## GOVERNMENT NOTICE

## **SOUTH AFRICAN REVENUE SERVICE**

No. 170

28 February 2011

DETERMINATION OF A DATE BY WHICH A PERSON MAY ELECT TO BE REGISTERED AS A MICRO BUSINESS IN TERMS OF THE SIXTH SCHEDULE TO THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)

In terms of paragraph 8(1)(a) of the Sixth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby determine 30 April 2011 as the date by which a person may elect to be registered as a micro business for the year of assessment commencing on 1 March 2011.

G N V MAGASHULA

COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE