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GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 412

7 April 2009

DECLARATION OF A PERSON OR CLASS OR CATEGORY OF PERSON AS AN EMPLOYEE IN TERMS OF PARAGRAPH (d) OF THE DEFINITION OF "EMPLOYEE" IN THE FOURTH SCHEDULE TO THE INCOME TAX ACT, 1962

By virtue of the powers vested in me by paragraph (d) of the definition of "employee" in the Fourth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962) I, Trevor Andrew Manuel, Minister of Finance, hereby declare any person whose services has been procured for or provided to a client by a "temporary employment services" as defined in section 198 of the Labour Relations Act, 1995 (Act No. 66 of 1995), to be an employee for the purposes of the definition of "employee" in the Fourth Schedule to the Income Tax Act, 1962, with effect from 1 March 2009.

T A MANUEL
MINISTER OF FINANCE

No. 412

7 April 2009

VERKLARING VAN 'N PERSOON OF KLAS OF KATEGORIE VAN PERSOON AS WERKNEMER INGEVOLGE PARAGRAAF (d) VAN DIE OMSKRYWING VAN "WERKNEMER" IN DIE VIERDE BYLAE BY DIE INKOMSTEBELASTINGWET, 1962

Kragtens die bevoegdheid aan my verleen deur paragraaf (d) van die omskrywing van "werknemer" in die Vierde Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), verklaar ek, Trevor Andrew Manuel, Minister van Finansies, enige persoon wie se dienste deur 'n "tydelike werkverskaffingsdiens" soos omskryf in artikel 198 van die Wet op Arbeidsverhoudinge, 1995 (Wet No. 66 van 1995), vir 'n kliënt verkry of aan 'n kliënt voorsien is, as 'n werknemer vir doeleindes van die omskrywing van "werknemer" in die Vierde Bylae by die Inkomstebelastingwet, 1962, met ingang vanaf 1 Maart 2009.

T A MANUEL
MINISTER VAN FINANSIES

ISAZISO SIKAHULUMENI

UPHIKO LWEZOKUQOQWA KWEZIMALI ZENTELA ENINGIZIMU AFRIKA**Nomb. 412****7 EPRELI 2009**

**ISINGQUMO NGOMUNTU NOMA ISIGABA SOMUNTU NJENGISEBENZI
NGOKWESIGABA (d) SENCAZELO "YESISEBENZI" KWISHEDULI YESINE YOMTHETHO
WENTELA, KA-1962**

Ngokwegunya lamandla engawanikiwe ngokwesigaba (d) sencazelo "yesisebenzi" kwiSheduli Yesine yoMthetho Wentela, ka-1962 (uMthetho onguNomb. 58 ka-1962) Mina, Trevor Andrew Manuel, uNgqongqoshe Wezezimali, nginquma ngomuntu umsebenzi wakhe osetshenzisiwe noma owenziwe komunye "ngokomsebenzi wetoho" njengokuchazwe kwisigaba 198 se-Labour Relations Act, ka-1995 (uMthetho onguNomb. 66 ka-1995), ukuba abe isisebenzi ngokwenhloso yencazelo "yesisebenzi" kwiSheduli Yesine yoMthetho Wentela, ka-1962, kusukela ngomhlaka-1 Mashi 2009.

**T A MANUEL
UNGQONGQOSHE WEZEZIMALI**

NDIVHADZO YA MUVHUSO

TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE**Nomboro 412****7 Lambamai 2009**

**MULEVHO WA VHATHU KANA KIŁASI KANA KHETHEKANYO YA VHATHU
U YA NGA PHARA (d) YA ȚHALUTSHEDZO YA "MUSHUMI" KHA
SHEDULU YA VHUȚA YA MULAYO WA MUTHELO WA MBUELO, WA 1962**

U ya nga maanda enda hweswa kha phara (d) ya țhalutshedzo ya **"țhalutshedzo ya mushumi"** kha Shedulu ya VhuȚa ya Mulayo wa Muthelo wa Mbuelo, wa 1962 (Mulayo wa Nomboro 58 wa 1962), NȚe, Trevor Andrew Manuel, MinisiȚa wa zwa Gwama, ndi fhano u divhadza lwa tshiofisi uri muthu muȚwe na muȚwe we tshumelo yawe ya waniwa kana u țetshedzwa kha khasiȚama nga **"tshumelo ya mushumo wa tshifhinga nyana"** sa zwe zwa țalutshedziswa zwone kha khethekanyo 198 ya Mulayo wa Vhushaka ha Vhashumi Mushumoni, wa 1995 (Mulayo wa Nomboro 66 wa 1995),u vha mushumi hu tshi itelwa țhalutshedzo ya **"mushumi"** kha Shedulu ya VhuȚa ya Mulayo wa Muthelo wa Mbuelo, wa 1962, u bva nga Ța 1 Țhafamuhwe 2009.

T. A. MANUEL**MINISIȚA WA ZWA GWAMA**
