

SOUTH AFRICAN REVENUE SERVICE

NO. 436

15 APRIL 2016

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 (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), 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 2015 to 29 February 2016, must be rendered on or before 31 May 2016; and
- (b) 1 March 2016 to 31 August 2016, must be rendered on or before 31 October 2016.



T S MOYANE

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE