



STAATSKOERANT
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No. 8365

GOEWERMENSKENNISGEWING

DEPARTEMENT VAN FINANSIES

No. R. 1900

27 Augustus 1982

VERKOOPBELASTINGWET, 1978

WYSIGING VAN ARTIKEL 5 (1)

Kragtens artikel 49 (1) (a) van die Verkoopbelastingwet, 1978 (Wet 103 van 1978), wysig ek, Owen Pieter Faure Horwood, Minister van Finansies, hierby artikel 5 (1) van daardie Wet soos in die Bylae hiervan uiteengesit.

O. P. F. HORWOOD, Minister van Finansies.

BYLAE

1. Artikel 5 van die Verkoopbelastingwet, 1978 (hieronder die Hoofwet genoem), word hierby gewysig deur in subartikel (1) die woord "vyf" deur die woord "ses" te vervang.

2. Behoudens die bepalinge van artikel 11 van die Hoofwet is die wysiging deur paragraaf 1 aangebring van toepassing vir doeleindes van die vasstelling van bedrae verkoopbelasting wat ingevolge artikel 8 van die Hoofwet geag word betaalbaar te geword het op 'n datum wat op of na 1 September 1982 val.

GOVERNMENT NOTICE

DEPARTMENT OF FINANCE

No. R. 1900

27 August 1982

SALES TAX ACT, 1982

AMENDMENT OF SECTION 5 (1)

Under section 49 (1) (a) of the Sales Tax Act, 1978 (Act 103 of 1978), I, Owen Pieter Faure Horwood, Minister of Finance, hereby amend section 5 (1) of that Act as set out in the Schedule hereto.

O. P. F. HORWOOD, Minister of Finance.

SCHEDULE

1. Section 5 of the Sales Tax Act, 1978 (hereinafter referred to as the principal Act), is hereby amended by the substitution in subsection (1) for the word "five" of the word "six".

2. Subject to the provisions of section 11 of the principal Act, the amendment effected by paragraph 1 shall apply for the purpose of determining amounts of sales tax which in terms of section 8 of the principal Act are deemed to have become payable on any date falling on or after 1 September 1982.

INHOUD

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Finansies, Departement van		
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