# **PROCLAMATION**

## by the

#### President of the Republic of South Africa

No. 51, 2012

# DETERMINATION OF THE DATES ON WHICH CERTAIN PROVISIONS OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) MUST COME INTO OPERATION

In terms of section 272 of the Tax Administration Act, 2011 (Act No. 28 of 2011), I hereby, determine the dates on which specific provisions of the Act must come into operation, as set out in the Schedule hereto.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this Eighth day of September, Two Thousand and Twelve.



PRESIDENT
By Order of the President-in-Cabinet

**MINISTER OF THE CABINET** 

## **SCHEDULE**

The Tax Administration Act, 2011 (Act No. 28 of 2011) shall commence on 1 October 2012 except for—

- (a) sections 187(2), (3)(a) to (e) and (4), 188(2) and (3) and 189(2) and (5) of the Act; and
- (b) any provision of Schedule 1 to the Act that amends or repeals a provision of a tax Act relating to interest under that tax Act, to the extent of that amendment or repeal.