

KWAZULU-NATAL PROVINCE KWAZULU-NATAL PROVINSIE ISIFUNDAZWE SAKWAZULU-NATALI

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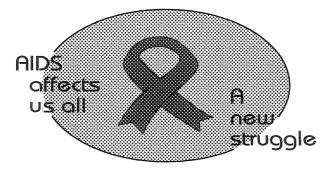
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26 JULY 2013 26 JULIE 2013 26 kuNTULIKAZI 2013

No. 993

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DEPARTMENT OF HEALTH

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MUNICIPAL NOTICE

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PLEASE PLACE THE FOLLOWING ADVERTISEMENT IN THE PROVINCIAL GAZETTE OF 1 JULY 2010

CITY OF uMHLATHUZE

PUBLIC NOTICE

AMENDMENT TO THE RATES BYLAWS

The uMhlathuze Municipality has, in terms of Section 156 of the Constitution, 1996 (Act No 108 of 1996) read in conjunction with section 12(3) of the Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000), passed a resolution for the amendment of the Rates Bylaws. The following are the applicable amendments to the Rates Bylaws as promulgated in the Provincial Gazette Number 131 under Notice Number 55 dated 3 July 2008, which shall come into operation on the date of publication hereof:

- 1. delete the definition of "Public Benefits Organisation" as it appears under "Definitions" in the Rates Bylaws and substitute it to read as follows:
 - "Public Benefits Organisation" means an organisation conducting specified public benefit activities listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act and registered for tax reductions because of those activities
- 2. Add the following clause under "Definitions":

"Public Benefits Organisation Property

means property owned by public benefit organisations and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act"

- 3. Section 7(2)(b) is to be deleted and replaced with the following:
 - "7(2)(b) Public Benefit Organisations performing a specific public benefit activity and registered in terms of the Income Tax Act, Item 1, 2 and 4 of part 1 of the Ninth Schedule, for tax deduction because of those activities."
- 4. Section 7(3) is to be deleted and replaced with the following:
 - "7(3)(b) This also applies to a vacant property registered in the name of and used primarily as a place of worship by a religious community."
- 5. Section 8(5)(a) is to be deleted and replaced with the following:

- "8(5)(a) Municipal properties will be exempted."
- 6. Sections 8(7)(a) & (b) are to be deleted and replaced with the following:
 - "Section 8(7) Sporting bodies
 - (a) Sporting bodies shall, on application, be rated on the value of the improved area only.
 - (b) The improved area shall exclude change rooms and store rooms necessary for the sport.
 - (c) Applicants must produce a tax exemption certificate issued by the South African Revenue Service (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (Act 58 of 1962)."