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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY

NO. 308

31 MARCH 2017

INCOME TAX ACT, 1962**NOTICE IN TERMS OF SECTION 12T OF INCOME TAX ACT, 1962, IN
RESPECT OF PERSON OR ENTITY THAT MAY
ADMINISTER FINANCIAL INSTRUMENT OR POLICY AS TAX FREE
INVESTMENT**

I, Pravin Jamnadas Gordhan, Minister of Finance, hereby give notice in terms of paragraph (a) of the definition of "tax free investment" in section 12T(1) of the Income Tax Act, 1962 (Act No. 58 of 1962), that following persons or entities may administer financial instruments or policies as a tax free investment for the purpose of section 12T of that Act:

1. A bank as defined in the Banks Act, 1990 (Act No. 94 of 1990);
2. A mutual bank as defined in section 1 of the Mutual Banks Act, 1993 (Act No. 124 of 1993); or
3. A co-operative bank as defined in section 1 of the Co-operative Banks Act, 2007 (Act No. 40 of 2007);
4. A long-term insurer as defined in the Long-term Insurance Act, 1998 (Act No.52 of 1998);
5. A manager as defined in section 1 of the Collective Investment Schemes Control Act, 2002 (Act No.45 of 2002);
6. The government of the Republic of South Africa in the national sphere;

7. An authorised user as defined in section 1 of the Financial Markets Act, 2012 (Act 19 of 2012);
8. An administrative FSP (Financial Service Provider) as defined in board notice 79 of 2003 issued in terms of section 15(1) of the Financial Advisory and Intermediary Services Act, 2002 (Act No. 37 of 2002);
9. The South African Postbank Limited as contemplated in the South African Postbank Limited Act, 2010 (Act No.9 of 2010).



PRAVIN JAMNADAS GORDHAN, MP
MINISTER OF FINANCE

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