

# Government Gazette

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**CONTENTS**

No.	Page No.	Gazette No.
<b>GENERAL NOTICE</b>		
<b>South African Revenue Service</b>		
<i>General Notice</i>		
634	Income Tax Act (58/1962): Employees Tax Deduction Tables .....	3 27514

**INHOUD**

No.	Bladsy No.	Koerant No.
<b>ALGEMENE KENNISGEWING</b>		
<b>Suid-Afrikaanse Inkomstediens</b>		
<i>Algemene Kennisgewing</i>		
634	Inkomstebelastingwet (58/1962): Werk- nemersbelastingaftrekkingstabell.....	3 27514

## GENERAL NOTICE ALGEMENE KENNISGEWING

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### NOTICE 634 OF 2005 SOUTH AFRICAN REVENUE SERVICE EMPLOYEES TAX DEDUCTION TABLES

1. In terms of paragraph 9(2) of the Fourth Schedule to the Income Tax Act, 1962 (Act 58 of 1962) it is hereby announced that new deduction tables which are prescribed in terms of paragraph 9(1) of the Fourth Schedule, came into operation on 1 March 2005.
  - 1.1 The new deduction tables are known as the EMP 10 Deduction Tables, Volume 46 and shall remain in operation until further notice.
  - 1.2 The previous EMP 10 Deduction Tables, Volume 45, which came into force on 1 March 2004 are hereby withdrawn with effect from 1 June 2005.
2. The EMP 10 Deduction Tables, Volume 46, will be sent to all registered employers before 1 June 2005.
3. A notice in this regard was issued on 23 February 2005 to users of the Statutory Tax Rates.

PRAVIN GORDHAN  
**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

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### KENNISGEWING 634 VAN 2005 SUID-AFRIKAANSE INKOMSTEDIENS WERKNEMERSBELASTINGAFTREKKINGSTABELLE

1. Kragtens paragraaf 9(2) van die Vierde Bylae by die Inkombestebelastingwet, 1962 (Wet 58 van 1962) word hiermee bekend gemaak dat die nuwe aftrekkingstabelle wat ingevolge paragraaf 9(1) van die Vierde Bylae voorgeskryf word, op 1 Maart 2005 in werking getree het.
  - 1.1 Die nuwe aftrekkingstabelle staan bekend as die EMP 10-Belastingaftrekkingstabelle, Volume 46 en sal van krag bly tot verdere kennisgewing.
  - 1.2 Die vorige EMP 10-Belastingaftrekkingstabelle, Volume 45, wat op 1 Maart 2004 in werking getree het, word met ingang 1 Junie 2005 teruggetrek.
2. Die EMP 10-Belastingaftrekkingstabelle, Volume 46 sal voor 1 Junie 2005 aan alle geregistreerde werkgewers gestuur word.
3. 'n Kennisgewing in hierdie verband is reeds op 23 Februarie 2005 aan alle gebruikers van die Statutêre Belastingskale gestuur.

PRAVIN GORDHAN  
**KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS**