
(b) Public Service purposes	10.1.2
(c) Agricultural	10.1.5

10.1.2 The municipality may grant rebates to rateable enterprises that promote local, social and economic development in its area of jurisdiction, based on its Local, Social and Economic Development Policy.

- i. The following criteria will apply:
 - a. job creation in the municipal area;
 - b. social upliftment of the local community; and
 - c. creation of infrastructure for the benefit of the local community.
- ii. Rebates may be granted on application as prescribed to:
 - a. a business plan submitted in respect of the company indicating how the local, social and economic development objectives of the municipality are going to be met;
 - b. an implementation plan submitted and certified by auditors of the company stating that the objectives have been met in the first year after establishment and how the business entity plans to continue to meet the objectives;
 - c. an assessment by the municipal manager or his/her nominee indicating that the business entity qualifies; and
 - d. approval of the application by a municipal council resolution.

10.1.3 State properties

No rebate will be granted to state owned properties unless used for public service purposes.

10.1.4 Residential properties

The municipality may grant a percentage rebate of 20% as determined in schedule A, which applies to improved residential property that is:

- i. used predominantly for residential purposes, with not more than two dwelling units per property,
- ii. registered in terms of the Sectional Titles Act,

- iii. owned by a share-block company, or
- iv. a rateable residence on property used for or related to educational purposes

10.1.5 Agricultural property rebate

- i. Agricultural properties may be granted a rebate subject to the owner providing the municipality with required information and proof in an affidavit received not later than 30 September each year.
- ii. Qualifying requirements are that the owner should provide proof that he is registered as a *bona fide* farmer with SARS,
- or
- iii. where the owner is not taxed as a farmer, proof must be submitted that income from farming activities exceeds 40% of the household income.
- iv. The rebate of 15% will be granted to *bona fide* farmers.

10.1.6 Properties with a market value below a prescribed valuation level may, instead of a rate determined on the market value may be rated on a flat rate per property.

10.1.7 All rateable properties situated on or under tribal management or in informal townships registered in the name of a tribe will be remitted from property rates in terms of Section 7(2)(a)(iv), but excluding the following properties:

State owned and parastatal owned institutions like hospitals, schools, tertiary education facilities, administration buildings, post offices, magistrate courts, public service infrastructure buildings and installations, military bases, mines, mining installations and buildings including dwelling houses and infrastructure, or any right in land utilized for business purposes. Holiday resorts and hotels with and without gambling rights, motels, entertainment centres and any right in land, including commercial and industrial buildings, offices, garages and shopping centres.

10.2 Categories of owners

10.2.1 The following categories of owners of rateable properties may be granted a 100% rebate on rates levied by the municipality within the criteria of section 15(1)(b) of the Act:

Description of Category of Owners	Criteria
Retired and disabled persons	10.2.2(i)(b)(c)

Indigent persons	10.2.2(iii)
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10.2.2 Criteria for granting rebates to category of owners

- (i) To qualify for a retired and disabled or indigent person rate rebate of 100%, the property owner must:
 - a. occupy the property as his/her primary residence;
 - b. be at least 60 years of age or in receipt of a disability pension from the Department of Social Development and any other approved pension funds (In the case of retired and disabled persons);
 - c. be in receipt of a total monthly income from all sources (including income of spouses of owner) not exceeding an amount equal to **2 x monthly Old Persons Grant (or Disability Grant)**;
 - d. not be the owner of more than one property; and
- (ii) Property owners must apply on a prescribed application form for a rebate as determined by the municipality.
- (iii) Applications must be accompanied by-
 - a. a certified copy of the bar coded identity document. passport, driver's license, birth certificate or any other proof of the owner's age which is acceptable to the municipality;
 - b. sufficient proof of income of the owner and his/her spouse/s;
 - c. an affidavit from the owner;
 - d. if the owner is a disabled person proof of a disability pension payable by the state must be supplied; and
 - e. if the owner has retired at an earlier stage for medical reasons proof thereof must be submitted.
 - f. be in receipt of a total monthly income from all sources (including income of spouses of owner) not exceeding an amount equal to **2 x monthly Old Persons Grant (or Disability Grant)**.
- (iv) These applications must reach the municipality before the end of September preceding the start of the new municipal financial year for which relief is sought.
- (v) The municipality retains the right to refuse rebates if the details supplied in the application form are incomplete, incorrect or false.

11. Reductions

- 11.1 A reduction in the municipal valuation as contemplated in section 15(1)(b) of the Act will be granted where the value of a property is affected by-
 - 11.1.1 a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
 - 11.1.2 any other serious adverse social or economic conditions
- 11.2 The reduction will be in relation to the determination and certificate issued for this purpose by the municipal valuer,
- 11.3 All categories of owners can apply for a reduction in the valuation of the property as prescribed above,
- 11.4 Owners of the following categories of rateable property situated within the municipality may be granted a reduction within the meaning of section 15(1) (b) of the Act on the rates payable in respect of their properties and subject to the conditions contained in section 11(1) of this by-law:

Description of category of property	Criteria
(a) Residential	9.3
(b) Industrial	-
(c) Business	-
(d) Agricultural	10.1.5
(e) State-owned properties	-
(f) Municipal properties	9.2
(g) Public service infrastructure	9.5
(h) Informal settlements	10.1.7
(i) Properties -	
(i) Acquired through the Provision of Land Assistance Act, 1993, or the Restitution of Land Rights Act, 1994, or	
(ii) which is subject to the Communal Property Associations Act, 1996	
(j) Protected areas	
(k) National monuments and Heritage sites	
(l) Public benefit organizations (Part 1 of the Ninth Schedule to the Income Tax Act)	9.6
(m) Multiple purpose properties	11.1

11.5 Criteria for granting reductions

- i. A reduction in the municipal valuation as contemplated in section 15(1)(b) of the Act may be granted where the value of a property is affected by fire damage, floods or is demolish.
- ii. The reduction will be in relation to the certificate issued for this purpose by the municipal valuer.

12. Compulsory Phasing In of Rates

Newly Rateable Properties (Section 21)

Rates levy on newly rateable property will be phased in over a period of **three (3)** municipal financial years,

The phasing-in discount will be determined as follow:

- (a) In the first year, **75%** discount on the rates for the year applicable on the property,
- (b) in the second year, **50%** discount on the rates for the year applicable on the property,
- (c) in the third year, **25%** discount on the rates for the year applicable on the property,

Public Service Infrastructure (Section 93A – transitional arrangement)

The prohibition on levying rates on Public Service Infrastructure or by organisations conducting specified public benefit activities and registered in terms of the Income Tax Act for those activities will be phased in over a period of **five (5)** municipal financial years as follow:

The prohibition of levying of rates on Public Service Infrastructure will be phased in:

- (a) in the first year, by no more than **80%** of the rate for that year otherwise applicable to that property;
- (b) in the second year, by no more than **60%** of the rate for that year otherwise applicable to that property;
- (c) in the third year, by no more than **40%** of the rate for that year otherwise applicable to that property;
- (d) in the fourth year, by no more than **20%** of the rate for that year otherwise applicable to that property; and
- (c) in the fifth year, by no more than **10%** of the rate for that year otherwise applicable to that property.

Rates on newly rateable property owned and used for Public Benefit activities

Rates levied on newly rateable property used for public benefit activities will be phased in over **four (4)** municipal financial years as follow:

- (a) No rates in the first year,
- (b) In the second year, **75%** discount on the rates for the year applicable on the property,
- (c) in the third year, **50%** discount on the rates for the year applicable on the property,
- (d) in the fourth year, **25%** discount on the rates for the year applicable on the property,

Rates on Property belonging to a land reform beneficiary or his/her heirs

The exclusion on property belonging to a land reform beneficiary or his/her heirs from levying of rates will lapse **ten years** from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds.

After the exclusion period has lapsed, rates payable on the properties concerned will be phased-in over a period of **three (3)** financial years,

The phasing-in discount will be determined as follow:

- (a) In the first year, **75%** discount on the rates for the year applicable on the property,
- (b) in the second year, **50%** discount on the rates for the year applicable on the property,
- (a) in the third year, **25%** discount on the rates for the year applicable on the property,

13 Cost to the Municipality due to Exemptions, Reductions, Rebates, Exclusions, Phasing in and the benefit thereof to the local community

13.1 The costs associated with exemptions, reductions, rebates, exclusions and phasing in of rates is reflected in schedule B and will be reported to the MEC as revenue foregone in terms of section 82A(e).

13.2 The benefit to the community of granting relief measures may be-

- i. the promotion of local economic development including attracting business investment, for example small business establishment;
- ii. creation of employment for municipal residents;
- iii. promotion of service delivery, for example by farmers;

- iv. poverty alleviation to the indigents;
- v. social development and moral development, for example, by religious institutions, sports institutions, schools and other non-governmental organisations which promote health and other benefit to the community; and
- vi. Improved local economic growth.

14 Rates Increases

- (1) The municipality may consider increasing rates annually during the budget process in terms of the guidelines issued by National Treasury from time to time but may not increase determined rates during a financial year.
- (2) Rate increases will be used to finance the increase in operating costs of community and subsidised services. Rates will not be used to subsidise trading and economic services.
- (3) Relating to community and subsidised services the following annual adjustments will be made:
 - (a) All salary and wage increases as agreed at the South African Local Government Bargaining Council as well as increases of Section 57 managers;
 - (b) An inflation adjustment for general expenditure, repairs and maintenance and contributions to statutory funds; and
 - (c) Additional depreciation costs or interest and redemption on loans associated with the assets created during the previous financial year.
- (4) Extraordinary expenditure related to community services not foreseen during the previous budget period and approved by the council during a budget review process may be financed by an increase in property rates.
- (5) Affordability of rates to ratepayers.
- (6) All increases in property rates will be communicated to the local community in terms of the municipality's policy on community participation.

15. Notification of Rates

- (1) The municipality will give notice of all rates approved at the annual budget meeting at least 30 days prior to the date that the rates become effective. Accounts delivered after the 30 days notice will be based on the new rates.

- (2) A notice stating the extent of the municipality's resolution and the date on which the new rates become operational will be displayed by the municipality at places provided for that purpose.

16. Payment of Rates

- (1) Ratepayers may choose between paying rates annually in one instalment on or before 30 September or in twelve equal instalments on or before the seventh day of the month following the month in which it becomes payable.
 - (2) If the owner of property that is rateable, notifies the municipal manager or his/her nominee not later than 31 May in any financial year, or such later date in such financial year as may be determined by the municipal manager or his/her nominee that he/she wishes to pay all rates in respect of such property in instalments, such owner shall be entitled to pay all rates in the subsequent financial year and each subsequent financial year in twelve instalments until such notice is withdrawn by him/her in a similar manner.
 - (3) Interest on arrears of rates, whether payable on or before 30 September or in equal monthly instalments, shall be calculated in accordance with the interest rate as determined by the Minister for Provincial and Local Government.
 - (4) If a property owner, who is responsible for the payment of property rates in terms of this policy, fails to pay such rates in the prescribed manner, it will be recovered from him/her in accordance with the provisions of the Credit Control, Debt Collection and indigent policy of the Municipality.
 - (5) Arrears of rates shall be recovered from tenants, occupiers and agents of the owner, in terms of section 28 and 29 of the Act.
- 5.1 (a) If an amount due for rates levied in respect of a property is unpaid by the owner of the property after the date determined, the municipality will recover the amount in whole or in part from the tenant or occupier of the property, despite any contractual obligation between the tenant and the owner. The municipality will only recover the outstanding rates from the tenant or occupier after a written notice has been served to the tenant or occupier.
- (b) The amount that the municipality will recover from the tenant or occupier will be limited to the amount of the rent or other money due and payable, but not yet paid by the tenant or occupier to the owner of the property. The tenant or occupier must set off any amount recovered from them by the municipality against any money owed to the owner.

- (c) The tenant or occupier of a property will on request of the municipality, furnish the municipality with a written statement specifying all payments to be made by the tenant or occupier to the owner of the property for rent or other money payable on the property during a period as may be determined by the municipality.
- 5.2
- (a) If an amount due for rates levied in respect of a property is unpaid by the owner of the property after the date determined, the municipality will recover the amount in whole or in part from the agent of the owner. The municipality will only recover the outstanding rates from the agent after a written notice has been served to the agent.
 - (b) The amount that the municipality will recover from the agent will be limited to the amount of any rent or other money received by the agent on behalf of the owner, less any commission due to the agent.
 - (c) The agent, will on request of the municipality, furnish the municipality with a written statement specifying all payments for rent on the property and any money received by the agent on behalf of the owner during a period as may be determined by the municipality.
- (6) Where the rates levied on a particular property have been incorrectly determined, whether because of an error or omission on the part of the municipality or false information provided by the property owner concerned or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll.
- (7) In addition, where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

17. Accounts to be furnished

- 17.1 The municipality will furnish each person liable for the payment of rates with a written account, which will specify:
- (i) the amount due for rates payable,
 - (ii) the date on or before which the amount is payable,
 - (iii) how the amount was calculated,
 - (iv) the market value of the property, and

(v) rebates, exemptions, reductions or phasing-in, if applicable.

17.2 A person liable for payment of rates remains liable for such payment, whether or not such person has received a written account from the municipality. If the person concerned has not received a written account, he/she must make the necessary enquiries with the municipality.

17.3 In the case of joint ownership the municipality shall consistently, in order to minimise costs and unnecessary administration, recover rates from one of the joint owners only provided that it takes place with the consent of the owners concerned.

18. Regular review processes and Reporting

The rates policy must be reviewed on an annual basis to ensure that it complies with the Municipality's strategic objectives as contained in the IDP and with legislation.

The municipality must submit reports to the MEC for local government, in such form and at such intervals as may be prescribed by the Minister on the implementation of provisions of the Act relating to the following matters:

- (a) Categories of property determined, the cent in the Rand rates determined for each category of property, and any rebates, exclusions and exemptions determined for categories of owners;
- (b) the ratios between residential and all other categories of property;
- (c) total property rates revenue;
- (d) total property rates revenue from each category of property;
- (e) total revenue foregone in respect of any properties subject to partial exclusions, exemptions, rebates and reductions; and
- (f) any other matter that is prescribed or provided for in the Act.

19. Short Title

This by-law is called the Property Rates By-law of the Moses Kotane Local Municipality.

20. Commencement

This by-law was originally published in the North West Provincial Gazette on 20 June 2008 and came into force and effect on 1 July 2008. This amended By-Law will come into effect on the day of it being published in the North West Provincial Gazette.

**SCHEDULE A
SCHEDULE OF REBATES**

Category/Description	Proposed rebate	Council's adopted rebate
Properties used for public service purposes/Public benefit	20%	20%
Residential Properties (Where applicable)	20%	20%
Bona fide farmers	15%	15%
Pensioner Households on residential properties only		
➤ Household with income equal to 2 x monthly Old Persons Grant (or Disability Grant) or less	100%	
Indigent Households - Registered as indigent		
➤ Household with income equal to 2 x monthly Old Persons Grant (or Disability Grant) or less	100%	

Note: The municipality will amend this schedule annually if necessary.

SCHEDULE B

The costs associated with exemptions, reductions, rebates, exclusions and phasing in of rates

i.	<u>Exemptions</u> (Sec. 15)	Rands (Million)
	Municipal properties	.....
	Residential properties	.....
	Cemeteries and crematoriums	.....
	Public service infrastructure	.....
	National Roads	.....
	Public benefit organisations	.....
ii.	<u>Reductions</u> (Sec. 15)	
	Properties affected by disaster	.....
	Properties affected by serious adverse social or economic conditions	.....
iii.	<u>Rebates</u> (Sec. 15)	
	Enterprises that promote local, social and economic development	.....
	State properties	R 929 742
	Public Service Infrastructure	.....
	Residential properties	R 170 278
	Retired and disabled persons	.....
	Indigent households	.....
iv.	<u>Phasing in</u> (Sec. 21)	
	Newly rateable property	.....
	Land reform beneficiaries	.....
v.	<u>Exclusions</u> (Sec. 17)	
	Public service infrastructure	R 5 634
	Protected areas	.....
	Land reform beneficiary	.....
	Residential property (R 17 000 exemption)	R 312 346
	Public places of worship	.....
	Total Cost	<u>R 1 418 000</u>

IMPORTANT Information from Government Printing Works

Dear Valued Customers,

Government Printing Works has implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submits your notice request.

Please take note of these guidelines when completing your form.



GPW Business Rules

1. No hand written notices will be accepted for processing, this includes Adobe forms which have been completed by hand.
2. Notices can only be submitted in Adobe electronic form format to the email submission address submit.egazette@gpw.gov.za. This means that any notice submissions not on an Adobe electronic form that are submitted to this mailbox will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
3. Notices brought into GPW by "walk-in" customers on electronic media can only be submitted in Adobe electronic form format. This means that any notice submissions not on an Adobe electronic form that are submitted by the customer on electronic media will be **rejected**. National or Provincial gazette notices, where the Z95 or Z95Prov must be an Adobe form but the notice content (body) will be an attachment.
4. All customers who walk in to GPW that wish to submit a notice that is not on an electronic Adobe form will be routed to the Contact Centre where the customer will be taken through the completion of the form by a GPW representative. Where a customer walks into GPW with a stack of hard copy notices delivered by a messenger on behalf of a newspaper the messenger must be referred back to the sender as the submission does not adhere to the submission rules.
5. All notice submissions that do not comply with point 2 will be charged full price for the notice submission.
6. The current cut-off of all Gazette's remains unchanged for all channels. (Refer to the GPW website for submission deadlines – www.gpwonline.co.za)
7. Incorrectly completed forms and notices submitted in the wrong format will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za)
8. All re-submissions by customers will be subject to the above cut-off times.
9. All submissions and re-submissions that miss the cut-off will be rejected to the customer to be submitted with a new publication date.
10. Information on forms will be taken as the primary source of the notice to be published. Any instructions that are on the email body or covering letter that contradicts the notice form content will be ignored.

You are therefore advised that effective from **Monday, 18 May 2015** should you not comply with our new rules of engagement, all notice requests will be rejected by our new system.

Furthermore, the fax number **012- 748 6030** will also be **discontinued** from this date and customers will only be able to submit notice requests through the email address submit.egazette@gpw.gov.za.



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