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## PERSVERKLARING

deur die

*Kommissaris van Binnelandse Inkomste.*

### VOORLOPIGE BELASTING TEN OPSIGTE VAN GETROUDE VROUE

1. My persverklaring in hierdie verband gedateer 29 Junie 1990 het betrekking.
2. As gevolg van verhoë vanaf rekenmeestersverenigings ontvang is daar op 'n laat stadium besluit om die betrokke wetsbepaling so te bewoord dat dit van toepassing sal wees ten opsigte van die voorlopige belastingbetaling van 'n getroude vrou wat op 28 Februarie 1991 gemaak moet word en nie 31 Augustus nie, om sodoende aan getroude vroue genoeg tyd te verleen om aansoek te doen om registrasie as voorlopige belastingpligtiges. Hierdie bepaling is opgeneem in klousule 52 van die Inkomstebelastingwetsontwerp. Gevolglik word daar nie van getroude vroue, wat ten opsigte van die 1991-jaar van aanslag vir voorlopige belasting aanspreeklik word, verwag om 'n voorlopige belastingbetaling na afloop van die eerste ses maande van die betrokke jaar van aanslag (31 Augustus 1990) te maak nie. Paragrafe 5 en 6 van genoemde persverklaring word dus ingetrek.
3. Vir doeleindes van die eerste betaling van voorlopige belasting mag die man (eggenoot) nie sy skatting, wat gebaseer moet word op sy aanslag vir die jongste voorafgaande jaar van aanslag wat nie minder nie as 14 dae voor die datum waarop bedoelde skatting verstrek moet word, aan hom uitgereik is, verminder nie. Sy basiese bedrag moet dus die besigheidsinkomste van sy vrou, waar van toepassing, insluit.
  - 3.1 Waar die man as 'n voorlopige belastingpligtige geregistreer is bloot omdat sy vrou besigheidsinkomste verdien, is hy vanaf die 1991-jaar van aanslag nie meer 'n voorlopige belastingpligtige nie. Hy mag dus 'n "nul" voorlopige belastingopgawe ten opsigte van die tydperk geëindig 31 Augustus 1990 indien.

## PRESS RELEASE

by the

*Commissioner for Inland Revenue*

### PROVISIONAL TAX IN RESPECT OF MARRIED WOMEN

1. My press release, dated 29 June 1990, in this connection, refers.
2. As a result of representations received from accountants' associations it was decided, at a late stage, to word the relevant provision of the Act in such a way that it would be applicable to the provisional tax payments of married women due on 28 February 1991 and not 31 August 1990, and so allow married women sufficient time to apply for registration as provisional taxpayers. These provisions are incorporated in clause 52 of the Income Tax Bill. Consequently it will not be expected that married women who became liable for provisional tax with effect from the 1991 year of assessment should make provisional tax payments at the end of the first six months of the relevant year of assessment (31 August 1990). Paragraphs 5 and 6 of the above-mentioned press release are therefore retracted.
3. For purposes of the first payment of provisional tax, the husband may not reduce his estimate, which must be based on the assessment for the latest preceding tax year which was issued to him not later than 14 days prior to the date on which the aforesaid estimate must be furnished. His basic amount must thus include his wife's business income where applicable.
  - 3.1 Where the husband is registered as a provisional taxpayer as a direct result of his wife's business income he will, with effect from the 1991 year of assessment, no longer be regarded as a provisional taxpayer. He may, therefore, submit a "Nil" provisional tax return in respect of the period ending 31 August 1990.

4. Enige navrae in hierdie verband moet aan die naaste Departementele Ontvanger van Inkomste gerig word.

4.1 Navrae moet *nie* aan Landdros Ontvangers van Inkomste gerig word nie.

*Uitgereik deur:* Die Kommissaris van Binnelandse Inkomste  
Posbus 402  
PRETORIA  
0001.

*Navrae:* Mnr. D. M. Goosen.

*Telefoon:* (012) 315-5111 (Pretoria).

*Datum:* 13 Julie 1990.

4. Any enquiries in this regard must be addressed to the nearest Departmental Receiver of Revenue.

4.1 Enquiries must *not* be addressed to Magisterial Receivers of Revenue.

*Issued by:* The Commissioner for Inland Revenue  
P.O. Box 402  
PRETORIA  
0001.

*Enquiries:* Mr D. M. Goosen.

*Telephone:* (012) 315-5111 (Pretoria).

*Date:* 13 July 1990.

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