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## GENERAL NOTICE

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NOTICE 712 OF 2006

### SOUTH AFRICAN REVENUE SERVICE

#### 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 2006.
  - 1.1 The new deduction tables are known as the Guide for Employers in respect of Employees Tax - EMP 10, Volume 47 and shall remain in operation until further notice,
  - 1.2 The previous EMP 10 Deduction Tables, Volume 46, which came into force on 1 March 2005 are hereby withdrawn with effect from 1 July 2006.
2. The Guide for Employers in respect of Employees Tax - EMP 10, Volume 47, will be sent to all registered employers before 1 July 2006.
3. A notice in this regard was issued on 23 February 2006 to users of the Statutory Tax Rates.

**ISSUED BY THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**