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## GOVERNMENT NOTICE

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### SOUTH AFRICAN REVENUE SERVICES

No. 212

23 March 2012

#### INCOME TAX ACT, 1962

The wording of the notification in terms of section 108(2) of the Income Tax Act, 1962, in Government Notice No. 23 published in *Government Gazette* No. 34936 on 25 January 2012, is hereby substituted by:

**"AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE REPUBLIC OF SAN MARINO FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS**

In terms of section 108(2) of the Income Tax Act, 1962 (Act No. 58 of 1962), read in conjunction with section 231(4) of the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996), it is hereby notified that the Agreement for the exchange of information relating to tax matters set out in the Schedule to this Notice has been entered into with the Government of the Republic of San Marino and has been approved by Parliament in terms of section 231(2) of the Constitution.

It is further notified in terms of Article 10 of the Agreement, that the date of entry into force is 28 January 2012."

**Note:**

The wording of the Agreement as set out in the Schedule of the original notification, remains unchanged and is not reproduced in this Notice.