



REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

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PRETORIA, 15 MARCH 1989
MAART 1989

No. 11772

GOVERNMENT NOTICE

DEPARTMENT OF FINANCE

No. 506

15 March 1989

SALES TAX ACT, 1978

INCREASE IN RATE OF TAX SPECIFIED IN SECTION 5

Under section 49A of the Sales Tax Act, 1978 (Act 103 of 1978), I, Barend Jacobus du Plessis, Minister of Finance, hereby make known for general information that in terms of a taxation proposal tabled by me in Parliament on 15 March 1989 the rate of sales tax specified in section 5 of the said Act is to be increased to the rate of 13 per cent, as set forth in that proposal, for the purpose of determining amounts of sales tax which in terms of section 8 of the said Act are deemed to have become payable on any date falling on or after 20 March 1989.

B. J. DU PLESSIS,
Minister of Finance.

GOEWERMENTSKENNISGEWING

DEPARTEMENT VAN FINANSIES

No. 506

15 Maart 1989

VERKOOPBELASTINGWET, 1978

VERHOGING IN BELASTINGSKAAL VERMELD IN ARTIKEL 5

Kragtens artikel 49A van die Verkoopbelastingwet, 1978 (Wet 103 van 1978), maak ek, Barend Jacobus du Plessis, Minister van Finansies, vir algemene inligting bekend dat ingevolge 'n belastingvoorstel wat op 15 Maart 1989 deur my in die Parlement ter tafel gelê is, die verkoopbelasting skaal vermeld in artikel 5 van die genoemde Wet verhoog staan te word tot die skaal van 13 persent, soos in daardie voorstel uiteengesit, vir die doeleindes van die vasstelling van bedrae verkoopbelasting wat ingevolge artikel 8 van genoemde Wet geag word betaalbaar te geword het op 'n datum wat op of na 20 Maart 1989 val.

B. J. DU PLESSIS,
Minister van Finansies.



REPUBLIEK VAN SUID-AFRIKA

BINNELANDSE INKOMSTE

VERKOOPBELASTING: AFRONDINGSTABEL

(Verkoopbelastingwet, 1978)

13%

REPUBLIC OF SOUTH AFRICA

INLAND REVENUE

SALES TAX: ROUNDING-OFF TABLE

(Sales Tax Act, 1978)

RAND

R1-R10		R11-R20		R21-R30		R31-R40		R41-R50		R51-R60		R61-R70		R71-R80		R81-R90		R91-R100	
Verkope Sales R	Belasting Tax R	Verkope Sales R	Belasting Tax R	Verkope Sales R	Belasting Tax R	Verkope Sales R	Belasting Tax R	Verkope Sales R	Belasting Tax R	Verkope Sales R	Belasting Tax R	Verkope Sales R	Belasting Tax R	Verkope Sales R	Belasting Tax R	Verkope Sales R	Belasting Tax R	Verkope Sales R	Belasting Tax R
1	0,13	11	1,43	21	2,73	31	4,03	41	5,33	51	6,63	61	7,93	71	9,23	81	10,53	91	11,83
2	0,26	12	1,56	22	2,86	32	4,16	42	5,46	52	6,76	62	8,06	72	9,36	82	10,66	92	11,96
3	0,39	13	1,69	23	2,99	33	4,29	43	5,59	53	6,89	63	8,19	73	9,49	83	10,79	93	12,09
4	0,52	14	1,82	24	3,12	34	4,42	44	5,72	54	7,02	64	8,32	74	9,62	84	10,92	94	12,22
5	0,65	15	1,95	25	3,25	35	4,55	45	5,85	55	7,15	65	8,45	75	9,75	85	11,05	95	12,35
6	0,78	16	2,08	26	3,38	36	4,68	46	5,98	56	7,28	66	8,58	76	9,88	86	11,18	96	12,48
7	0,91	17	2,21	27	3,51	37	4,81	47	6,11	57	7,41	67	8,71	77	10,01	87	11,31	97	12,61
8	1,04	18	2,34	28	3,64	38	4,94	48	6,24	58	7,54	68	8,84	78	10,14	88	11,44	98	12,74
9	1,17	19	2,47	29	3,77	39	5,07	49	6,37	59	7,67	69	8,97	79	10,27	89	11,57	99	12,87
10	1,30	20	2,60	30	3,90	40	5,20	50	6,50	60	7,80	70	9,10	80	10,40	90	11,70	100	13,00

SENT/CENTS

SENT/CENTS

Verkope Sales s/c	Belasting Tax s/c	Verkope Sales s/c	Belasting Tax s/c	Verkope Sales s/c	Belasting Tax s/c	Verkope Sales s/c	Belasting Tax s/c	Verkope Sales s/c	Belasting Tax s/c	Verkope Sales s/c	Belasting Tax s/c	Verkope Sales s/c	Belasting Tax s/c	Verkope Sales s/c	Belasting Tax s/c	Verkope Sales s/c	Belasting Tax s/c	Verkope Sales s/c	Belasting Tax s/c	Verkope Sales s/c	Belasting Tax s/c
0-4	0	5-11	1	12-19	2	20-27	3	28-35	4	36-42	5	43-50	6	51-58	7	59-65	8	66-73	9	74-81	10

82-88	11	89-96	12	97-100	13
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HONDERDE/HUNDREDS

Verkope Sales R	Belasting Tax R
200	26,00
300	39,00
400	52,00

Verkope Sales R	Belasting Tax R
500	65,00
600	78,00
700	91,00

Verkope Sales R	Belasting Tax R
800	104,00
900	117,00
1 000	130,00

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