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GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. 535

6 June 2005

NOTICE SETTING OUT PARTICULARS OF AREAS DEMARCATED BY MUNICIPALITIES OF EKURHULENI, MSUNDUZI, NELSON MANDELA AND POLOKWANE IN TERMS OF SECTION 13quat OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), WHICH SHALL CONSTITUTE URBAN DEVELOPMENT ZONES

By virtue of the powers vested in me by section 13quat(8) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, hereby give notice of the particulars of the areas which have been demarcated by the municipalities of Ekurhuleni, Msunduzi, Nelson Mandela and Polokwane, as set out in the Schedules hereto, which shall constitute urban development zones.



T.A. MANUEL
MINISTER OF FINANCE

UDZ BOUNDARY DESCRIPTION : EKURHULENI**POINT TO POINT DESCRIPTION: KEMPTON PARK DEMARCATED AREA**

From the corner of Kempton Road and Gottfried Avenue, along Kempton Road in a western direction to Monument Road, along Monument Road in a northern direction up to CR Swart Drive, west along CR Swart Drive up to Kelvin Street, south along Kelvin Street for approximately 450m, east for approximately 320m up to the railway line, south along the railway line up to Albatross Street, northeast along Albatross Street and Gottfried Avenue up to Kempton Road.

POINT TO POINT DESCRIPTION: GERMISTON DEMARCATED AREA

From the corner of Power Street and End Street, along Power Street in a eastern direction up to Railway Street, southeast along Railway Street and Labassee Road up to Van Lingen Street, southeast along the western boundary of South Germiston X4 up to Ostend Road, along Ostend Road up to the railway line, north along the railway line, later turning west along the railway line, northwest along Hardach Street up to Keswick Road, northeast along Keswick Road turning northwest along the northeastern boundary of Germiston X4, across Hardach Street following the northern boundary of North Germiston and Germiston X8, along the western boundary of Germiston X6 up to Rose Innes Road, southeast along Flag Street turning northeast up to President Street, southeast along President Street up to the railway line, south along the railway line up to Jack Street, south along End Street up to Power Street.

KEMPTON PARK DEMARCATED UDZ AREA



GERMISTON DEMARCATED UDZ AREA



POINT DESCRIPTION OF THE URBAN DEVELOPMENT ZONE BOUNDARY FOR THE MSUNDUZI MUNICIPALITY

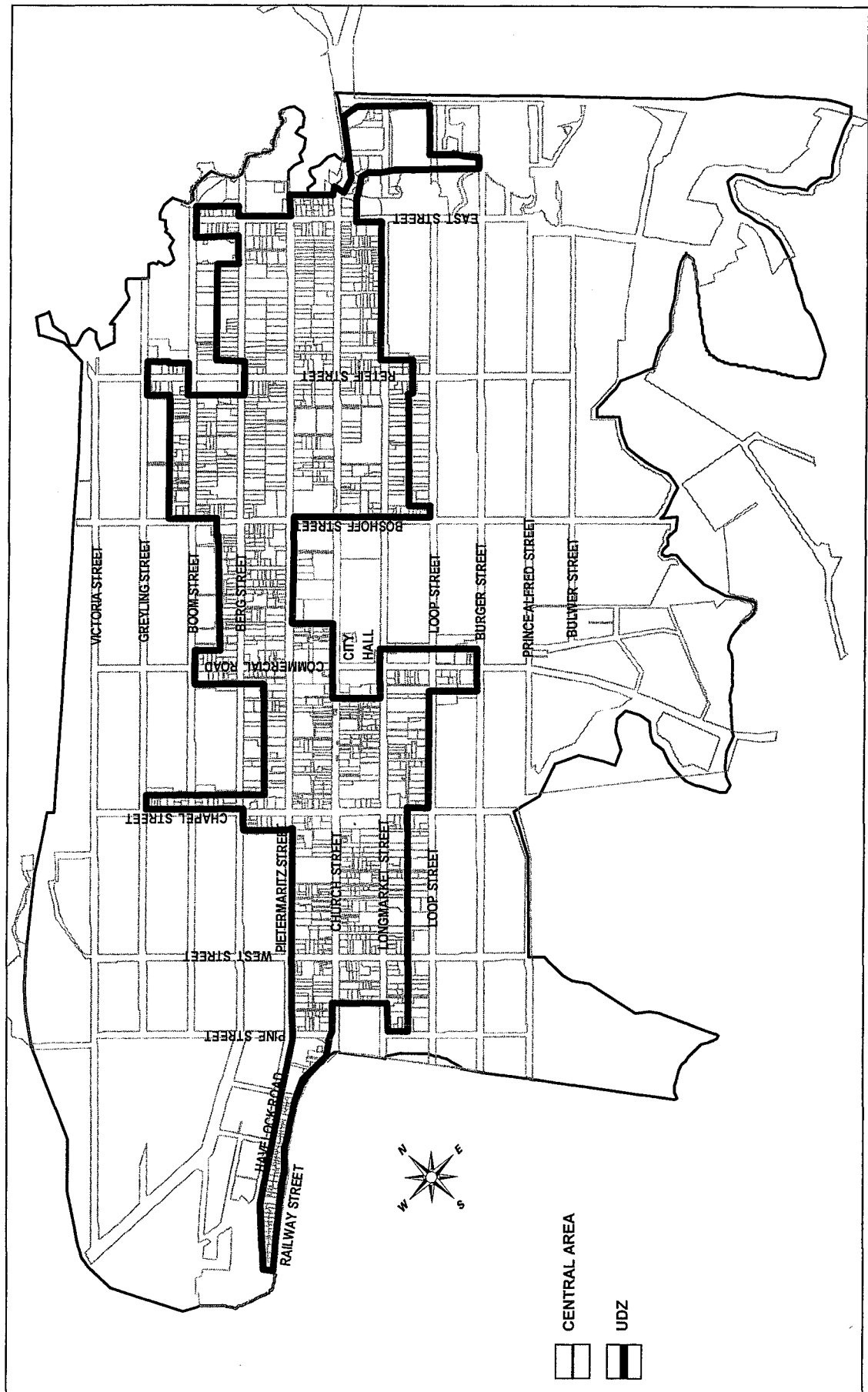
The Urban Development Zone for the Msunduzi Municipality is contained within the Central Area of the City, and the Boundary is defined as a continuous line following designated streets and erven boundaries, as noted below. The Boundary commences at the intersection of Burger Street and Commercial Road, continuing in a clockwise direction, as follows.

1. Burger Street (at the intersection of Burger Street and Commercial Road), proceeding south west along Burger Street to erf PMB/2724/1/4, proceeding north west along the south western boundary of erf PMB/2724/1/4 and PMB/2724/1/Rem.
2. Proceeding south west along Loop Street, until Chapel Street, then proceeding north west along Chapel Street to mid-block, then proceeding south west mid-block between Loop and Longmarket Streets, to Pine Street.
3. Pine Street, proceeding north west along Pine Street to Longmarket Street. Proceeding north east along Longmarket Street to erf PMB/2603/3.
4. At this point proceeding north west along the south western boundary of erf PMB/2503/2/3 until Church Street.
5. Church Street, proceeding south west to the intersection of Pine, Church and Railway Streets. Proceeding along Railway Street to erf PMB/534/Rem. Proceeding north west along the south western boundary of erf PMB/534/Rem to Havelock Road.
6. Havelock Road, proceeding north east along Havelock Road to the intersection of Havelock Road and Pine Street. On entering Pietermaritz Street, proceeding north east along Pietermaritz Street to erf PMB/2460/Rem.
7. Proceeding north west along the north eastern boundary of erven PMB/2314/1/6 and PMB/2314/1/3 to Berg Street.
8. Berg Street, proceeding north east along Berg Street to the intersection of Berg and Chapel Street.
9. Chapel Street, proceeding north west along Chapel Street to Greyling Street.
10. At the intersection of Chapel and Greyling Streets, proceeding north east along Greyling Street to erf PMB/2117/16. Proceeding south east along the south western boundaries of erven PMB/2117/16, PMB/2117/Rem, PMB/2217/Rem, PMB/2217/3/5, PMB/2317/2/4, PMB/2317/1/2 to the intersection of the north western and north eastern boundary of erf PMB/2316/2/6.
11. At this point, proceeding north east along the mid-block boundary between Pietermaritz and Berg Streets to erf PMB/2325/Rem. Proceeding north west along the south western boundary of erf PMB/2325/5/8 to Berg Street, proceeding further in a straight line to Boom Street.
12. Boom Street, at the western corner of erf PMB/2225/7/13, proceeding north east along Boom Street to northern corner of erf PMB/2226/4. Proceeding south east along the north eastern boundary of erf PMB/2226/4 to the western corner of erf PMB/2227/11.
13. Proceeding north east along the mid-block boundary between Boom and Berg Streets to Retief Street.
14. Retief Street, proceeding north west along Retief Street to the western corner of erf PMB/2136/16/18. At which point, proceeding north east along the mid-block boundary between Greyling and Boom Streets to south western boundary of erf PMB/2145/8. Then proceeding north west along north eastern boundary of erf PMB/2144/1/2, up to Greyling Street. Then proceeding North East along Greyling Street to the northern corner of erf PMB/2146/1.
15. Proceeding south east along the north eastern boundary of erven PMB/2146/1, PMB/2146/1/7, PMB/2146/2, PMB/2146/3, PMB/2146/4 and PMB/2146/5 to Boom Street.

16. Boom Street, proceeding south west along Boom Street to the western corner of erf PMB/2145/4, then proceeding south east along the south western boundary of erf PMB/2245 to Berg Street.
17. Berg Street, proceeding north east along Berg Street to the northern corner of erf PMB/2346/2. Proceeding north west along the south western boundary of erf PMB/2247/2/Rem to the southern corner of erf PMB/2247/1/Rem. Then proceeding north east along the mid-block boundary between Boom and Berg Streets to the northern corner of erf PMB/2253/Rem.
18. Proceeding south east along the north eastern boundary of erf PMB/2253/Rem to Berg Street.
19. Berg Street, proceeding north east along Berg Street to the eastern corner of erf PMB/2264. Then proceeding north west along the south western boundaries of erven PMB/2256/1/Rem, PMB/2256/Rem, PMB/2256/5, PMB/2256/6, PMB/2256/7, PMB/2256/8 and PMB/2256/9.
20. At the western corner of erf PMB/2256/9, proceeding along north east along Boom Street to the northern corner of erf PMB/304/4. Then proceeding south east along the north western boundaries of erven PMB/304/4, PMB/304/1, PMB/304/2, PMB/304/9, PMB/304/Rem, PMB/304/6/8, PMB/304/6/Rem and PMB/304/5 in Berg Street.
21. At the eastern corner of erf PMB/304/5, proceeding south west along Berg Street to East Street. East Street proceeding south east along East Street to Pietermaritz Street, where Pietermaritz Street extends into Calcutta Road.
22. At the western corner of erf PMB/242/18, proceeding north east along Calcutta Road to the northern corner of erf PMB/242/15/Rem (at the intersection of Calcutta and Chutney Roads).
23. Chutney Road, proceeding south east along Chutney Road to Church Street. Church Street, proceeding north east along Church Street to the N3 National Road (off Ramp onto Church Street).
24. Fitzsimmons Road, proceeding south east along Fitzsimmons Road to the eastern corner of erf PMB/3683, then proceeding south west along the south eastern boundary of erf PMB/3683 for 170 metres at this point proceeding south east along the north eastern boundary of erf PMB/368/Rem to the eastern corner of erf PMB/368/Rem.
25. Proceeding south west along the south eastern boundary of erf PMB/368/Rem for 37.4 metres, then proceeding north west in a straight line to the western corner of erf PMB/3683. Then proceeding to the southern corner of erf PMB/510/4 continuing along the south western boundary of erf PMB/510/4 to the western corner of the same erf.
26. Proceeding south east across the Dorpspruit River to the south western boundary of erf PMB/1241 and PMB/253/Rem to East Street.
27. East Street, proceeding south east along East Street to Longmarket Street, then proceeding south west along Longmarket Street to the southern corner of erf PMB/2547/Rem.
28. Proceeding south east along the north eastern boundary of erven PMB/2646/2/Rem, PMB/2646/2/4 and PMB/2646/10. Then proceeding south west along the south eastern boundary of erf PMB/2646/10 crossing over Retief Street and continuing along the south eastern boundary of erf PMB/2645/3/Rem to the southern corner of the same erf, proceeding north west along the south western boundary of erf PMB/2645/3/Rem.
29. Proceeding south west along the mid-block between Loop and Longmarket Streets to the eastern corner of erf PMB/2636/14. Then proceeding south east along the north eastern boundaries of erven PMB/2636/5, PMB/2636/6, PMB/2636/7/10 and PMB/2636/7/Rem. Then proceeding south west along the south eastern boundaries of erven PMB/2636/7/Rem and PMB/2636/9/Rem to Boshoff Street.
30. Boshoff Street, proceeding north west along Boshoff Street to Pietermaritz Street.
31. Pietermaritz Street, proceeding south west along Pietermaritz Street to Otto Street.
32. Otto Street, proceeding south east along Otto Street to Church Street, then proceeding south west along Church Street to Galloway Lane.

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33. Proceeding south east along the south western boundaries of erven PMB/2524/9, PMB/2569/Rem and PMB/2524/2/Rem to Longmarket Street.
 34. Longmarket Street, proceeding north east along Longmarket Street to the eastern corner of erf PMB/2526/1.
 35. At the eastern corner of erf PMB/2526/1, proceeding south east in a straight line to Loop Street, crossing over Loop Street to Burger Street.
 36. Burger Street, proceeding south west along Burger Street to Commercial Road.

The Msunduzi Municipality: URBAN DEVELOPMENT ZONE



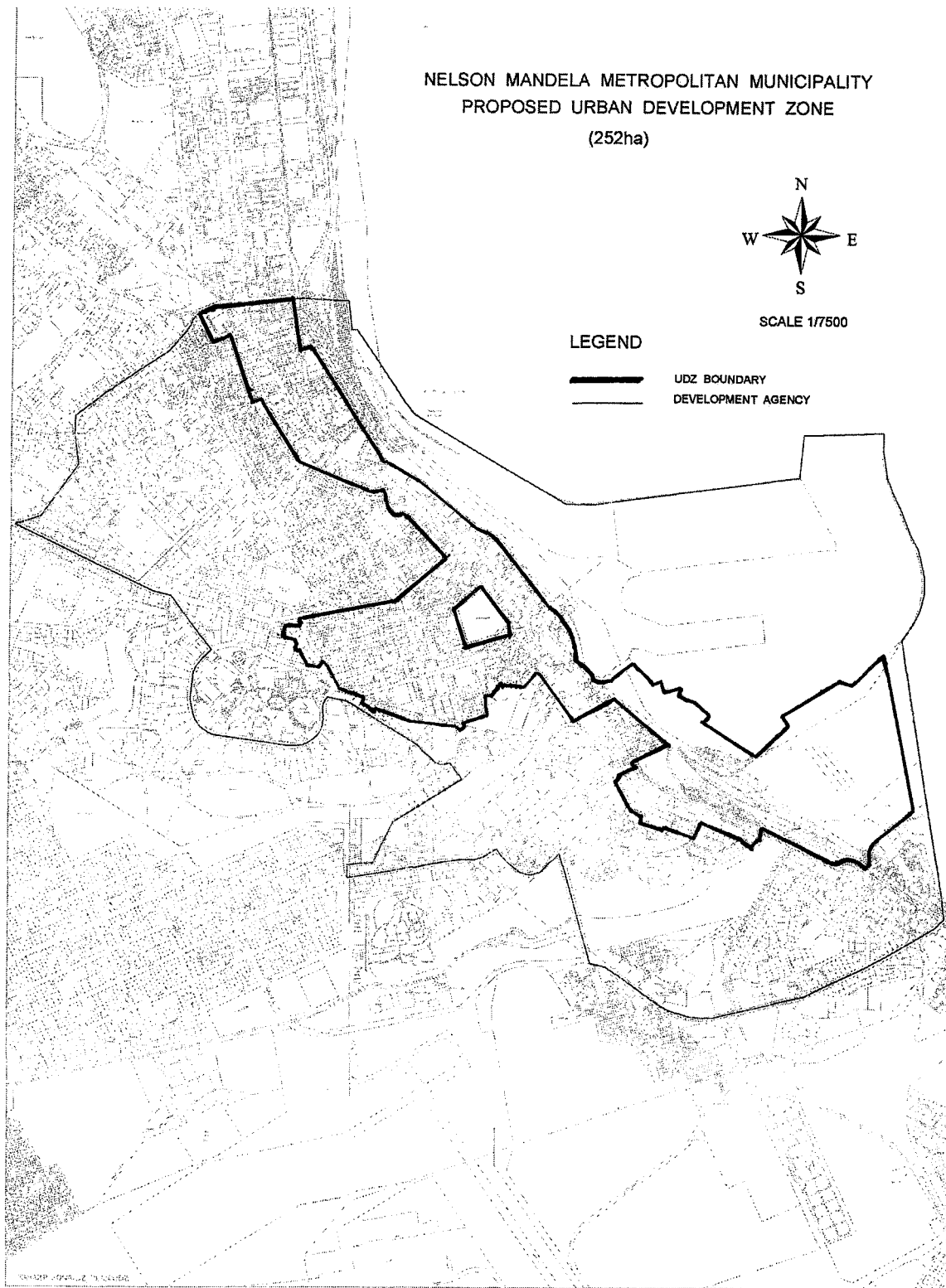
PROPOSED URBAN DEVELOPMENT ZONE Nelson Mandela Metropolitan Municipality

BOUNDARY DESCRIPTION

(to be read in conjunction with the official map obtainable from the Mandela Bay Development Agency, Nelson Mandela Metropolitan Municipality.)

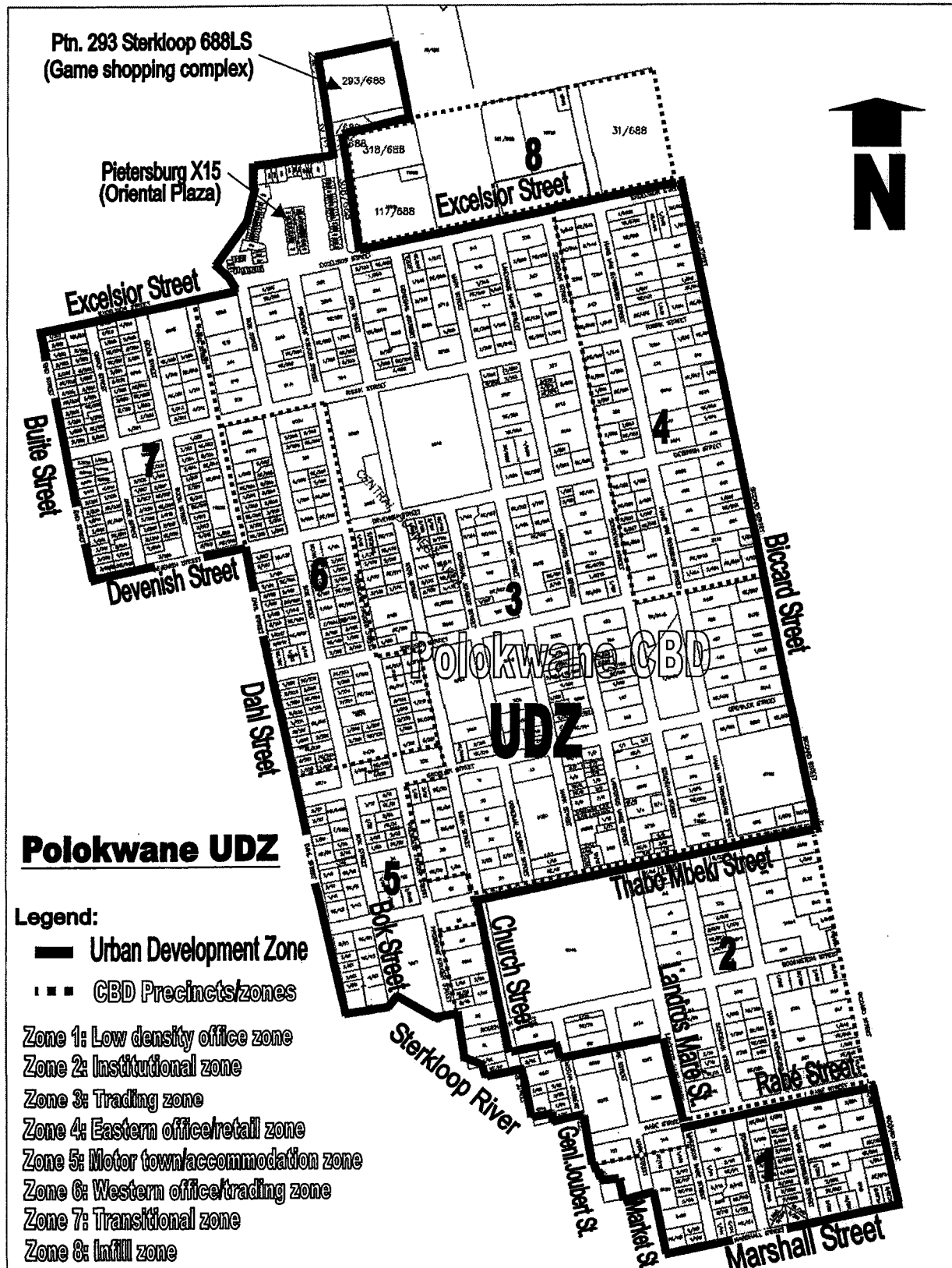
The proposed Urban Development Zone shall comprise property falling within the polygon described as follows: Commencing at the intersection of Govan Mbeki Avenue with Mount Road and proceeding in a westerly direction up Mount Road to where the mid-block boundary between Sebastian and Olive Streets meets Mount Road, thence in a southerly direction along the said mid-block boundary line to Crawford Street, thence in an easterly direction to the intersection of Crawford Street with Perkins Street, thence in a southerly direction along Perkins Street to its intersection with Green Street, thence in an easterly direction along Green Street to its intersection with Middle Street, thence in a southerly direction along Middle Street to a point where it crosses Albany Road, thence in a southerly direction along St. Patricks Road to a point where it meets a pedestrian lane that in turn links with Regent Street, thence along the lane to a point where it intersects with Tulla Street, thence across Tulla Street, along Regent Street to a point where it intersects with Richmond Hill Street, thence across Richmond Hill Street, following Dagbreek Crescent, down the pedestrian stairs to Hartman Road, thence along Smith Street to Campbell Street, thence following the south-western boundaries of erven 1246, 1249 and 1250, Central through to Russell Road, thence right in a westerly direction along Russell Road to a point where Russell Road intersects with Rink Street, thence left into Rink Street to its intersection with Cape Road, thence right into Cape Road to a point in Cape Road approximately opposite the Horse Memorial, thence left following the rear boundaries of erven 4593, 4823, 3371, 3369 and 4840 (Central) through to Park Drive, thence left along Park Drive in an easterly direction to its intersection with Rink Street, thence right along Rink Street in a southerly direction to its intersection with Cuyler Street, thence along Cuyler Street in an easterly direction to its intersection with Bird Street, thence right in a southerly direction to the westernmost point of erf 4734 (Central), thence in a easterly direction along the southern boundaries of erven 3510, 3529, 4904 and 3532 (Central), thence following the rear boundaries of those erven that front onto Cuyler Street and Gordon Terrace to a point where Gordon Terrace meets Annerley Terrace, thence in an easterly direction along the southern boundary of those erven that front onto Fort Street, to its intersection with a line running along the eastern edge of Belmont Terrace, thence in a northerly direction along the said eastern edge of Belmont Terrace to a point where it intersects with Twickenham Street, thence right along Twickenham Street following the rear or southern most boundaries of those erven fronting onto Cuyler Crescent as far as Dalglish Road, thence right down into the Baakens River Valley following the western edge of erf 6101 (Central) as far as north-western boundary of erf 3703 (Central), thence right in a westerly direction along the rear boundaries of erven 3703 and 3702 (Central) to a point where it meets the north-eastern boundary of 3693 (Central), thence left between erven 3693 and 3702 (Central) to Horton Street, thence across Horton Street to Dodds Street and in a

southerly direction along Dodds Street to its intersection with Produce Street, thence across Produce Street, the Baakens River and Valley Road to the westernmost point of erf 1500 (South End – the South End Cemetery) thence in a southerly direction along the western side of erf 1499 (South End) to its southernmost corner, thence in an easterly direction along the southern boundary of erven 1499 and 1500 (South End), thence directly over North-South freeway to a point where this extrapolated line meets the extension of North Union Street up to Humewood Road, thence right along this extension of North Union Street to the intersection of Humewood Road with Walmer Boulevard, thence left in a southerly direction along Humewood Road to a point where it intersects with Farie Street, thence right in a south-westerly direction along Farie Street to a point where it meets the boundary of erf 1833 (Humewood), thence left along the common boundary between erven 1833 and 500 (Humewood) and the common boundary between erven 1696 and 567 (Humewood) thence right in a westerly direction along the northern boundary of erf 1041 (Humewood), thence left along the western boundary of erf 1041 (Humewood) to a point where it meets Carnarvon Place, thence left following Inchcape Road to a point where it meets with Newcon Road, thence left in a south-easterly direction along Newcon Road to its intersection with Perrott Avenue, thence left in an easterly direction along Perrott Avenue to its intersection with Pommern Street, thence right in a southerly direction along Pommern Street following the southern boundary of erf 1204 (Humewood) to most southerly point, thence left along the southern boundary of erf 1204 (Humewood) to Humewood Road, thence right in a south-easterly direction along Humewood Road, through the S-bend to the entrance road to the King's Beach carpark, thence along the southern boundary of erf 577 (Humewood) to the high-water mark, thence in a northerly direction along the high water mark to a point on the northern edge of the breakwater inside the existing harbour, thence left along the southern water's edge of the harbour to a point of the southern side of the mouth of the Baakens River, thence along the southern bank of the Baakens River to a point where it meets North Union Street, thence in a northerly direction along North Union Street, Strand Street, Victoria Quay and Slater Street to a point where Slater Street intersects with Crawford Street, thence left in a westerly direction along Crawford Street to its intersection with Zwartkops Street, thence right in a northerly direction along Zwartkops Street to its intersection with Mount Road, thence left in a westerly direction along Mount Road to the starting point at the intersection of Mount Road with Govan Mbeki Avenue.



Polokwane Urban Development Zone (UDZ) Boundaries

The borders of the Polokwane UDZ are as follows: It starts at its most northern point at Biccard Street as eastern boundary where it crosses Excelsior Street. From this most northern point of the eastern boundary it runs down Biccard Street in a southern direction up to Thabo Mbeki Street, where it turns west along Thabo Mbeki Street up to Church Street. In Church Street it turns south along the latter where it turns in an eastern direction along the erf boundaries of Erven 85 Pietersburg and the Remainder and Portion 4 of Erf 86 Pietersburg. It turns south again in Genl. Joubert Street and immediately east again along the boundaries between Erf 80 and Erf 6066, both Pietersburg. In Landros Maré Street it turns south up to Rabé Street where it runs in an eastern direction up to Biccard Street. In Biccard Street it turns south up to Marshall Street as most southern boundary. From this point it runs in a western direction up to Market Street. From Market Street it turns north up to where it crosses the Sterkloop River. At this point it runs along the Sterkloop River and the Public Open Space where it joins Bok Street. From Bok Street it turns in an eastern direction along the boundaries of Erf 65 and Portion 1 of Erf 66, both Pietersburg, up to Dahl Street. Dahl Street forms the western boundary and runs up to Devenish Street. At Devenish Street it turns west up to Buite Street where it turns north again up to Excelsior Street. From this point it runs along Excelsior Street to the point where it reaches the township of Pietersburg Extension 15, also known as the Oriental Plaza. From here it follows the borders of the township up to where it crosses with Portion 308 of the farm Sterkloop 688 L.S. At this point it turns north, directly over Portions 257 and 291 of the same farm. From this point it follows the borders of Portion 293 of the farm Sterkloop 688 L.S., also known as the Game Shopping complex, turns south again along Market Street up to Hospitaal Street. At this point it turns back west up to Portion 308 of the farm Sterkloop 688 L.S. At this point it runs south along portions 318 and 117 of the same farm up to Excelsior Street. From this point it runs along Excelsior Street where it joins Biccard Street in the east again.



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