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REPUBLIC  
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SOUTH AFRICA

# Staatskoerant Government Gazette

Verkoopprijs • Selling price  
(AVB uitgesluit/GST excluded)

Plaaslik **60c** Local  
Buitelands **85c** Other countries  
Posvry • Post free

As 'n Nuusblad by die Poskantoor Geregistreer

Registered at the post office as a Newspaper

Vol. 297

PRETORIA, 28 MAART 1990  
MARCH

No. 12399

## PERSVERKLARING

deur

**dr. G. MARAIS LP, Adjunk-minister van Finansies**

### OOR STANDAARD INKOMSTEBELASTING OP WERKNEMERS (SIBW)

Ingevolge huidige wetgewing is belastingpligtiges, behalwe getroude vrouens, wie se netto besoldiging nie R20 000 per jaar oorskry nie slegs aan SIBW onderhewig. Daar is besluit om hierdie perk tot R40 000 te verhoog wat sal beteken dat nagenoeg 650 000 belastingpligtiges voortaan nie opgawes van inkomste hoef te verstrek nie. Dit hou aansienlike voordele vir beide Binnelandse Inkomste en belastingpligtiges in.

Wat getroude vrouens aanbetref was die SIBW-stelsel aanvanklik op hulle van toepassing indien hul netto besoldiging nie R20 000 oorskry het nie. Verlede jaar is hierdie perk egter opgehef met die gevolg dat alle getroude vrouens wat netto besoldiging ontvang het nie verplig was om sodanige inkomste by dié van hulle mans by te voeg nie aangesien die SIBW wat daarvan afgetrek is hul finale aanspreeklikheid verteenwoordig het.

Die stelsel van aparte aanslag is vanjaar 'n trap verder gevoer en sal alle inkomste, behalwe beleggingsinkomste, van 'n getroude vrou voortaan slegs in haar hande belas word. Dit volg dus dat die R40 000-perk wat vir ander belastingpligtiges in die vooruitsig gestel word ook van toepassing moet wees op getroude vrouens wie se netto besoldiging nie daardie bedrag oorskry nie.

Getroude vrouens wie besighede bedryf asook die-sulkes wie se netto besoldiging R40 000 per jaar oorskry sal egter opgawes van inkomste jaarliks moet verstrek. Na raming sal sowat 22 500 getroude vrouens op die inkomstebelastingregister geneem moet word, dit wil sê,  $\pm 4$  persent van alle getroude vroue wat belastingpligtig is.

854-A

## PRESS STATEMENT

by

**Dr G. MARAIS MP, Deputy Minister of Finance**

### REGARDING STANDARD INCOME TAX ON EMPLOYEES (SITE)

In terms of present legislation taxpayers, other than married women, whose net remuneration does not exceed R20 000 are subject to SITE only. It has been decided to increase this limit to R40 000 which will mean that approximately 650 000 taxpayers are released from the obligation to submit returns of income in future. This entails considerable benefits for both Inland Revenue and taxpayers.

As far as married women are concerned the SITE system originally applied to them if their net remuneration did not exceed R20 000. Last year this limit was abolished with the result that all married women receiving net remuneration were not required to add such income to that of their husbands' as the SITE deducted represented their final tax liability.

The system of separate taxation has been taken a step further this year and all income (excluding investment income) of a married woman will in future be taxed in her hands only. It follows therefore that the R40 000 limit envisaged for other taxpayers must also apply in respect of married women whose net remuneration does not exceed that amount.

Married women carrying on a business as well as those whose net remuneration exceeds R40 000 per annum must submit annual income tax returns. Approximately 22 500 married women will have to be registered for income tax purposes, that is,  $\pm 4$  per cent of all taxpaying married women.

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Wanneer 'n werknemer 'n jaarlikse bonus, ensovoorts, ontvang, en sy tydperk van diens minder as 'n volle jaar is, word die SIBW wat op die bonus bereken word, proporsioneel verminder in die verhouding wat die dienstydperk tot 'n volle jaar staan. Hierdie reëling bring mee dat sekere werknemers bo ander bevoordeel word, en kan misbruik word. Daar word derhalwe voorgestel dat die proporsionele vermindering van SIBW in sodanige gevalle gestaak word.

Bogemelde voorgestelde wysigings sal met ingang van 1 Maart 1990 in werking tree.

*Uitgereik deur die Adjunk-minister van Finansies, Pretoria.*

*Navrae:* Mnr. J. Hanssen.

*Tel.* (012) 315-5324 (Pretoria).

*Datum:* 27 Maart 1990.

When an employee receives an annual bonus, etcetera, and his period of service is less than a full year, the SITE calculated on the bonus is proportionately reduced in the ratio the period of service bears to a full year. This arrangement results in certain employees enjoying an advantage, and can be misused. It is accordingly proposed that the proportional reduction of SITE in such cases be discontinued.

The above-mentioned proposed amendments will come into operation with effect from 1 March 1990.

*Issued by the Deputy Minister of Finance, Pretoria.*

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*Tel.* (012) 315-5324 (Pretoria).

*Date:* 27 March 1990.

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