
GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 262

27 March 2015

NOTICE ISSUED IN TERMS OF PARAGRAPH 14(3)(a) OF THE FOURTH SCHEDULE TO THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), SECTION 8(2A) OF THE UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002 (ACT NO. 4 OF 2002) AND SECTION 6(2A) OF THE SKILLS DEVELOPMENT LEVIES ACT, 1999 (ACT NO. 9 OF 1999), PRESCRIBING THE DATE BY WHICH AN EMPLOYER MUST RENDER A RETURN AS PRESCRIBED IN THAT PARAGRAPH AND THOSE SECTIONS

By the power vested in me by paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act, 1962, section 8(2A) of the Unemployment Insurance Contributions Act, 2002, and section 6(2A) of the Skills Development Levies Act, 1999, I, Thomas Swabihi Moyane, Commissioner for the South African Revenue Service, hereby determine that an employer's return (EMP 501) for the period—

- (a) 1 March 2014 to 28 February 2015 must be rendered on or before 29 May 2015; and
- (b) 1 March 2015 to 31 August 2015 must be rendered on or before 30 October 2015.

T S MOYANE

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE