

SOUTH AFRICAN REVENUE SERVICE

No.

SEPTEMBER 2004

NOTICE SETTING OUT PARTICULARS OF AREAS DEMARCATED BY MUNICIPALITIES OF JOHANNESBURG AND CAPE TOWN IN TERMS OF SECTION 13^{quat} 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 13^{quat}(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 Johannesburg and Cape Town, as set out in the Schedule hereto, which shall constitute urban development zones.

T. A. MANUEL

MINISTER OF FINANCE

SCHEDULE

Johannesburg Urban Development Zone - Description of Location and Position of Boundary

The urban development zone of Johannesburg, in terms of the urban development zone tax incentive (section 13quat(8) of the Income Tax Act, 1962 (Act No. 58 of 1962)) is a contiguous polygon comprising broadly of four 'sides' (i.e. a northern; eastern; southern and western edge). The urban development zone boundary incorporates approximately 1,890 hectares, and is commonly known as the Inner City of Johannesburg. The boundary is defined as a continuous line following the course of designated streets and/or boundaries of township(s) and/or erven and/or landmarks as noted below, commencing at the northwestern corner, and continuing in a clockwise direction, as follows:

Northern edge:

1. First Street (at the intersection of Krause Street, and to the north of Vrededorp), proceeding east along First Street (along northern boundary of Vrededorp) and continuing along north eastern boundary of Vrededorp;
2. South along Solomon Street (and eastern boundary of Vrededorp);
3. East along Smit Street (to north of railway reserve);
4. North along Graf Street (parallel to the M1N/S highway and east of Braamfontein cemetery);
5. East along Jorissen Street;
6. North along western boundary of Erf 5117, Johannesburg (to the north of Jorissen Street and approximately on southern edge of the University of the Witwatersrand);
7. East along northern boundary of the Township Johannesburg (approximately between Eendracht Street and Jan Smuts Avenue) (until intersection with Jan Smuts Avenue);
8. North along Jan Smuts Avenue (until intersection with the north western corner of Erf 4722, Johannesburg);
9. East along northern boundary of Erf 4722, Johannesburg (from north western corner of Erf 4722 to intersection with Melle Street);
10. South along Melle Street (until intersection with Hoofd Street);
11. East along Hoofd Street (until intersection with Joubert Street);
12. South along Joubert Street (until intersection with Kotze Street);
13. East along Kotze Street (until intersection with King George Street);
14. North along King George Street;
15. Northeast along King George Street, becoming Clarence Street, becoming Clarendon Place (until intersection with Banket Street);
16. South along Banket Street (until intersection with Louis Botha Avenue);
17. Northeast along Louis Botha Avenue until intersection with Bond Street, becoming St Peter Road until intersection with De La Rey Street (north of townships of Berea, Yeoville and Bellevue).

Eastern edge:

18. South along De La Rey Street (eastern boundary of township of Bellevue East) (until intersection with Natal Street);
19. Southeast along Short Street (eastern boundary of township of Judith's Paarl) (until intersection with Bezuidenhout Street);
20. West along Bezuidenhout Street (until intersection with northeast corner of township of Troyeville);
21. South along eastern boundary of township of Troyeville (adjacent to western boundary of township of Kensington), includes Albermarle Street (until intersection with Op De Bergen and Commissioner Streets and Roberts Avenue);
22. East along northern boundary of Erf 135/1952, Malvern (and to east of township of Reynolds View);

23. South along eastern boundary of Erf 135/1952, Malvern (and to east of township of Reynolds View) (until intersection with Priscilla Street);
24. East along Priscilla Street and along northern boundary of the township of Jeppestown (until intersection with eastern boundary of the township of Jeppestown);
25. South along eastern boundary of the township of Jeppestown, continues along dogleg eastwards into First Street, continues south along Chilvers Street (i.e. boundary between township of Denver Ext 2 (to west) and township of Denver Ext 13 (to east)), and continues southwest along Chilvers Street (i.e. boundary between township of Denver Ext 6 (to west) and townships of Denver Exts 12, 9 and 1) (until intersection with M2 E/W highway).

Southern edge:

26. Along M2 E/W Highway (any erven under the M2 E/W Highway, and split by the highway must be fully within the urban development zone boundary as described herein to qualify for the incentive) (until intersection with southwest corner of township of Selby Ext 19).

Western edge:

27. North along Treu Road (i.e. from southwest corner of township of Selby Ext 19) (from intersection with M2 E/W Highway at southern end, and along western boundary of township of Selby Ext 19), becomes Park Drive (between townships of Crown North (to west) and township of Crown North Ext 1 (to east) (until intersection with southern boundary of township of Mayfair);
28. East along southern boundary of township of Mayfair (and abutting townships of Crown North Ext 1 and Fordsburg to south and east) (and parallel to eastern side of Park Drive);
29. North along boundary between townships of Mayfair (to west) and Fordsburg (to east);
30. Northwest along boundary between townships of Mayfair (to south) and Pageview (to north) (until intersection with Krause Street);
31. North along Krause Street until intersection with First Street at north end.

Townships, Suburbs, Farms and Erven (or Portions thereof), included within the Urban Development Zone Boundary:

Note that the following townships, or portions of townships, suburbs, or portions of suburbs, and farms or farm portions, are included within the urban development zone boundary as defined above: Belle-vue; Bellevue East; Benrose; Benrose Exts 1, 2, 3, 4, 5, 6, 7,8, 9,10,11,12,13,14,15, Berea; Bertrams; Braamfontein 53-IR (note only portions within boundary are eligible); Burghersdorp (included in Johannesburg); Burghersdorp Ext 1; Charlton Terrace; City and Suburban; City an Suburban Exts1, 2, 3, 4, 5, 7, 9 and 10; City and Suburban Industrial; City West; Crown North Exts 1and 3; Denver Exts 2 and 6; Doornfontein; Doornfontein 92-IR (note only portions within boundary are eligible); Droste Park; Droste Park Exts 1, 2, 3, 4, 5 and 7; Elcedes; Fairview; Ferreiras Dorp; Ferreiras Dorp Exts 1 and 2; Fordsburg; Highlands; Hillbrow (included in Johannesburg); Jeppestown; Jeppestown South; Johannesburg; Judith's Paarl; Lorentzville; Malvern (portion of split township of Malvern); Marshalls Town; Marshalls Town Exts 1 and 2; New Doornfontein; Newtown; Newtown Ext 1; North Doornfontein; Oriental Plaza 48-IR; Pageview; Randview; Reynolds View; Salisbury Claims; Salisbury Claims Ext 1; Selby Ext 19; Spes Bona; Troyeville; Village Main; Village Main Ext 3; Vrededorp; Wemmer; Westgate; Wolhuter; and Yeoville.

Note that this list excludes proposed townships not yet established (i.e. where rezoning may be required) within the urban development zone boundary.

Furthermore, note that any erven that can be demonstrated to be clearly located within the defined urban development zone boundary will be eligible for the urban development zone tax incentive.

Townships, Suburbs, Farms and Erven (or Portions thereof), excluded from the Urban Development Zone Boundary:

The ridge area to the eastern side of the Inner City incorporating the township of Highlands, Erf 412 of Lorentzville, and the township of Randview are not eligible for the urban development zone tax incentive.

In addition, the railway reserve area between Newtown and Braamfontein incorporating Farm Portions of Johannesburg 96 – IR, i.e. RE/91 – IR; 67/91 – IR; 66/91 – IR; 61/91 – IR; 33/91 – IR; and 34/91 – IR, are not eligible for the urban development zone tax incentive.

Any erven, or portion of any erven, that can be shown to be clearly located outside the urban development zone boundary will not be eligible for the urban development zone tax incentive, i.e. an erven must be wholly within the urban development zone boundary in order to be eligible for the incentive.