



**Western Cape
Government**

Provincial Treasury

UIF deductions

CFO forum meeting 5 March 2012

UIF deductions

THE PRESIDENCY

No. 16

10 January 2012

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:-

No. 24 of 2011: Taxation Laws Amendment Act, 2011

GENERAL EXPLANATORY NOTE:

[] Words in bold type in square brackets indicate omissions from existing enactments.

 Words underlined with a solid line indicate insertions in existing enactments.

(English text signed by the President)

(Assented to 28 December 2011)

ACT

To-

- amend the Transfer Duty Act, 1949, so as to amend and delete certain definitions; to modify rates and thresholds; to make new provision; and to effect textual and consequential amendments;
- amend the Income Tax Act, 1962, so as to fix the rates of normal tax and amend monetary amounts; to amend, delete and insert certain definitions; to effect technical corrections; to repeal certain provisions; to amend certain provisions; to make new provision; and to effect textual and consequential amendments;
- amend the Customs and Excise Act, 1964, so as to amend the air passenger tax; to amend rates of duty in Schedule 1; and to make provision for continuations;
- amend the Value-Added Tax Act, 1991, so as to amend certain definitions; to make new provision; to amend certain provisions; to amend a Schedule; and to effect textual and consequential amendments;
- amend the Unemployment Insurance Contributions Act, 2002, so as to extend an exemption;

Act

- amend the Securities Transfer Tax Act, 2007, so as to amend a definition; to amend a provision; and to effect consequential amendments;
 - amend the Mineral and Petroleum Resources Royalty Act, 2008, so as to amend certain provisions; and to amend a Schedule;
 - amend the Revenue Laws Amendment Act, 2008, so as to amend certain commencement provisions;
 - amend the Taxation Laws Amendment Act, 2009, so as to repeal certain provisions;
 - amend the Taxation Laws Amendment Act, 2010, so as to amend certain commencement provisions; to amend certain provisions; and to repeal certain provisions;
 - make provision for special zero-rating in respect of goods and services supplied by Cricket South Africa;
- and to provide for matters connected therewith.

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:-

Amendment of section 1 of Act 40 of 1949, as amended by section 11 of Act 80 of 1959, section 1 of Act 77 of 1964, section 5 of Act 103 of 1969, section 4 of Act 106 of 1980, section 1 of Act 86 of 1987, section 2 of Act 87 of 1988, Proclamation R.11 of 1994, section 8 of Act 37 of 1996, section 34 of Act 34 of 1997, section 1 of Act 5 of 2001, section 2 of Act 74 of 2002, section 1 of Act 45 of 2003, section 1 of Act 17 of 2009 and section 1 of Act 7 of 2010

Act

Amendment of section 4 of Act 4 of 2002

144. (1) Section 4 of the Unemployment Insurance Contributions Act, 2002 (Act No. 4 of 2002), is hereby amended-

(a) by the deletion in subsection (4) of the word "and" at the end of paragraph (c);

(b) by the deletion in subsection (4) of the full stop at the end of paragraph (d) and the insertion of a semi-colon at the end of that paragraph; and

(c) by the addition in subsection (4) after paragraph (d) of the following paragraphs:

"(e) the President, Deputy President, a Minister, Deputy Minister, a member of the National Assembly, a permanent delegate to the National Council of Provinces, a Premier, a member of an Executive Council or a member of a provincial legislature;

(f) any member of a municipal council, a traditional leader, a member of a provincial House of Traditional Leaders and a member of the Council of Traditional Leaders."

(2) Subsection (1) is deemed to have come into operation on 1 April 2002.



Thank you