GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. 289

4 April 2012

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 29 June 2012 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 2012.

G N V MAGASHULA

COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE