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**GOVERNMENT NOTICE**

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**SOUTH AFRICAN REVENUE SERVICE**

No. 1118

29 November 2010

**MANNER OF SUBMISSION OF CERTAIN RETURNS AND PAYMENTS OF EMPLOYEES' TAX PRESCRIBED IN TERMS OF SECTION 65 OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)**

In terms of section 65 of the Income Tax Act, 1962 (Act No. 58 of 1962), I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe that—

- (a) no payment by cheque of employees' tax in excess of R100 000 may be made at a South African Revenue Service office or by post; and
- (b) employers that pay or are likely to pay employees' tax exceeding R10 million in any 12 month period must submit employees' tax returns in electronic format and make employees' tax payments electronically, from 1 February 2011, unless I, having regard to the circumstances, direct otherwise.



**G N V MAGASHULA**  
**COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

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**GOEWERMENTSKENNISGEWING**

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**SUID-AFRIKAANSE INKOMSTEDIENS**

No. 1118

29 November 2010

**WYSE VAN INDIENING VAN SEKERE OPGAWES EN BETALINGS VAN WERKNEMERSBELASTING VOORGESKRYF INGEVOLGE ARTIKEL 65 VAN DIE INKOMSTEBELASTINGWET, 1962, (WET NO. 58 VAN 1962)**

Ingevolge artikel 65 van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens, dat—

- (a) geen betaling van werknemersbelasting wat die bedrag van R100 000 oorskry, deur 'n tjek, by enige kantoor van die Suid-Afrikaanse Inkomstediens of per pos, gemaak mag word nie; en
- (b) werkgewers wat werknemersbelasting van meer as R10 miljoen in enige tydperk van 12 maande betaal, of waarskynlik sal betaal, moet werknemersbelastingopgawes in elektroniese formaat indien en werknemersbelastingbetalings elektronies maak,

vanaf 1 Februarie 2011, tensy ek, met inagneming van die omstandighede, andersins bepaal.



**G N V MAGASHULA**  
**KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**

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**ISAZISO SIKAHULUMENI**


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**UPHIKO LWEZEZIMALI LWASENINGIZIMU AFRIKA**

Nomb. 1118

29 Novemba 2010

**INDLELA YOKUTHUMELA IZICELO EZITHILE ZENTELA  
 NOKUKHOKHWA KWENTELA YABASEBENZI EBEKWE  
 NGOKWESIGABA SAMA-65 SOMTHETHO WENTELA YEMALI  
 ENGENAYO, KA-1962 (UMTHETHO ONGUNOMB. 58 KA-1962)**

Ngokwesigaba sama-65 soMthetho Wentela, ka-1962 (UMthetho OnguNomb. 58 ka-1962), Mina, George Ngakane Virgil Magashula, uKhomishana woPhiko Lwezezimali LwaseNingizimu Afrika, ngibeka ukuthi—

- (a) akukho ukukhokhelwa kwentela yabasebenzi ngesheki okwedlula u-R100 000 okuzokwenziwa ehhovisi loPhiko Lwezezimali LwaseNingizimu Afrika noma ngeposi; futhi
- (b) abaqashi abakhokha noma okungenzeka bakhokhele intela yabasebenzi eyedlula izigidi zamaRandi eziyi-10 kunoma isiphi isikhathi esiyizinyanga eziyi-12 kufanele bathumele izicelo zokubuyiselwa intela ngekhompuyutha futhi bakhokhele intela ngekhompuyutha,

kusukela ngomhla ka-1 Februwari 2011, ngaphandle uma Mina, ngokubheka isimo, ngiyala ngenye indlela.

**G N V MAGASHULA**

**UKHOMISHANA: UPHIKO LWEZEZIMALI LWASENINGIZIMU AFRIKA**

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**NDIVHADZO YA MUVHUSO**

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**TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE****Nomboro 1118****29 Lara 2010**

**NDILA YA U NETSHEDZA MIÑWE MITHELO NA MBADELO DZA MUTHILO WA VHASHUMI WO RANDELWAHO U YA NGA KHETHEKANYO 65 YA MULAYO WA MUTHILO WA MBUELO, WA 1962 (MULAYO WA NOMBORO. 58 WA 1962)**

U ya nga khethekanyo 65 ya Mulayo wa Muthelo wa Mbuelo, wa 1962 (Mulayo wa Nomboro. 58 wa 1962), nne, George Ngakane Virgil Magashula, Mukhomishinari wa Tshumelo ya Mbuelo ya Afrika Tshipembe, ndi fhano u laela uri—

- (a) a huna u badela nga tsheke muthelo wa vhashumi tshelede ine ya fhira R100 000 une wa fanela u badelwa kha Tshumelo ya Mbuelo ya Afrika Tshipembe kana nga poswo; na
- (b) vhatholi vhane vha badela kana vhane vha toḡa u badela muthelo wa vhashumi une wa fhira R10 milioni kha miñwedzi miñwe na miñwe ya 12 vha fanela u netshedza muthelo wa mbuelo wa vhashumi nga fomethe ya elekithroniki na u badela muthelo wa vhashumi elekithronikhali,

u bva nga ja 1 Luhuhi 2011, nga nḡdani ha musu, ndo netshedza zwiitisi kana ndo zwi livhisa nga inwe ndila.

**G N V MAGASHULA****MUKHOMISHINARI: TSHUMELO YA MBUELO YA AFRIKA TSHIPEMBE**

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