

## SOUTH AFRICAN REVENUE SERVICE

NO. 684

17 MAY 2019

**NOTICE ISSUED IN TERMS OF PARAGRAPH 14(3)(a) OF THE FOURTH SCHEDULE TO THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), SECTION 8(2A) OF THE UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002 (ACT NO. 4 OF 2002), AND SECTION 6(2A) OF THE SKILLS DEVELOPMENT LEVIES ACT, 1999 (ACT NO. 9 OF 1999), PRESCRIBING THE DATE BY WHICH AN EMPLOYER MUST RENDER A RETURN AS PRESCRIBED IN THAT PARAGRAPH AND THOSE SECTIONS**

By the power vested in me by paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), section 8(2A) of the Unemployment Insurance Contributions Act, 2002 (Act No. 4 of 2002), and section 6(2A) of the Skills Development Levies Act, 1999 (Act No. 9 of 1999), I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby determine that an employer's return (EMP 501) for—

- (a) the period 1 March 2018 to 28 February 2019, must be submitted by 31 May 2019; and
- (b) any subsequent period—
  - (i) 1 March to 31 August, must be submitted by 31 October; and
  - (ii) 1 March to the end of February, must be submitted by 31 May.



**EC KIESWETTER**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SUID-AFRIKAANSE INKOMSTEDIENS**

NO. 684

17 MEI 2019

**KENNISGEWING UITGEVAARDIG INGEVOLGE PARAGRAAF 14(3)(a) VAN DIE VIERDE BYLAE BY DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962), ARTIKEL 8(2A) VAN DIE “UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002” (WET NO. 4 VAN 2002), EN ARTIKEL 6(2A) VAN DIE “SKILLS DEVELOPMENT LEVIES ACT, 1999” (WET NO. 9 VAN 1999), WAT DIE DATUM VOORSKRYF WAARTEEN 'N WERKGEWER 'N OPGAWE SOOS VOORGESKRYF IN DAARDIE PARAGRAAF EN ARTIKELS MOET INDIEN**

Kragtens die bevoegdheid aan my verleen ingevolge paragraaf 14(3)(a) van die Vierde Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), artikel 8(2A) van die “Unemployment Insurance Contributions Act, 2002” (Wet No. 4 van 2002), en artikel 6(2A) van die “Skills Development Levies Act, 1999” (Wet No. 9 van 1999), bepaal, ek, Edward Christian Kieswetter, Kommissaris vir die Suid-Afrikaanse Inkomstediens, hiermee, dat die opgawe vir werkgewers (EMP 501) vir—

- (a) die tydperk 1 Maart 2018 tot 28 Februarie 2019, teen 31 Mei 2019 ingedien moet word; en
- (b) enige daaropvolgende tydperk—
  - (i) van 1 Maart tot 31 Augustus, teen 31 Oktober ingedien moet word; en
  - (ii) van 1 Maart tot die einde van Februarie, teen 31 Mei ingedien moet word.

**EC KIESWETTER****KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS**

**TSEBISO E NEHETSWE HO LATELA TEMANA 14(3)(a) YA SHEJULE SA BONE SA *INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)*, KAROLO 8(2A) YA *UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002 (ACT NO. 4 OF 2002)*, LE KAROLO 6(2A) YA *SKILLS DEVELOPMENT LEVIES ACT, 1999 (ACT NO. 9 OF 1999)*, TSE HLALOSANG LETSATSI LEO MOHIRI A TSHWANETSENG HO NEHELANA KA LESEDI JWALO KA HA HO HLALOSITSWE TEMANENG EO LE DIKAROLONG TSEO**

Ka matla ao ke a nehetsweng ke temana 14(3)(a) ya Shejule sa Bone sa *Income Tax Act, 1962 (Act No. 58 of 1962)*, karolo 8(2A) ya *Unemployment Insurance Contributions Act, 2002 (Act No. 4 of 2002)*, le karolo 6(2A) ya *Skills Development Levies Act, 1999 (Act No. 9 of 1999)*, Nna, Edward Christian Kieswetter, Mokhomishenara wa Tshebeletso ya Lekeno Afrika Borwa, ke hlwaya hore mohiri a nehelane ka lesedi (EMP 501) bakeng la—

- (a) Nako ya 1 Hlakubele 2018 ho ya ho 28 Hlakola 2019, le tshwanetse ho nehelwa ka la 31 Motsheanong 2019; le
- (b) Nako e nngwe le e nngwe e latelang—
  - (i) 1 Hlakubele ho ya ho 31 Phato, le tshwanetse ho nehelwa ka la 31 Mphalane; le
  - (ii) 1 Hlakubele ho fihlela mafelo a Hlakola, le tshwanetse le nehelwe ka la 31 Motsheanong.

**EC KIESWETTER**

**MOKHOMISHENARA: TSHEBELETSO YA LEKENO AFRIKA BORWA**

**EDIENS**

**ISAZISO ESIKHISHWE NGOKWEMIGOMO YENDIMA YE-14(3)(a) YESHEDULI YESINE YE-*INCOME TAX ACT*, KA-1962 (UMTHETHO WAMA-58 KA-1962), ISIGABA SESI-8(2A) SE-*UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT*, KA-2002 (UMTHETHO WESI-4 KA-2002), KANYE NESIGABA SESI-6(2A) SE-*SKILLS DEVELOPMENT LEVIES ACT*, 1999 (UMTHETHO WESI-9 KA-1999), SINQUMA USUKU LAPHO UMQASHI KUMELE ANIKE IMBUYISELO NJENGOKUBA KUNQUNYIWE KULEYA NDIMA KANYE NEZIGABA**

Ngokwamandla enginikwe wona yindima ye-14(3)(a) yesheduli yesine ye-*Income Tax Act*, ka-1962 (uMthetho wama-58 ka-1962), isigaba sesi-8(2A) se-*Unemployment Insurance Contributions Act*, ka-2002 (uMthetho wesi-4 ka-2002), kanye nesigaba sesi-6(2A) se-*Skills Development Levies Act*, ka-1999 (uMthetho wesi-9 KA-1999), mina, Edward Christian Kieswetter, uKhomishana woPhiko Lwezokuqoqwa Kwentela eNingizimu Afrika, lapha nginquma ukuthi imbuyiselo yomsebenzi (EMP 501)—

- (a) yesikhathi phakathi kwahla zizi-1 kuMashi ka-2018 kuya kumhla zingama-28 Febhuwari ka-2019, kumele ihanjiswe ngaphambi kwamhla zingama-31 MkuMeyo ka-2019; kanye
- (b) noma yisiphi isikhathi esilandelayo—
  - (i) mhla zizi-1 kuMashi kuya mhla zingama-31 ku-Agasti, kumele ihanjiswe ngaphambi kwamhla zingama-31 ku-Oktoba; kanye
  - (ii) namhla zizi-1 kuMashi kuya ekupheleni kukaFebhuwari, kumele ihanjiswe ngaphambi kwamhla zingama-31 kuMeyi.

**EC KIESWETTER**

**UKHOMISHANA WOPHIKO LWEZOKUQOQWA KWANTELA  
ENINGIZIMU AFRIKA**