



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Regulation Gazette

No. 8198

Regulasiekoerant

Vol. 478

Pretoria, 1 April 2005

No. 27427



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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 26th day of March Two thousand and Five.



PRESIDENT

By Order of the President-in-Cabinet



MINISTER OF THE CABINET

PROKLAMASIE*deur die**President van die Republiek van Suid-Afrika***No. R. 14, 2005**

BEPALING VAN 'N DATUM WAAROP ARTIKELS 164(1)(c), (g) EN (o), 166(1)(b) EN (d) EN 169(1)(f), (h), (j) EN (k) VAN DIE WYSIGINGSWET OP INKOMSTEWETTE, 2003 (WET NO. 45 VAN 2003), EN ARTIKELS 92(1)(i) EN (k), 95(1)(a) EN (c), 98(1)(f) EN 103(1)(b) EN (c) VAN DIE WYSIGINGSWET OP INKOMSTEWETTE, 2004 (WET NO. 32 VAN 2004), IN WERKING TREE

Kragtens artikels 164(2)(a), 166(2) en 169(2)(b) van die Wysigingswet op Inkomstewette, 2003 (Wet No. 45 van 2003), en artikels 92(2), 95(2), 98(2)(c) en 103(2)(a) van die Wysigingswet op Inkomstewette, 2004 (Wet No. 32 van 2004), bepaal ek hierby 1 April 2005 as die datum waarop die volgende artikels in werking tree:

- (a) Artikels 164(1)(c) van die Wysigingswet op Inkomstewette, 2003 (Wet No. 45 van 2003), in die mate wat dit die omskrywing van "aangewese entiteit" in artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), invoeg;
- (b) artikels 164(1)(g) en (o), 166(1)(b) en 169(1)(f), (h), (j) en (k) van die Wysigingswet op Inkomstewette, 2003 (Wet No. 45 van 2003);
- (c) artikel 166(1)(d) van die Wysigingswet op Inkomstewette, 2003 (Wet No. 45 van 2003), in die mate wat dit artikel 8(23) in die Wet op Belasting op Toegevoegde

Waarde, 1991 (Wet No. 89 van 1991), invoeg; en
(d) artikels 92(1)(i) en (k), 95(1)(a) en (c), 98(1)(f) en 103(1)(b) en (c) van die
Wysigingswet op Inkomstewette, 2004 (Wet No. 32 van 2003).

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria
hierdie 26ste dag van Maart Tweeduisend en Vyf.



PRESIDENT

Op las van die President-in-Kabinet



MINISTER VAN DIE KABINET

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Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001

Publications: Tel: (012) 334-4508, 334-4509, 334-4510

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Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001

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