

REPUBLIC  
OF  
SOUTH AFRICA



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VAN  
SUID-AFRIKA

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## GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

### SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 538

22 April 1999

#### AMENDMENT OF THE DEFINITION OF "PRESCRIBED RATE" IN SECTION 1 OF THE INCOME TAX ACT, 1962

By virtue of the powers vested in me by the definition of "prescribed rate" in section 1 of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, hereby amend the said definition with effect from 1 May 1999, by the substitution for the expression "14 per cent" in paragraph (a) thereof of the expression "12 per cent" and by the substitution for the expression "19 per cent" in paragraph (b) thereof of the expression "16 per cent".

**T A MANUEL**  
**MINISTER OF FINANCE**

No. 538

22 April 1999

**WYSIGING VAN OMSKRYWING VAN "VOORGESKREWE KOERS" IN ARTIKEL 1 VAN DIE INKOMSTEBELASTINGWET, 1962**

Kragtens die bevoegdheid my verleen by die omskrywing van "voorgeskrewe koers" in artikel 1 van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), wysig ek, Trevor Andrew Manuel, Minister van Finansies, hierby die genoemde omskrywing met ingang van 1 Mei 1999, deur in paragraaf (a) daarvan die uitdrukking "14 persent" deur die uitdrukking "12 persent" te vervang en deur in paragraaf (b) daarvan die uitdrukking "19 persent" deur die uitdrukking "16 persent" te vervang.

**T A MANUEL**  
**MINISTER VAN FINANSIES**

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No. 539

22 April 1999

**AMENDMENT OF DEFINITION OF "OFFICIAL RATE OF INTEREST" IN PARAGRAPH 1 OF THE SEVENTH SCHEDULE TO THE INCOME TAX ACT, 1962**

Under paragraph 20(1) of the Seventh Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, hereby amend paragraph 1 of the said Schedule with effect from 1 May 1999, by the substitution for the expression "19 per cent" in the definition of "official rate of interest" of the expression "16 per cent".

**T A MANUEL**  
**MINISTER OF FINANCE**

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No. 539

22 April 1999

**WYSIGING VAN OMSKRYWING VAN "AMPTELIKE RENTEKOERS" IN PARAGRAAF 1 VAN DIE SEWENDE BYLAE BY DIE INKOMSTEBELASTINGWET, 1962**

Kragtens paragraaf 20(1) van die Sewende Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), wysig ek, Trevor Andrew Manuel, Minister van Finansies, hierby paragraaf 1 van genoemde Bylae met ingang van 1 Mei 1999, deur die uitdrukking "19 persent" in die omskrywing van "amptelike rentekoers" deur die uitdrukking "16 persent" te vervang.

**T A MANUEL**  
**MINISTER VAN FINANSIES**

No. 540

22 April 1999

**AMENDMENT OF SECTION 105(b) OF THE CUSTOMS AND EXCISE ACT, 1964**

By virtue of the powers vested in me by section 105(b) of the Customs and Excise Act, 1964 (Act No. 91 of 1964), I, Trevor Andrew Manuel, Minister of Finance, hereby amend the said section with effect from 1 May 1999, by the substitution for the expression "19 per cent" in paragraph (b) thereof of the expression "16 per cent".

**T A MANUEL**  
**MINISTER OF FINANCE**

No. 540

22 April 1999

**WYSIGING VAN ARTIKEL 105(b) VAN DIE DOEANE- EN AKSYNSWET, 1964**

Kragtens die bevoegdheid my verleen by artikel 105(b) van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), wysig ek, Trevor Andrew Manuel, Minister van Finansies, hierby die genoemde artikel met ingang van 1 Mei 1999, deur in paragraaf (b) daarvan die uitdrukking "19 persent" deur die uitdrukking "16 persent" te vervang.

**T A MANUEL**  
**MINISTER VAN FINANSIES**

No. 541

22 April 1999

**AMENDMENT OF DEFINITION OF "PRESCRIBED RATE" IN SECTION 1 OF THE VALUE-ADDED TAX ACT, 1991**

By virtue of the powers vested in me by the definition of "prescribed rate" in section 1 of the Value-added Tax Act, 1991 (Act No. 89 of 1991), I, Trevor Andrew Manuel, Minister of Finance, hereby amend the said definition with effect from 1 May 1999, by the substitution for the expression "1,6 per cent" in paragraph (a) thereof of the expression "1,3 per cent" and by the substitution for the expression "18 per cent" in paragraph (b) thereof of the expression "16 per cent".

**T A MANUEL**  
**MINISTER OF FINANCE**

# WYSIGING VAN OMSKRYWING VAN "VOORGESKREWE KOERS" IN ARTIKEL 1 VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991

Kragtens die bevoegdheid my verleen by die omskrywing van "voorgeskrewe koers" in artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), wysig ek, Trevor Andrew Manuel, Minister van Finansies, hierby die genoemde omskrywing met ingang van 1 Mei 1999, deur in paragraaf (a) daarvan die uitdrukking "1,6 persent" deur die uitdrukking "1,3 persent" te vervang en in paragraaf (b) daarvan die uitdrukking "18 persent" deur die uitdrukking "16 persent" te vervang.

**T A MANUEL**  
**MINISTER VAN FINANSIES**

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