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## NATIONAL TREASURY

NO. R. 1161

28 SEPTEMBER 2016

**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 November 2016" of the date "1 March 2017".

**Commencement**

3. These regulations are deemed to have come into operation on 1 October 2016.