
GOVERNMENT NOTICE

NATIONAL TREASURY

No. 855

8 November 2013

INCOME TAX ACT, 1962

NOTICE OF THE DATE UPON WHICH SECTION 12L OF THE INCOME TAX ACT, 1962, (DEDUCTION IN RESPECT OF ENERGY EFFICIENCY SAVINGS), AS INSERTED BY ACT 17 OF 2009, AMENDED BY ACT 7 OF 2010 AND SUBSTITUTED BY ACT 22 OF 2012 COMES INTO OPERATION

I, Pravin Jamnadas Gordhan, Minister of Finance, hereby give notice that section 12L of the Income Tax Act, 1962 (Act No. 58 of 1962), (Deduction in respect of energy efficiency savings), as inserted by section 27 of the Taxation Laws Amendment Act, 2009 (Act No. 17 of 2009), amended by section 27 of the Taxation Laws Amendment Act, 2010 (Act No. 7 of 2010), and substituted by section 29 of the Taxation Laws Amendment Act, 2012 (Act No. 22 of 2012), comes into operation on 1 November 2013.



Pravin Jamnadas Gordhan

MINISTER OF FINANCE

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