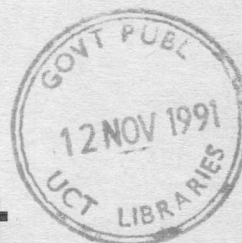




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PRETORIA, 4 NOVEMBER 1991

No. 13618

GOEWERMENTSKENNISGEWING

DEPARTEMENT VAN FINANSIES

No. 2675

4 November 1991

WET OP BELASTING OP TOEGEVOEGDE
WAARDE, 1991: VASSTELLING VAN RENTEKOERSE

Ek, Barend Jacobus du Plessis, Minister van Finansies, handelende kragtens artikel 39 (1) (a) (ii), (2) (b), (3) (b), (4) (b), (5) (b) en (6) (b), vir sover dit paragraaf (a) hieronder betref, en artikel 45 (1), vir sover dit paragraaf (b) hieronder betref, van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991) —

- (a) stel hierby, vir die doeleindes van artikel 39 (1) (a) (ii), (2) (b), (3) (b), (4) (b), (5) (b) en (6) (b) van genoemde Wet, 'n koers van 18 persent per jaar vas; en
- (b) bepaal hierby, vir die doeleindes van artikel 45 (1) van genoemde Wet, 'n koers van 20 persent per jaar,

vir die berekening van rente.

B. J. DU PLESSIS,
Minister van Finansies.

973—A

GOVERNMENT NOTICE

DEPARTMENT OF FINANCE

No. 2675

4 November 1991

VALUE-ADDED TAX ACT, 1991: FIXING OF RATES
OF INTEREST

I, Barend Jacobus du Plessis, Minister of Finance, acting under section 39 (1) (a) (ii), (2) (b), (3) (b), (4) (b), (5) (b) and (6) (b), in so far as it relates to paragraph (a) below, and section 45 (1), in so far as it relates to paragraph (b) below, of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) —

- (a) hereby fix, for the purposes of section 39 (1) (a) (ii), (2) (b), (3) (b), (4) (b), (5) (b) and (6) (b) of the said Act, a rate of 18 per cent per annum; and
- (b) hereby fix, for the purposes of section 45 (1) of the said Act, a rate of 20 per cent per annum,

for the calculation of interest.

B. J. DU PLESSIS,
Minister of Finance.

13618—1

**INHOUD**

No.	Bladsy No.	Koerant No.
GOEWERMENTSKENNISGEWING		
Finansies, Departement van		
<i>Goewermentskennisgewing</i>		
2675 Wet op Belasting op Toegevoegde Waarde (89/1991): Vaststelling van rente- koerse.....	1	13618

CONTENTS

No.	Page No.	Gazette No.
GOVERNMENT NOTICE		
Finance, Department of		
<i>Government Notice</i>		
2675 Value-Added Tax Act (89/1991): Fixing of rates of interest	1	13618