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**CONTENTS • INHOUD**

No.	Page No.      Gazette No.
<b>GOVERNMENT NOTICE</b>	
<b>South African Revenue Service</b>	
<i>Government Notice</i>	
1432 Income Tax Act (58/1962): Notice setting out particulars of areas demarcated by Municipalities of Ethekwini, Tshwane, Emfuleni, Sol Plaatje, Mangaung, Buffalo City and Mbombela in terms of section 13quat, of the Act, which shall constitute urban development zones .....	3      27077

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## GOVERNMENT NOTICE

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### SOUTH AFRICAN REVENUE SERVICE

No. 1432

10 December 2004

**NOTICE SETTING OUT PARTICULARS OF AREAS DEMARCATED BY MUNICIPALITIES OF ETHEKWINI, TSHWANE, EMFULENI, SOL PLAATJE, MANGAUNG, BUFFALO CITY AND MBOMBELA IN TERMS OF SECTION 13quat OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), WHICH SHALL CONSTITUTE URBAN DEVELOPMENT ZONES**

By virtue of the powers vested in me by section 13quat(8) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, hereby give notice of the particulars of the areas which have been demarcated by the municipalities of eThekwini, Tshwane, Emfuleni, Sol Plaatje, Mangaung, Buffalo City and Mbombela, as set out in the Schedule hereto, which shall constitute urban development zones.



T. A. MANUEL

MINISTER OF FINANCE

## **SCHEDULE**

### **eThekwin Urban Development Tax Zone**

#### **Boundary Description**

The eastern boundary is the Indian Ocean coastline, which from the north, runs from the Walter Gilbert Rd northern boundary of the Suncoast Casino/WaterWorld complex in a southerly direction along the coast until Bell Road. The boundary follows Bell Rd until Shepstone Rd which it follows in a NE direction. On reaching Bay Terrace the boundary runs in an westerly direction and continues to do so along Victoria Embankment. On reaching the end of Victoria Embankment the boundary turns northward along Alexandra and then Brook Streets until West Street, where the boundary turns west first along West Street and then along Berea Rd in a NE direction until Carters Ave. Turning SE the boundary follows Canongate Rd until Warwick Ave, where the boundary turns N and runs into Centenary Rd until turning E into Carlisle Rd. The boundary continues along Carlisle Rd until reaching First Ave where the boundary turns N and continues to Stamford Hill Rd where the boundary includes the cadastre on the west side of Stamford Hill Rd. On reaching Croydon Rd. the boundary turn W and runs into Walter Gilbert Rd before following Cobham Rd in a S direction and continues along the edge of the railway shunting yards until reaching Old Fort Rd where the boundary turns E and continues until turning N into NMR Ave and then turns E into Somtseu Ave. before turning N into Stanger Str. On reaching Argyle Rd the boundary turns W and then follows a N direction along NMR Ave until reaching the starting point at Walter Gilbert Rd at the northern boundary of the Suncoast Casino/WaterWorld complex.



**eThekwin Municipality  
Urban Development Tax Zone**

**Proposed Tax Zone Total Area = 668.77 Ha**



## **BUFFALO CITY MUNICIPALITY URBAN DEVELOPMENT ZONE – QUIGNEY AND BEACH**

### **Description of Location and Position of Boundary**

The Urban Development Zone of Quigney and Beach (East London), in terms of the urban renewal tax incentive (section 13quat of the Income Tax Act, 1962 (Act No. 58 of 1962) is a contiguous polygon comprising broadly of three 'sides' (i.e. a northern; western and coastal edge). The Urban Development Zone boundary incorporates approximately 189.47 hectares, and consists mainly of the Suburbs commonly known as Quigney and Beach. The boundary is defined as a continuous line following the course of designated streets and/or boundaries of erven and/or landmarks as noted below, commencing at the northeastern corner, and continuing in a clockwise direction as follows:

#### **Coastal Edge**

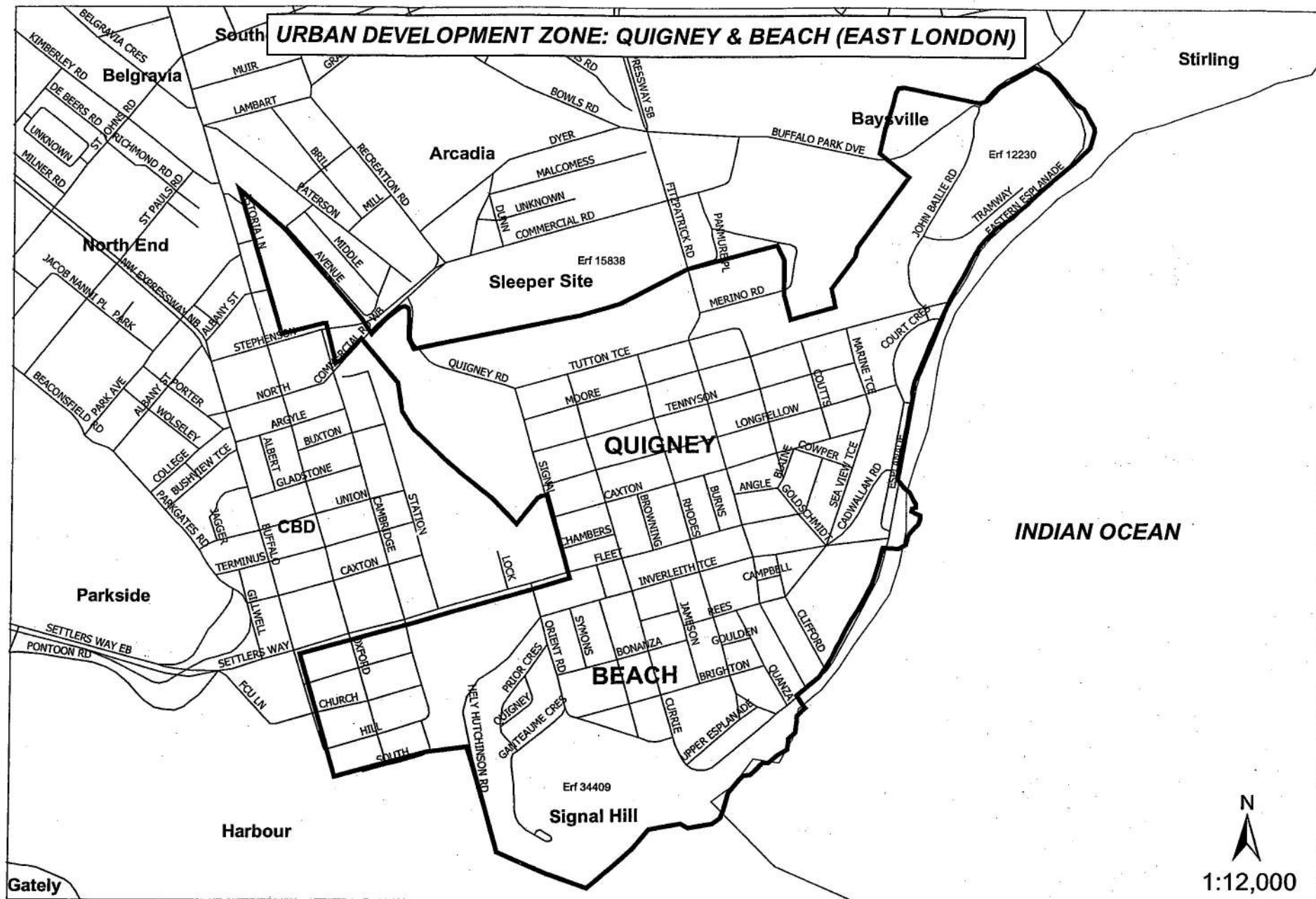
1. Starting at the intersection of the street named Esplanade and John Bailie Road, proceeding along the Esplanade on the southeastern side of the area known as the 'Marina Glen' following the Esplanade (along the Indian Ocean coastline), including the Aquarium Complex and the Orient Beach Complex (including Wimpy Building).
2. The boundary line then includes the area known as Signal Hill.

#### **Western Edge**

3. From Signal Hill the boundary line joins up with South Street and excludes the Harbour area.
4. The boundary line follows South Street in a westerly direction and joins Church Street.
5. Northwards along Church Street joining up with Fleet Street.
6. Eastwards along Fleet Street up to Signal Street.
7. Northwards along Signal Street cutting across the area known as the 'Sleeper Site' excluding the Southwestern corner of the 'Sleeper Site' joining up with Commercial Road.
9. Southwestwards along Commercial Road joining up with Cambridge Street.
10. Northwards along Cambridge Street joining up with Stephenson Street.
11. Westwards along Stephenson Street and cutting northwards along the western boundary of the portion of erf 15889 known as the 'Triangle' (which forms part of the Sleeper Site) joining up with Avenue Street.

#### **Northern Edge**

12. Southeastwards along Avenue Street joining up with Commercial Road.
13. Northeastwards along Commercial Road joining up with Quigney Road.
14. Southwards along Quigney Road and cutting eastwards across the Sleeper Site excluding the SBDC area.
15. Across Fitzpatrick Road along the northern boundary of erf 16249 (BKB Building site).
16. Southwards along the eastern boundary of erf 16249 cutting eastwards and northwards around the area known as 'Ocean Terraces Office Park', excluding this area.
17. Northeastwards along the eastern boundary of the cemetery (erven 16224 and 16225).
18. Cutting across Buffalo Park Drive and following the eastern boundary of the Buffalo Park Cricket Stadium and then cutting eastwards through erf 16226 including the 'B' field to the east of Buffalo Park Cricket Stadium.
19. Following John Bailie Road northeastwards to the intersection with the Esplanade.



## **Sol Plaatje Urban Development Zone – Description of Location and Position of Boundary**

The urban development zone of Kimberley, in terms of the urban renewal tax incentive (section 13quat of the Income Tax Act, 1962 (Act No 85 of 1962)) is a continuous polygon comprising broadly of four "sides" (i.e. a northern; eastern; southern and western edge. The urban development zone boundary incorporates approximately 140,85 hectares, and is commonly known as the Kimberley CBD. The boundary is defined as a continuous line following the course of designated streets and/or boundaries of erven and/or landmarks as noted below, commencing at the northwestern corner, and continuing in a clockwise direction, as follows:

### **Northern Edge**

1. From the intersection of Waterloo St and St Augustines St, following St Augustines St through to Tucker St.
2. North along Tucker St into Old Barkly Rd.
3. Turning East on the Northern Boundary of Erf 7319 (Star Of The West) and South along Eastern boundary of Erven 7319 and 7320.
4. East along North Circular
5. Northerly along the Eastern Boundary of Erf 24517, 24695
6. West along the Northern Boundaries of Erven 24965, 7325, 7326, RE 7335, 7338, 7339, 7340, 7341, 7342, 7343, 7344, 7345, 7346, 7348, 7350, 7351, 15994, 7354.
7. South along Priel Rd.
8. East along compound Rd to Quinn St.

### **Eastern Edge**

1. South along Quinn St to the Intersection of Lennox St.

### **Southern Edge**

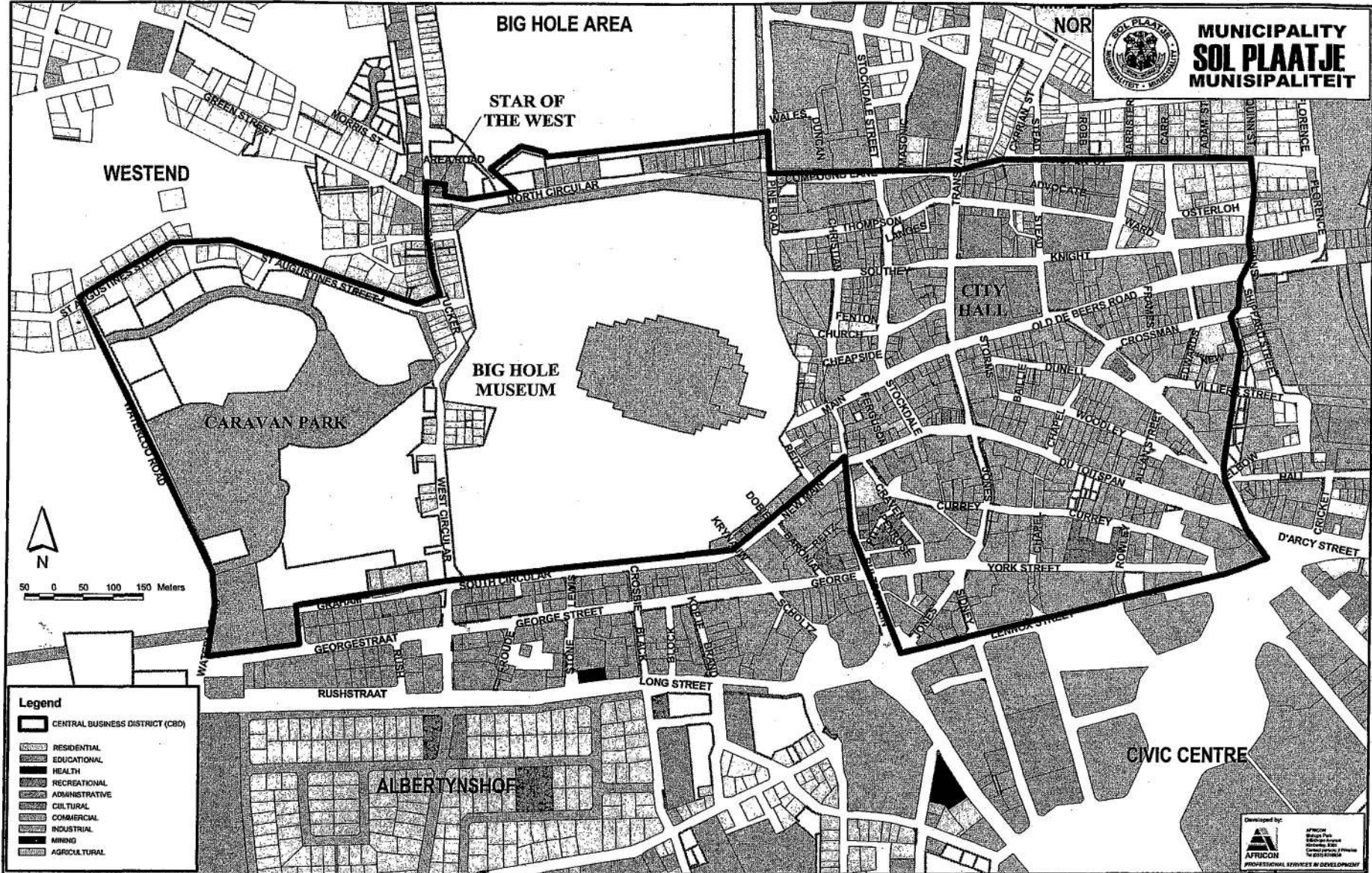
2. West along Lennox St to the Intersection of Bultfontein Rd.
3. Northerly along Bultfontein Rd to the intersection of South Circular Rd.
4. East along South Circular Rd to Graham St.
5. East along Graham St turning South along Graham to the intersection with George St.
6. West along George St to the Intersection with Waterloo Rd.

### **Western Edge**

1. From the intersection of George St and Waterloo Rd, North along Waterloo to the intersection with St Augustines St.



# KIMBERLEY CBD: URBAN DEVELOPMENT ZONE



**DESCRIPTION OF THE DESIGNATED AREA: EMFULENI URBAN DEVELOPMENT ZONE**

The urban development zone of Emfuleni, in terms of the urban renewal tax incentive (section 13quat of the Income Tax Act, 1962 (Act No. 58 of 1962)) comprises of two strips forming a T-shape, running in an east-west north-south direction respectively.

The urban development zone boundary incorporates approximately 190 hectares and is commonly known as the Central Business District of Vereeniging. The boundary is defined as a continuous line following the course of designated streets and erf boundaries and erven as noted below commencing in the north and continuing in an anti-clockwise direction as follows:

Elwalk Street in the North running along De Villiers in a westerly direction up to Edward Street turning left in a southerly direction along Edward Street up to Market Avenue turning right in a westerly direction along Market Avenue up to Botha Street, turning in a southerly direction along Botha Street up to Beaconsfield turning right in a westerly direction into Beaconsfield up to George Street, turning back north into George Street, up to Market Avenue then turning left in a westerly direction into Market Avenue up to Van Riebeeck Road. Turning left into Van Riebeeck in a southerly direction up to stand 595 then traveling mid-block along the southern boundaries of stands 595 to 618 in an easterly direction up to Joubert Street, turning right in a southerly direction into Joubert Street up to erf 707, then turning left in an easterly direction along the southern boundaries of erven 707 to 711, then turning in a southerly direction traveling mid-block along the western boundaries of erven 741 to 971 up to Lewis Avenue. Turning west into Lewis up to erf 1311, turning left in a southerly direction along the back boundaries of erven 1300, 1301, 1333, up to erf 1338. Then turning left in a southerly direction up to the southern boundary of erf 187 turning in a north-easterly direction up to the northern boundary of erf 596. Then traveling in a northerly direction along the railway line up to De Villiers then turning left traveling in a westerly direction up to Elwalk Street again.

The above-mentioned area excludes the following properties:

Erven 547 to 558 situated between Voortrekker Street and Union Street.

Erven 535 to 540 and the adjacent municipal offices.

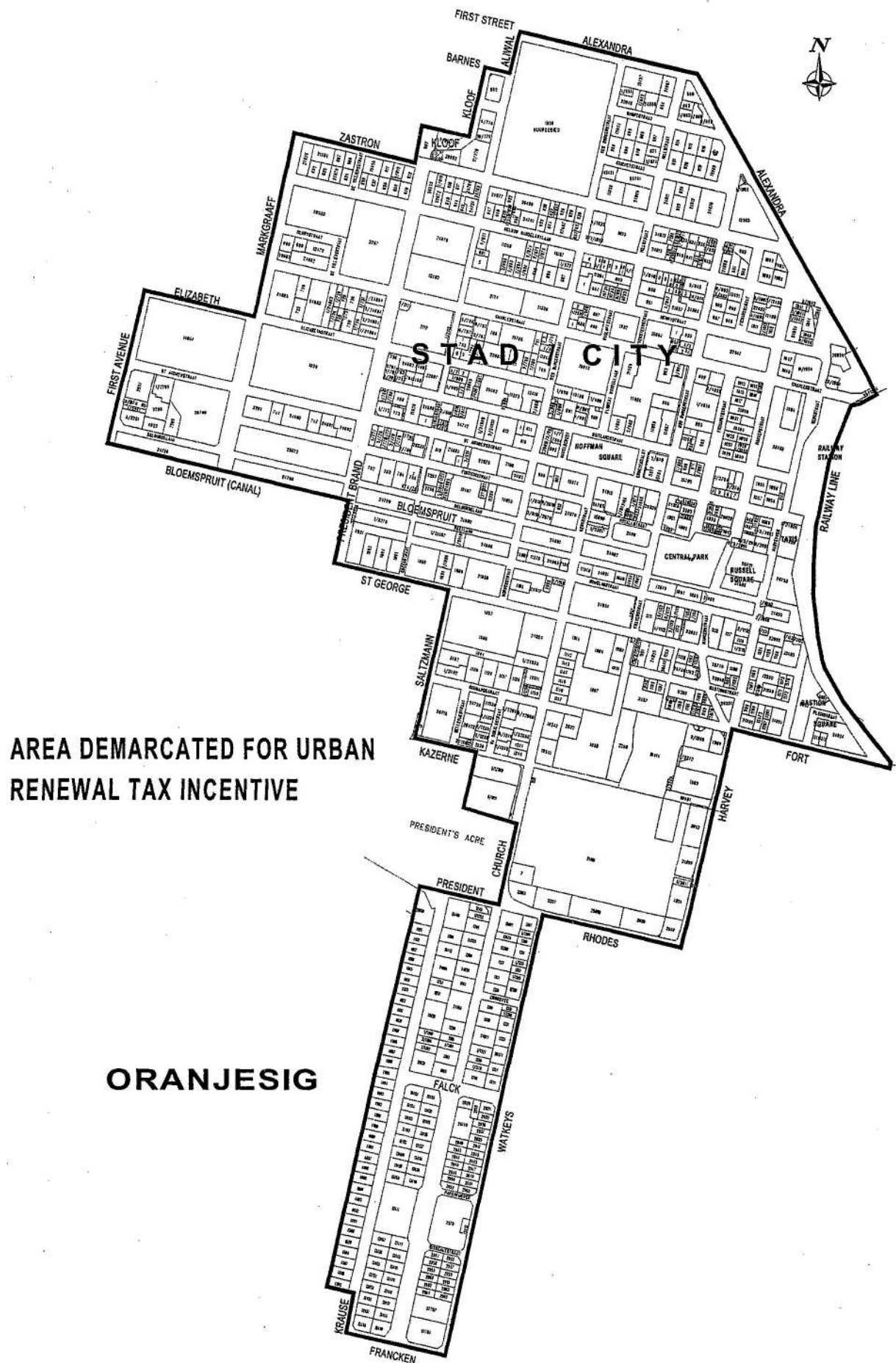
All government and institutional properties have been excluded.



**DEMARCATED AREA: URBAN RENEWAL: MANGAUNG LOCAL MUNICIPALITY**

From the corner of Aliwal Street and Alexandra Ave, follow Alexandra Ave to the Railway line.  
Follow the railway line west and around to Fort Street.  
Follow Fort Street west to Harvey Road.  
Follow Harvey Road south to Rhodes Ave.  
Follow Rhodes Ave west to Watkeys Street.  
Follow Watkeys Street south to Francken Street.  
Follow Francken Street west to Krause Street.  
Follow Krause Street north to the southern boundary of erf 4885.  
Follow the southern boundary of erf 4885 to the eastern boundary of the Oranje Hospital.  
Follow the eastern boundary of the Oranje Hospital north to President Ave.  
Follow President Ave east to Church Street.  
Follow Church Street north to the southern boundary of subdivision 5 of erf 1918.  
Follow the southern boundary and then the western boundary north to Kazerne Street.  
Follow Kazerne Street west to Salzmänn Street.  
Follow Salzmänn Street north to St George Street.  
Follow St George Street west to President Brand Street.  
Follow President Brand Street north to the southern boundary of the Bloemspruit canal, erf 24798.  
Follow the Bloemspruit canal west to First Ave.  
Follow First Ave north to Elizabeth Street.  
Follow Elizabeth Street east to Markgraaff Street.  
Follow Markgraaff Street north to Zastron Street.  
Follow Zastron Street east to the western boundary of erf 602.  
Follow the western boundary of erf 602 north to the northern boundary of erf 602.  
Follow the northern boundary east to Kloof Street.  
Follow Kloof Street north to Barnes Street.  
Follow Barnes Street east to Aliwal Street.  
Follow Aliwal Street north to Alexandra Ave to complete the circumference of the area.







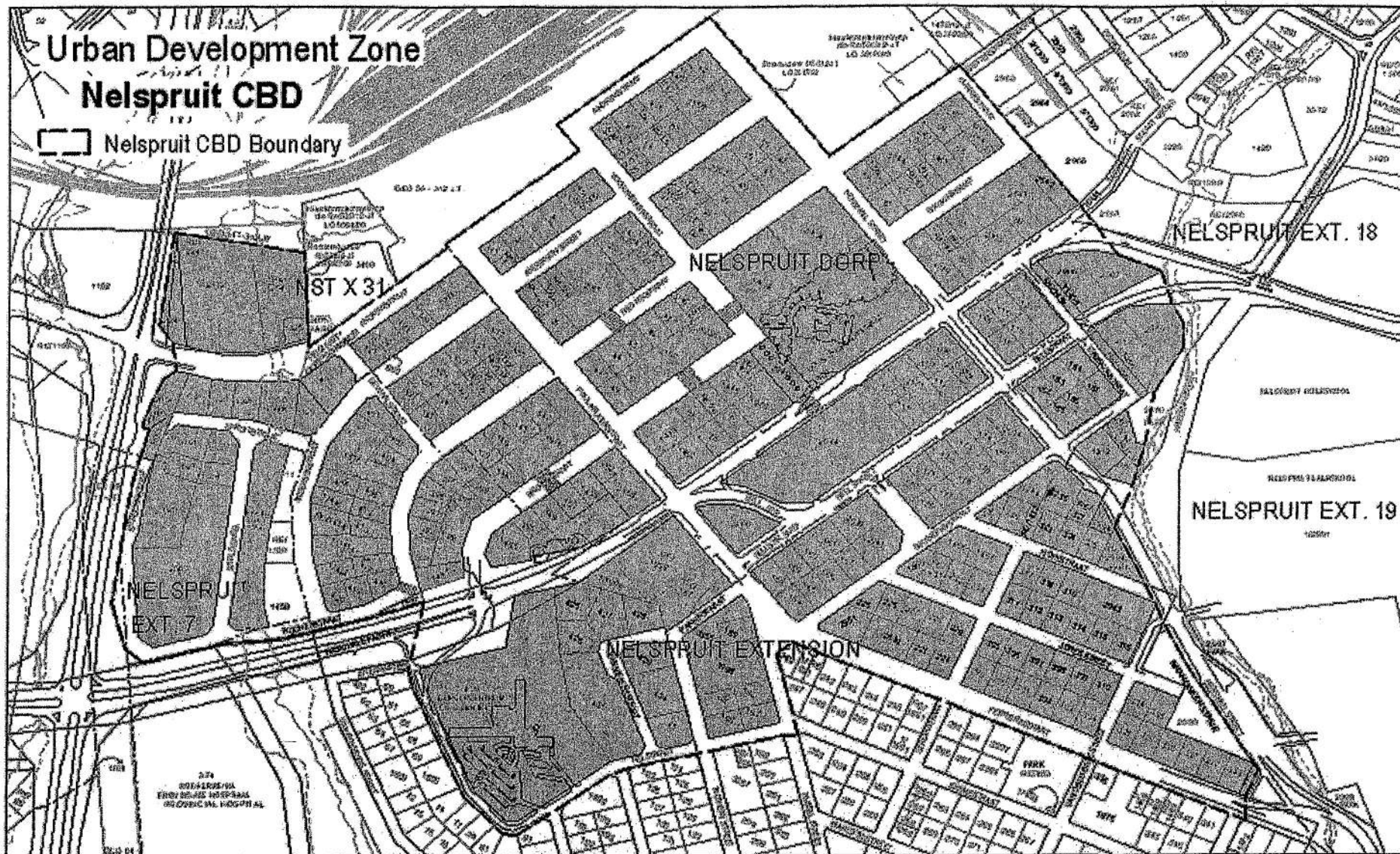
**Mbombela Urban Development Zone – Description of Location and Position of Boundary**

The urban development zone of Nelspruit, in terms of the renewal tax incentive (section 13quat of the Income Tax Act, 1962 (Act No. 58 of 1962)) is a contiguous polygon. The urban development zone boundary incorporates approximately 127 hectares. The boundary is defined as a continuous line following the course of designated streets and/or boundaries of townships and/or erven and/or landmarks as noted below, commencing at the northwest corner, and continuing in a clockwise direction, as follows:

1. East along northern boundary of Erf 2172 and Erf Re/1354, proceeding south along the eastern boundary of Erf Re/1354 and Erf 1325.
2. Northeast along Andrew Street (until intersection with Henshall Street)
3. Southeast along Henshall Street (until intersection with Bester Street)
4. Northeast along Bester Street (until intersection with Currie Street)
5. Southeast along Currie Street (until intersection with Erf 2987), continuing along the northern boundary.
6. South from the eastern corner of Erf 2987 to the northern corner of Erf 2989, continuing along the northern boundary of Erf 2989 to the northeastern corner of Erf Re/1456.
7. South from the northeastern corner of Erf Re/1456 to the southeast corner of Erf 2993 (Park).
8. South along the eastern boundary of Ptn. 110 of the Farm Nelspruit 312 JT to the northeastern corner of Erf 1/2994 (Park).
9. Southeast along Henshall Street (until northeastern corner of Erf 3393), continuing along eastern boundary of Erf 3393 until intersection with Ferreira Street.
10. Northwest along Ferreira Street (until intersection with Russel Street).
11. South along Russel Street (until intersection with Nel Street).
12. Along Nel Street until intersection with Brenda Street.
13. North to southeastern corner of Erf 1507.
14. East along Rocher Street (until intersection with Citrus Crescent).
15. North along Citrus Crescent and western boundary's of Erf 1665, 2055 and 2056 (until intersection with Andrew Street).
16. North from the northwest corner of Erf 2056 to the southwest corner of Erf 1/2241.
17. North along the western boundary of Erf 1/2241 to the northwest corner of Erf 2172.

**Townships, Suburbs, Farms and Erven (or Portions thereof), included within the Urban Development Zone Boundary:**

Nelspruit Town, Nelspruit Extension, Nelspruit Extension 7, Nelspruit Extension 18, Nelspruit Extension 19, Nelspruit Extension 31, Nelspruit 312 JT.



## **Tshwane Urban Development Zone – Description of Location and Position of Boundary**

The Tshwane Urban Development Zone comprises 582 hectares, and is located in the area known as the Tshwane Inner City. The UDZ comprises predominantly parts of the following townships and farm portions: Asiatic Bazaar and its extensions, Pretoria, Arcadia, Daspoort 319 J.R., Elandspoort 357 J.R. and Pretoria Town and Townlands 351 J.R.

The Tshwane UDZ boundary is defined as follows (starting from the north-western corner and continuing in a clockwise direction):

### **Northern Boundary**

1. Starting at the north-western corner of the Asiatic Bazaar township, the boundary follows the northern boundary of Asiatic Bazaar, but excluding Erven 20/551, 705, 2/690, 1/691, 692, 704, 695, Asiatic Bazaar and including a portion of the Remainder of Portion 12 of the farm Daspoort 319 J.R. directly adjacent to Erf R/668, Asiatic Bazaar, up to the intersection of Potgieter Street and Boom Street.
2. From the intersection of Potgieter and Boom Street, the boundary follows Boom Street in an eastern direction, including a portion of the Remainder of Portion 18 of the farm Daspoort 319 J.R. on the north-western corner of Boom Street and Paul Kruger Street, up to Du Toit Street.
3. From the intersection of Boom Street and Du Toit Street, the boundary follows Du Toit Street in a southerly direction up to its intersection with Edmond/Edward Street.
4. From Edward Street the boundary follows Edward Street up to its intersection with Nelson Mandela Drive and the Apies River.

### **Eastern Boundary**

1. From the intersection with Edward Street and the Apies River, the boundary follows the Apies River southwards up to Pretorius Street.
2. From Pretorius Street, the boundary follows Nelson Mandela Drive southwards up to the railway line.

### **Southern Boundary**

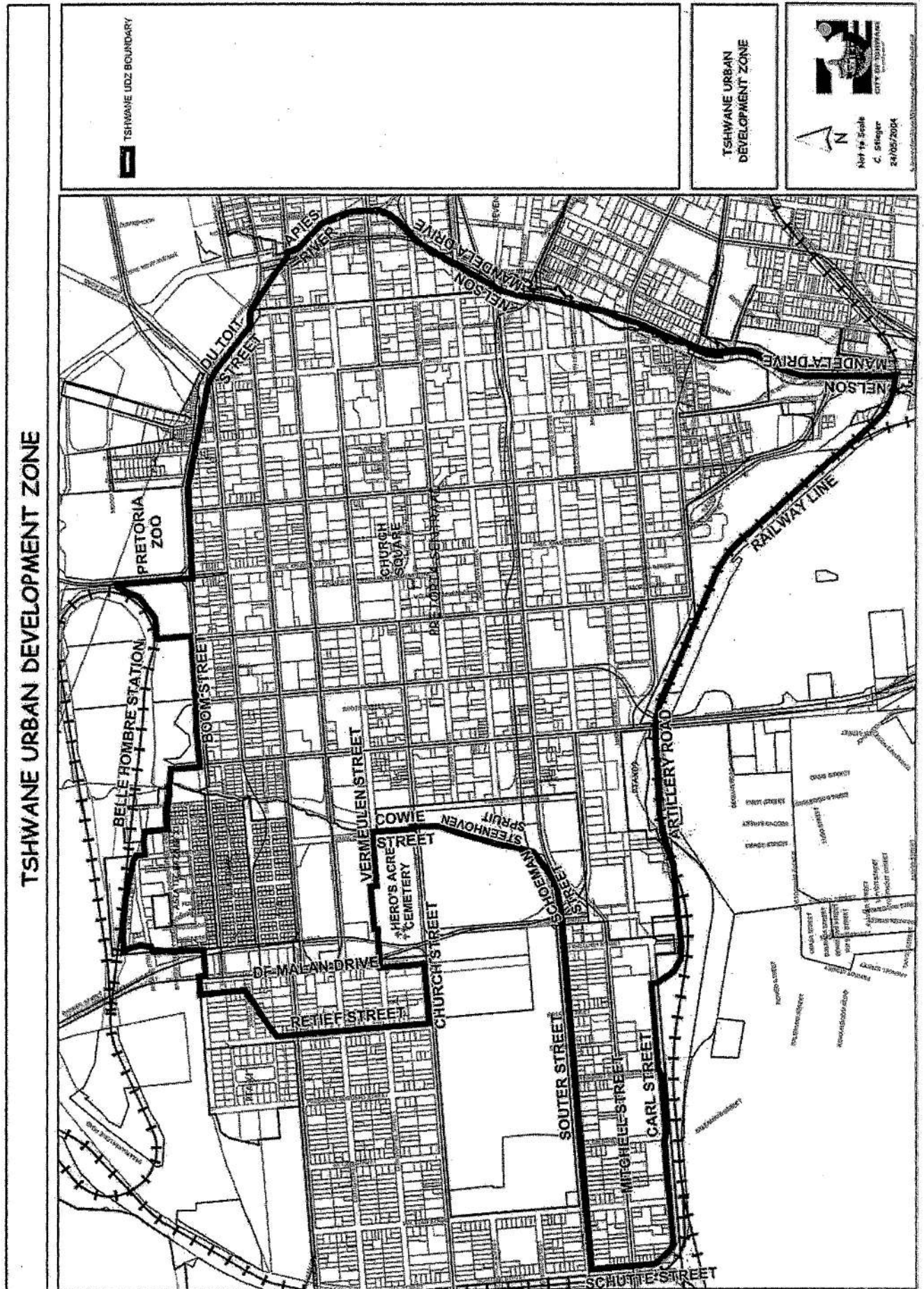
1. From Nelson Mandela Drive, the southern boundary follows the railway line in a westerly direction, up to Carl Street, from where the boundary extends along Carl Street up to Schutte Street and the railway line.

### **Western boundary**

1. Schutte Street and the railway line, up to Soutter Street.
2. From Soutter Street the boundary extends eastwards along Soutter Street up to Schoeman Street and then further eastwards along

- Schoeman Street up to the intersection of Schoeman Street and the Steenhoven Spruit.
3. The boundary follows the Steenhoven Spruit in a northern direction up to Cowie Street, and then follows Cowie Street up to Vermeulen Street.
  4. From the intersection of Cowie and Vermeulen Street, the boundary turns westwards along the northern boundary of the Hero's Acre Cemetery up to Lorentz Street.
  5. From Lorentz Street, the boundary runs south along Lorentz Street up to Church Street, where the boundary turns west up to Retief Street.
  6. From Retief Street, the boundary runs in a northern direction along Retief Street up to the boundary of the Fresh Produce Market, from where the boundary follows the southern and eastern border of the Fresh Produce Market (excluding the Fresh Produce Market) up to the north-western corner of Erf 1185, Pretoria.
  7. From this point the boundary turns east across D.F. Malan Drive up to Lorentz Street, from where the boundary runs northwards up to the north-western corner of the Asiatic Bazaar.







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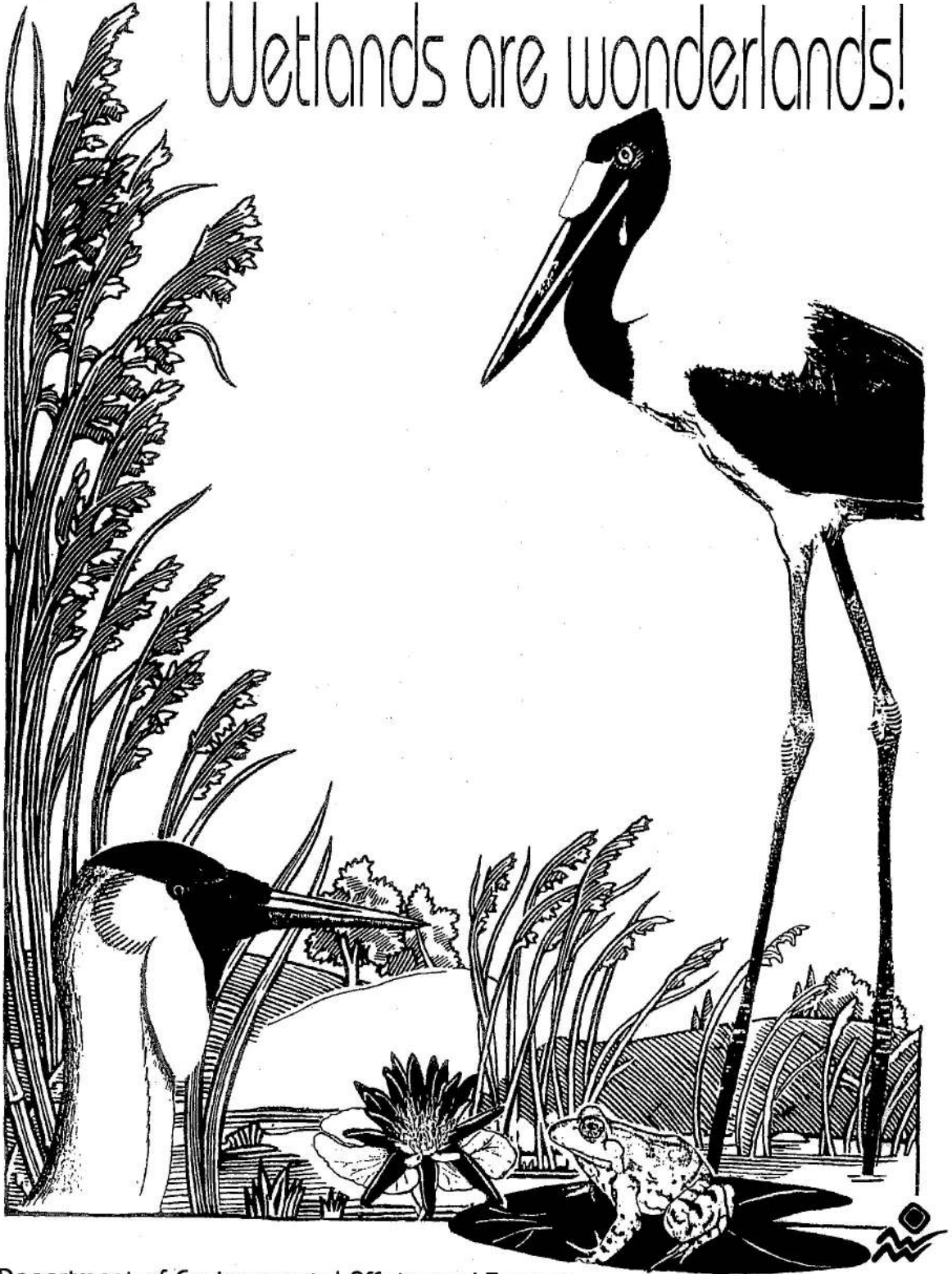
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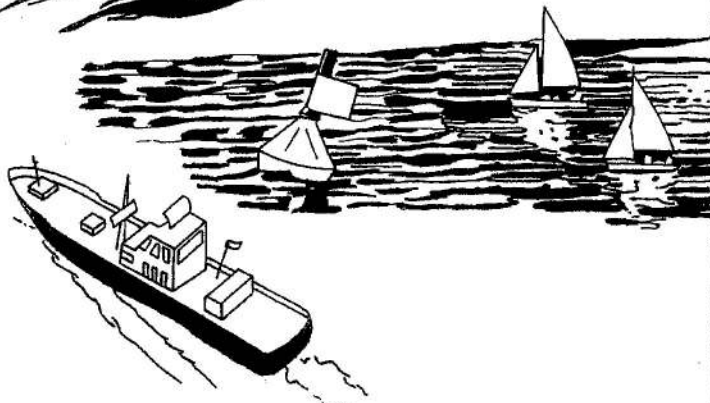
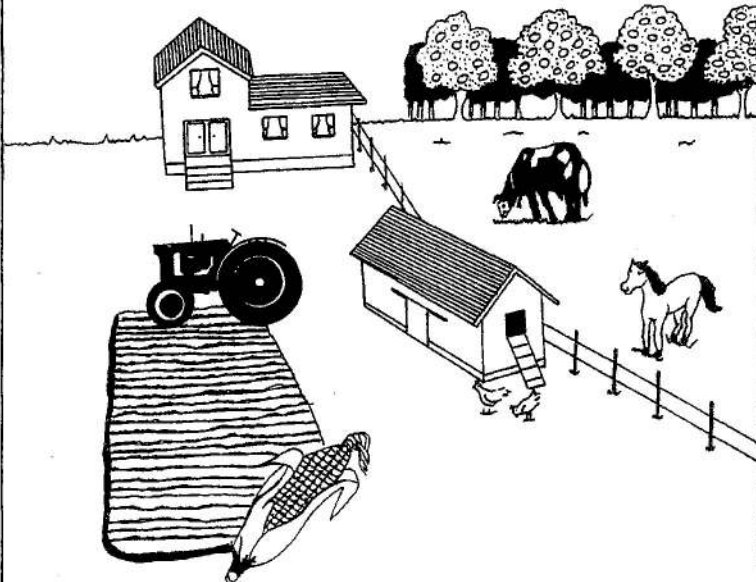
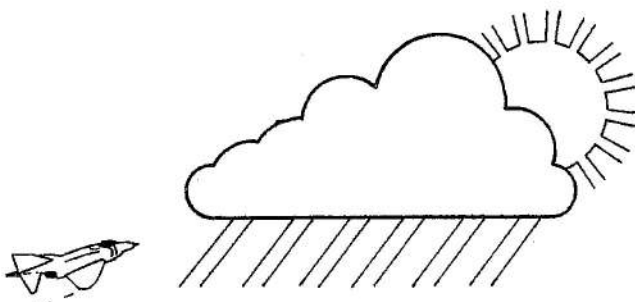
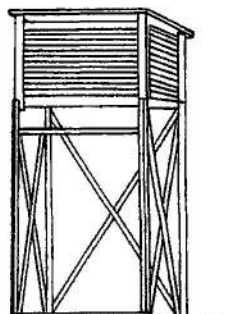
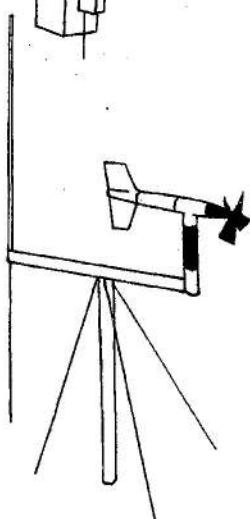
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