

No. 291

1 April 2011

**TIME OF MAKING OF CERTAIN PAYMENTS OF INCOME TAX AND  
VALUE-ADDED TAX PRESCRIBED IN TERMS OF SECTION 89sex(2) OF  
THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962) AND PARAGRAPH  
(iv) OF THE PROVISIO TO SECTION 28(1) OF THE VALUE-ADDED TAX  
ACT, 1991 (ACT NO. 89 OF 1991)**

In terms of section 89sex(2) of the Income Tax Act, 1962 (Act No. 58 of 1962), (the Income Tax Act) and paragraph (iv) of the proviso to section 28(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) (the VAT Act), I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe that as from 1 May 2011, any payment made under the Income Tax Act or the VAT Act using a South African Revenue Service drop box on a business day must be received by no later than 15:00, failing which it will be deemed to have been received on the first following business day, unless I, having regard to the circumstances, direct otherwise.



**G N V MAGASHULA**

**COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**