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## GOVERNMENT NOTICE

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### SOUTH AFRICAN REVENUE SERVICE

No. 412

7 April 2009

**DECLARATION OF A PERSON OR CLASS OR CATEGORY OF PERSON AS AN  
EMPLOYEE IN TERMS OF PARAGRAPH (d) OF THE DEFINITION OF  
"EMPLOYEE" IN THE FOURTH SCHEDULE TO THE INCOME TAX ACT, 1962**

By virtue of the powers vested in me by paragraph (d) of the definition of "employee" in the Fourth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962) I, Trevor Andrew Manuel, Minister of Finance, hereby declare any person whose services has been procured for or provided to a client by a **"temporary employment services"** as defined in section 198 of the Labour Relations Act, 1995 (Act No. 66 of 1995), to be an employee for the purposes of the definition of "employee" in the Fourth Schedule to the Income Tax Act, 1962, with effect from 1 March 2009.

**T A MANUEL  
MINISTER OF FINANCE**

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