
GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY

NO. R. 209

01 MARCH 2016

NATIONAL TREASURY

REGULATIONS IN TERMS OF SECTION 12T(8) OF THE INCOME TAX ACT, 1962, ON THE REQUIREMENTS FOR TAX FREE INVESTMENT

I, Pravin Jamnadas Gordhan, Minister of Finance, under section 12T(8) of the Income Tax Act, 1962 (Act No. 58 of 1962), hereby make the regulations as set out in the Schedule hereto.



Pravin Jamnadas Gordhan, MP
Minister of Finance

SCHEDULE

Definitions

1. In these regulations, “**the Regulations**” means the regulations published by Government Notice No. R 172 of 25 February 2015.

Amendment of regulation 9 of the Regulations

2. Regulation 9 of the Regulations is hereby amended by the substitution for the date “1 March 2016” of the date “1 November 2016”.

Commencement

3. These regulations come into operation on 1 March 2016.