

NOTICE 358 OF 2004
EMPLOYEES TAX DEDUCTION TABLES

1. In terms of paragraph 9(2) of the Fourth Schedule to the Income Tax Act, 1962 (Act 58 of 1962) it is hereby announced that new deduction tables which are prescribed in terms of paragraph 9(1) of the Fourth Schedule, came into operation on 1 March 2003.
 - 1.1 The new deduction tables are known as the EMP 10 Deduction Tables, Volume 45 and shall remain in operation until further notice.
 - 1.2 The previous EMP 10 Deduction Tables, Volume 44, which came into force on 1 March 2003 are hereby withdrawn with effect from 1 June 2004.
2. The EMP 10 Deduction Tables, Volume 45, will be sent to all registered employers before 1 June 2004.
3. A notice in this regard was issued on 19 February 2003 to users of the Statutory Tax Rates.

PRAVIN GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE