

# DRAFT TAX ADMINISTRATION BILL

## SCHEDULE OF AMENDMENTS

No. and Year	Short Title	Extent of amendment or Repeal
Act No. 58 of 1962	Income Tax Act, 1962	Amendment of section 1 of Act 58 of 1962
		<p><b>1.</b> Section 1 of the Income Tax Act, 1962, is hereby amended—</p> <p>(a) by the substitution for the words before the definition of “agent” of the following words:</p> <p style="padding-left: 40px;"><b>“1. Interpretation.—</b>In this Act, unless the context otherwise indicates, a term which is assigned a meaning in the Tax Administration Act, 2011 (Act No. X of 2011), has the meaning so assigned, and:[—]”;</p> <p>(b) by the substitution for the definition of “assessment” of the following definition:</p> <p style="padding-left: 40px;"><b>““assessment” [means the] has the meaning assigned under section 1 of the Tax Administration Act, 2011, and includes a determination by the Commissioner [, by way of a notice of assessment (including a notice of assessment in electronic form) served in a manner contemplated in section 106 (2)—</b></p> <p style="padding-left: 80px;">(a) of an amount upon which any tax leviable under this Act is chargeable; or</p> <p style="padding-left: 80px;">(b) of the amount of any such tax; or]</p> <p style="padding-left: 40px;"><del>[(c)](a)</del> of any loss ranking for set-off; or</p> <p style="padding-left: 40px;"><del>[(d)](b)</del> of any assessed capital loss determined in terms of paragraph 9 of the Eighth Schedule[, and for the purposes of Part III of Chapter III includes any determination by the Commissioner in respect of any of the rebates referred to in section 6 and any decision of the Commissioner which is in terms of this Act subject to objection and appeal];</p> <p>(c) by the deletion of the definition of “business day”;</p> <p>(d) by deletion of the definition of “Commissioner”;</p> <p>(e) by the deletion of the definition of “date of assessment”;</p> <p>(f) by the deletion of the definition of “date of sequestration”;</p> <p>(g) by the deletion of the definition of “Minister”;</p> <p>(h) by the insertion after the definition of “normal retirement age” of the following definitions:</p> <p style="padding-left: 40px;"><b>““normal tax” means income tax referred to in section 5 and excludes provisional tax and employees' tax;</b></p>

		<p><u>“officer” means, where used in the context of a person who is engaged by the Commissioner in carrying out the provisions of this Act, a SARS official as defined in section 1 of the Tax Administration Act, 2011;”</u>;</p> <p>(i) by the substitution for the definition of “<b>prescribed</b>” of the following definition:</p> <p style="padding-left: 40px;">“<b>prescribed</b>” means prescribed or <b>[deemed to be regarded as prescribed by or under this Act;”</b></p> <p>(j) by deletion of the definition of “<b>prescribed rate</b>”;</p> <p>(k) by the substitution for the definition of “<b>representative taxpayer</b>” of the following definition:</p> <p style="padding-left: 40px;">“<b>representative taxpayer</b>” means—</p> <p style="padding-left: 80px;">(a) in respect of the income of a company, the public officer thereof;</p> <p style="padding-left: 80px;">(b) in respect of the income under his management, disposition or control, the agent of any person[, <b>including an agent appointed as such under the provisions of section ninety-nine</b>], and for the purposes of this paragraph the term “agent” includes every person in the Republic having the receipt, management or control of income on behalf of any person permanently or temporarily absent from the Republic or remitting or paying income to or receiving moneys for such person;</p> <p style="padding-left: 80px;">(c) in respect of income the subject of any trust or in respect of the income of any minor or mentally disordered or defective person or any other person under legal disability, the trustee, guardian, curator or other person entitled to the receipt, management, disposal or control of such income or remitting or paying to or receiving moneys on behalf of such person under disability;</p> <p style="padding-left: 80px;">(d) in respect of income paid under the decree or order of any court or judge to any receiver or other person, such receiver or person, whoever may be entitled to the benefit of such income, and whether or not it accrues to any person on a contingency or an uncertain event;</p> <p style="padding-left: 80px;">(e) in respect of the income received by or accrued to any deceased person during his lifetime and the income received by or accrued to the estate of any deceased person, the executor or administrator of the estate of such deceased person;</p> <p style="padding-left: 80px;">(f) in respect of the income received by or accrued to an insolvent estate, the trustee or administrator of such insolvent estate;</p> <p><b>[but nothing in this definition shall be construed as relieving any person from any liability, responsibility or duty imposed upon him by this Act:]</b> Provided that for the purposes of this definition income includes any</p>
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		<p>amount received or accrued or deemed to have been received or accrued in consequence of the disposal of any asset envisaged in the Eighth Schedule;”;</p> <p>(l) by the deletion of the definition of “<b>South African Revenue Service</b>”;</p> <p>(m) by the substitution for the definition of “<b>tax</b>” of the following definition:</p> <p style="padding-left: 40px;">“<b>tax</b> [or “<b>the tax</b>” or “<b>taxation</b>”] means [any levy,] tax [leviable under this Act], <u>additional tax, penalty or interest imposed in terms of this Act [or administrative penalty imposed in terms of section 75B, and for the purposes of Part IV of Chapter III includes any levy or tax leviable under any previous Income Tax Act]</u>;”;</p> <p>(n) by the insertion after the definition of “<b>taxable income</b>” of the following definition:</p> <p style="padding-left: 40px;">“<b>Tax Administration Act</b>” means the Tax Administration Act, 2011 (Act No. X of 2011);”;</p> <p>(o) by the substitution for the definition of “<b>year of assessment</b>” with the following definition:</p> <p style="padding-left: 40px;">“<b>year of assessment</b>” means any year or other period in respect of which any tax or duty leviable under this Act is chargeable, and any reference in this Act to any year of assessment ending the last [<b>or the twenty-eighth or the twenty-ninth</b>] day of February [<del>shall</del><u>must</u>, unless the context otherwise indicates, in the case of a company or a portfolio of a collective investment scheme in securities [<b>be construed as a reference to any</b>] <u>means the</u> financial year of that company or portfolio ending during the calendar year in question.”;</p> <p style="padding-left: 40px;">and</p> <p>(p) by the deletion of the definition of “<b>taxpayer</b>”.</p>
		<p><b>Amendment of section 2 of Act 58 of 1962</b></p>
		<p><b>2.</b> Section 2 of the Income Tax Act, 1962, is hereby amended by the substitution of the following section:</p> <p style="padding-left: 40px;">“<b>[Act to be administered by Commissioner] Administration of the Act.</b></p> <p>(1) The Commissioner [<del>shall be</del>] <u>is</u> responsible for carrying out the provisions of this Act.</p> <p>(2) <u>Administrative requirements and procedures for purposes of the performance of any duty, power or obligation or the exercise of any right in terms of this Act are, to the extent not regulated in this Act, regulated by the Tax Administration Act, 2011.</u>”</p>

	<b>Amendment of section 3 of Act 58 of 1962</b>
	<p><b>3.</b> Section 3 of the Income Tax Act, 1962, is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p style="padding-left: 40px;">“(1) The powers conferred and the duties imposed upon the Commissioner by or under the provisions of this Act may be exercised or performed by the Commissioner <b>[personally,]</b> or by any <b>[officer]</b> <u>SARS official</u> <b>[or person engaged in carrying out the said provisions]</b> under the control, direction or supervision of the Commissioner.”;</p> <p>(b) by the deletion of subsection (2) and (3);</p> <p>(c) by the substitution for subsection (4) of the following section:</p> <p style="padding-left: 40px;">“<del>[(4)]</del> <u>(2)</u> Any decision of the Commissioner under the following provisions of this Act <b>[shall be]</b>is subject to objection and appeal, namely—</p> <p style="padding-left: 80px;">(a) the definitions of “benefit fund”, “pension fund”, “pension preservation fund”, “provident fund”, “provident preservation fund”, “retirement annuity fund” and “spouse” in section 1;</p> <p style="padding-left: 80px;">(b) section 6, section 8 (4) (b), (c), (d) and (e), <u>section 8A(b) and (bA)</u> section 9D, section 10(1)(c)(ii), (e), (iA), (j) and (nB), <u>section 10A(8)</u>, section 11 (e), (f), (g), (gA), (j), (l), (t), (u) and (w), section 12B (6), section 12C, section 12E, section 12G, section 13, section 14, section 15, section 22 (1), (3) and (5), <u>section 23(2)</u>, section 24 (2), section 24A (6), section 24C, section 24D, <u>section 24J</u>, section 24I, <u>section 25A</u>, section 25D, section 27, section 28 (2) (cA), section 30, section 30A, section 31, section 35 (2), <u>section 35A(10)</u>, section 37A, <u>section 37H</u>, section 38(2)(a), (b) <u>and (c) and</u> (4), section 44 (13) (a), section 47 (6) (c) (i), section 57(2), <u>section 62(1)(c)(iii)</u>, <u>section 62(1)(d)</u>, <u>section 62(2)(a) and (4)</u>, <b>[section 76A,]</b> section 80B, and <b>[section 80S,]</b> <u>section 103(2)</u>;</p> <p style="padding-left: 80px;">(c) paragraphs 6, 7, 9, 13, 13A, 14, 19 and 20 of the First Schedule;</p> <p style="padding-left: 80px;">(d) paragraph 4 of the Second Schedule;</p> <p style="padding-left: 80px;">(e) paragraphs 18, 19 (1), <u>20(1)(a) and (2)</u>, 21, 24 and 27 of the Fourth Schedule;</p> <p style="padding-left: 80px;">(f) <u>paragraph 11(6) of the Sixth Schedule</u>;</p> <p style="padding-left: 80px;">(g) paragraphs 2, 3, 6, <b>[9 and]</b> <u>11 and 12A(3)</u> of the Seventh Schedule; and</p> <p style="padding-left: 80px;">(h) paragraphs 29 (2A), 29 (7), 31 (2), 65 (1) (d) and</p>

		<p>66 (1) (e) of the Eighth Schedule.”; and</p> <p>(d) by the substitution for subsection (6) of the following section:</p> <p>“(6) Any person aggrieved by a decision of the executive officer to approve or to withdraw an approval of a fund in terms of subsection (5) must, notwithstanding section 26 (2) of the Financial Services Board Act, 1990, lodge his or her objection with the Commissioner [<b>in the manner contemplated in Part III of Chapter III of this Act</b>].”.</p>
		<b>Amendment of section 4 of Act 58 of 1962</b>
		<b>4.</b> Section 4 of the Income Tax Act, 1968, is hereby deleted.
		<b>Amendment of section 4A of Act 58 of 1962</b>
		<p><b>5.</b> Section 4A of the Income Tax Act, 1962, is hereby amended by the substitution thereof with the following section:</p> <p>“<b>4A. Exercise of powers and performance of duties by Minister.</b>—The powers conferred and the duties imposed upon the Minister by or under the provisions of this Act may be exercised or performed by the Minister personally or, <u>except for the power to issue notices or regulations,</u> delegated by the Minister to the Director-General of the National Treasury and the Director-General may in turn delegate the powers and duties so delegated to him or her to any officer or person under his or her control, direction or supervision.”.</p>
		<b>Amendment of section 5 of Act 58 of 1962</b>
		<p><b>6.</b> Section 5 of the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the substitution of subsection (1) for the following subsection:</p> <p>“<b>Levy of normal tax and rates thereof.</b>—  (1) [<b>Subject to the provisions of the Fourth Schedule t</b>] There shall be paid annually for the benefit of the National Revenue Fund, an income tax (in this Act referred to as the normal tax) in respect of the taxable income received by or accrued to or in favour of—</p> <p>[(a) . . . . .]</p> <p>[(b) . . . . .]</p> <p>[(c)](a) any person (other than a company) during the year of assessment ended the last day of February each year; and</p> <p>[(d)](b) any company during every financial year of such company.”; and</p> <p>(b) the substitution of the words preceding subparagraph (a) of subsection (1A) for the following words:</p>

		“(1A) Notwithstanding the provisions of subsection (1)[(c)] <del>(a)</del> —”.
		<b>Amendment of section 6quat of Act 58 of 1962</b>
		<p><b>7.</b> Section 6quat of the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the substitution for paragraph (b) in subsection (1A) for the following paragraph:</p> <p style="padding-left: 40px;">“(b) any controlled foreign company, in respect of such proportional amount contemplated in subsection (1)(b) [, <b>subject to section 72A (3)</b>];”; and</p> <p>(b) the substitution for subsection (5) for the following subsection:</p> <p style="padding-left: 40px;">“(5) Where a rebate or deduction was allowed or should have been allowed in terms of this section against the normal tax payable by, or the income of, any resident in any previous year of assessment in respect of any amount of tax which was proved to be payable to the government of any other country, and—</p> <p style="padding-left: 80px;">(a) it is proved by that resident that the amount of the tax actually payable to such government exceeds the amount of tax in respect of which the rebate or deduction was so allowed; or</p> <p style="padding-left: 80px;">(b) the Commissioner is satisfied that the amount of the tax actually payable to such government is less than the amount of tax in respect of which the rebate or deduction was so allowed,</p> <p style="padding-left: 40px;">the Commissioner may, notwithstanding the provisions of section [79 or section 81 (5)] <del>92, 99 or 100(1)</del> of the <u>Tax Administration Act</u>, but subject to subsections (1B) (a) and (1D) issue a reduced or additional assessment, as the case may be, reflecting the amount of the rebate or deduction in respect of that amount of tax actually payable in that other currency translated to the currency of the Republic at the average exchange rate applicable for that previous year of assessment, which shall be allowed against normal tax or as a deduction: Provided that the Commissioner shall not issue any such reduced or additional assessment after the expiration of six years from the date of the assessment in terms of which the rebate or deduction of the amount of tax proved to be payable was so allowed, unless the Commissioner is satisfied that the fact that the amount of tax proved to be payable to such other government was incorrectly reflected was due to fraud or misrepresentation or non-disclosure of material facts.”.</p>
		<b>Amendment of section 8 of Act 58 of 1962</b>

		<p><b>8.</b> Section 8 of the Income Tax Act, 1962, is hereby amended by the deletion in subsection (5) of paragraph (c).</p>
		<p><b>Amendment of section 9D of Act 58 of 1962</b></p>
		<p><b>9.</b> Section 9D of the Income Tax Act, 1962, is hereby amended by the substitution for paragraph (b) in subsection (10) of the following paragraph:</p> <p style="padding-left: 40px;">“(b) Any ruling issued in terms of paragraph (a) will be subject to the same procedures, terms and conditions as a “binding private ruling” as contemplated in <b>[Part IA of Chapter III] Chapter 7 of the Tax Administration Act</b>, but disregarding—</p> <p style="padding-left: 80px;">(i) section <b>[76G (1) (a) (ii)] 80(1)(a)(ii) of that Act</b>; and</p> <p style="padding-left: 80px;">(ii) the requirement that the transaction must be a proposed transaction.”</p>
		<p><b>Amendment of section 10 of Act 58 of 1962</b></p>
		<p><b>10.</b> Section 10 of the Income Tax Act, 1962, is hereby amended by the deletion of paragraph (c) in the second proviso to subsection (1)(cA).</p>
		<p><b>Amendment of section 10A of Act 58 of 1962</b></p>
		<p><b>11.</b> Section 10A of the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the deletion of subsection (9); and</p> <p>(b) the substitution for subsection (10) of the following subsection:</p> <p style="padding-left: 40px;">“(10) Subject to the provisions of section <b>[79] 92 and 99 of the Tax Administration Act</b>, the final calculation or recalculation of the capital element as made in relation to the year of assessment referred to in subsection (8) shall, subject to the provisions of subsection (6) (b), be final and conclusive and shall apply in respect of all relevant annuity amounts which become due to any person under the annuity contract in question in any succeeding years of assessment.”.</p>
		<p><b>Amendment of section 11 of Act 58 of 1962</b></p>
		<p><b>12.</b> Section 11 of the Income Tax Act, 1962, is hereby amended by the deletion of in subsection (l) of paragraph (vi) of the proviso.</p>
		<p><b>Amendment of section 11D of Act 58 of 1962</b></p>
		<p><b>13.</b> Section 11D of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (14) of the following</p>

		subsection:  “(14) Every person employed or engaged as contemplated in subsection (13) shall, before acting under this section, take and subscribe <b>[before a magistrate or justice of the peace or a commissioner of oaths, such]</b> the oath or solemn declaration [, <b>as the case may be, of fidelity or secrecy as may be prescribed as contemplated in section 4 (2) (a)]</b> <u>prescribed in section 67(2) of the Tax Administration Act.</u>
		<b>Amendment of section 12G of Act 58 of 1962</b>
		<b>14.</b> Section 12G of the Income Tax Act, 1962, is hereby amended by the deletion of subsection (12).
		<b>Amendment of section 12J of Act 58 of 1962</b>
		<b>15.</b> Section 12J of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (9) of the following subsection:  “(9) A venture capital company must submit to the Commissioner an annual return <b>[within such time and containing such information as the Commissioner may prescribe].</b> ”.
		<b>Amendment of section 23 of Act 58 of 1962</b>
		<b>16.</b> Section 23 of the Income Tax Act, 1962, is hereby amended by by the substitution for paragraph (d) of the following paragraph:  “(d) any tax <b>[,duty, levy, interest or penalty]</b> imposed under this Act <b>[,]</b> <u>and any additional tax, penalty or interest payable</u> <b>[imposed]</b> under <b>[section 60 of the VAT Act]</b> <u>a tax Act or the Customs and Excise, 1964,</u> <b>[and any interest or penalty payable in consequence of the late payment of any tax, duty, levy or contribution payable under any Act administered by the Commissioner.]</b>
		<b>Amendment of section 23H of Act 58 of 1962</b>
		<b>17.</b> Section 23H of the Income Tax Act, 1962, is hereby amended by the deletion of subsection (4).
		<b>Amendment of section 24J of Act 58 of 1962</b>
		<b>18.</b> Section 24J of the Income Tax Act, 1962, is hereby amended by the deletion of subsection (11).
		<b>Amendment of section 25A of Act 58 of 1962</b>
		<b>19.</b> Section 25A of Act 58 of 1962 is hereby amended by the



		deletion of subsection (2).
		<b>Amendment of section 35 of Act 58 of 1962</b>
		<p><b>20.</b> Section 35 of the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the substitution for subsection (1) of the following subsection:</p> <p>“(1) <b>[Any]</b> <u>A</u> person (other than a resident or a controlled foreign company) by whom any amount is received or to whom any amount accrues by virtue of—</p> <p>(a) the use or right of use in the Republic of, or the grant of permission to use in the Republic—</p> <p>(i) <b>[any]</b> <u>a</u> patent as defined in the Patents Act, 1978 (Act No. 57 of 1978), or <b>[any]</b> <u>a</u> design as defined in the Designs Act, 1993 (Act No. 195 of 1993), or <b>[any]</b> <u>a</u> trade mark as defined in the Trade Marks Act, 1993 (Act No. 194 of 1993), or <b>[any]</b> <u>a</u> copyright as defined in the Copyright Act, 1978 (Act No. 98 of 1978), or <b>[any]</b> <u>a</u> model, pattern, plan, formula or process or any other property or right of a similar nature; or</p> <p>(ii) <b>[any]</b> <u>a</u> motion picture film, or <b>[any]</b> <u>a</u> film or video tape or disc for use in connection with television, or <b>[any]</b> <u>a</u> sound recording or advertising matter used or intended to be used in connection with <b>[such]</b> <u>the</u> motion picture film, film or video tape or disc,</p> <p>wheresoever <b>[such]</b> <u>the</u> patent, design, trade mark, copyright, model, pattern, plan, formula, process, property, right, motion picture film, film, video tape or disc, sound recording or advertising matter has been produced or made or <b>[such]</b> <u>the</u> right of use or permission has been granted or payment for <b>[such]</b> <u>the</u> use, right of use or grant of permission has been made or is to be made, and whether <b>[such]</b> <u>the</u> payment has been made or is to be made by a person resident in or outside the Republic; or</p> <p>(b) the imparting of or the undertaking to impart any scientific, technical, industrial or commercial knowledge or information for use in the Republic, or the rendering of or the undertaking to render, any assistance or service in connection with the application or utilisation of <b>[such]</b> <u>the</u> knowledge or information, wheresoever <b>[such]</b> <u>the</u> knowledge or information has been obtained or such knowledge or information has been imparted or is to be imparted or such assistance or service has been rendered or is to be rendered or any such undertaking has been given, and whether payment for such knowledge, information, assistance,</p>

		<p>service or undertaking has been made or is to be made by a person resident in or outside of the Republic,</p> <p><b>[shall]</b> <u>will</u> be liable for tax, to be known as the withholding tax on royalties, which <b>[shall]</b> <u>will</u> be levied and paid for the benefit of the National Revenue Fund at a rate of 12 per cent of such amount: Provided that the provisions of this subsection <b>[shall]</b> <u>will</u> not apply in respect of any amount which is received by or accrues to <b>[any]</b> a[—</p> <p>(i) person who is not a resident, if such amount is effectively connected with a permanent establishment of that person in the Republic[;].”;</p> <p>(b) the substitution for paragraph (a) in subsection (2) of the following paragraph:</p> <p>“(2) (a) Any person who incurs a liability to pay to <b>[any other]</b><u>another</u> person who is not a resident any amount referred to in subsection (1), or who receives payment of any such amount on behalf of such other person, <b>[shall]</b> <u>must</u> within 14 days after the end of the month during which the <b>[said]</b> liability is incurred or the <b>[said]</b> payment is received, as the case may be, or within such further period as the Commissioner may approve, make a payment (which shall be a final payment made on behalf of such other person) to the Commissioner in respect of such other person’s liability for tax in terms of subsection (1), and shall submit to the Commissioner at the time of such tax payment a <u>return</u> <b>[declaration in such form as the Commissioner may prescribe]</b>: Provided that—</p> <p>(i) if the Commissioner is satisfied that the tax payment required to be made in terms of this paragraph in respect of the <b>[said]</b> amount has been or will be made by <b>[any]</b>a person, the Commissioner may direct that <b>[any other]</b><u>another</u> person who is in terms of this paragraph required to make a tax payment in respect of the <b>[said]</b> amount, <b>[shall]</b><u>will</u> be relieved of the duty to make <b>[such]</b><u>the</u> payment;</p> <p>(ii) for the purposes of this subsection a person having an address outside the Republic <b>[shall]</b><u>will</u> until the contrary is proved be deemed not to be a resident;</p> <p>(iii) this paragraph <b>[shall]</b><u>will</u> not be construed as requiring <b>[any]</b>a person to make a tax payment in terms of this paragraph in respect of any liability to pay <b>[any]</b><u>an</u> amount in respect of the use in the Republic of or the grant of permission to use in the Republic or the imparting of or the undertaking to impart <b>[any]</b> knowledge directly or indirectly connected with the use in the Republic of <b>[any]</b>a motion picture film or <b>[any]</b>a sound</p>
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		<p>recording or advertising matter used or intended to be used in connection with <b>[such]the</b> film, if <b>[such]the</b> liability was incurred and discharged before the commencement of the Income Tax Amendment Act, 1962.”;</p> <p>(c) the substitution for paragraph (b) in subsection (2) of the following paragraph:</p> <p>“(b) <b>[Any]A</b> person making a payment to the Commissioner in terms of paragraph (a) <b>[shall]will</b>, notwithstanding any agreement to the contrary, be entitled to deduct or withhold the amount of <b>[such]the</b> payment from the amount which <b>[he]the person</b> is liable to pay to the <b>[aforesaid]</b> other person [, <b>or to recover the amount so paid from such other person or to retain out of any money that may be in his possession or may come to him as the agent of such other person an amount equal to the amount of such payment</b>].”;</p> <p>(d) the deletion of paragraph (d) in subsection (2);</p> <p>(e) the deletion of paragraph (e) in subsection (2); and</p> <p>(f) the deletion of subsection (3).</p>
		<p><b>Amendment of section 35A of Act 58 of 1962</b></p>
		<p><b>21.</b> Section 35A of the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the substitution for subsection (1) of the following subsection:</p> <p>“(1) <b>[Any]A</b> person (hereinafter referred to as “the purchaser”) who must pay <b>[any]an</b> amount to <b>[any other]another</b> person who is not a resident (hereinafter referred to as “the seller”), or to <b>[any other]another</b> person for or on behalf of <b>[that]the</b> seller, in respect of the disposal by <b>[that]the</b> seller of any immovable property in the Republic must, subject to subsection (2), withhold from the amount which <b>[that]the</b> person must so pay, an amount equal to—</p> <p>(a) 5 per cent of the amount so payable, in the case where the seller is a natural person;</p> <p>(b) 7,5 per cent of the amount so payable, in the case where the seller is a company; and</p> <p>(c) 10 per cent of the amount so payable, in the case where the seller is a trust.”;</p> <p>(b) the substitution for subsection (2) of the following subsection:</p> <p>“(2) The seller may apply to the Commissioner, in the form and at the place as the Commissioner may determine, for a directive that no amount or a reduced amount be withheld by the purchaser in terms of</p>

		<p>subsection (1) solely having regard to—</p> <p>(a) any security furnished for the payment of any tax due on the disposal of the immovable property by the seller;</p> <p>(b) the extent of the assets of the seller in the Republic;</p> <p>(c) whether that seller is subject to tax in respect of the disposal of the immovable property; and</p> <p>(d) whether the actual liability of <b>[that]the</b> seller for tax in respect of the disposal of the immovable property is less than the amount <b>[contemplated]referred to</b> in subsection (1).”;</p> <p>(c) the substitution for subsection (3) of the following subsection:</p> <p>“(3) The amount withheld from <b>[any]a</b> payment to the seller in terms of subsection (1) is an advance in respect of <b>[that]the</b> seller’s liability for normal tax for the year of assessment during which <b>[that]the</b> property is disposed of by <b>[that]the</b> seller.”;</p> <p>(d) the substitution for subsection (4) of the following subsection:</p> <p>“(4) The amount withheld by a purchaser in terms of subsection (1), must be paid to the Commissioner—</p> <p>(a) where <b>[that]the</b> purchaser is a resident, within 14 days after the date on which <b>[that]the</b> amount was so withheld; or</p> <p>(b) where <b>[that]the</b> purchaser is not a resident, within 28 days after the date on which <b>[that]the</b> amount was so withheld.”;</p> <p>(e) the substitution for subsection (5) of the following subsection:</p> <p>“(5) If <u>an</u> amount has been withheld in terms of subsection (1) from <b>[any]an</b> amount payable in a foreign currency, <b>[that]the</b> amount so withheld must be translated to the currency of the Republic at the spot rate on the date <b>[that]</b> the amount is paid to the Commissioner.”;</p> <p>(f) the substitution for subsection (6) of the following subsection:</p> <p>“(6) The purchaser must, together with the payment contemplated in subsection (4), submit to the Commissioner a <b>[declaration in the form and containing the information as the Commissioner may prescribe] return</b>.”;</p> <p>(g) the substitution for subsection (7) of the following subsection:</p> <p>“(7) <u>A purchaser is personally liable for the amount that must be withheld under subsection (1) only if [If a]the</u></p>
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		<p>purchaser knows or should reasonably have known that the seller is not a resident <b>[and fails to withhold any amount as required by subsection (1), that purchaser—</b></p> <p>(a) <b>is personally liable for the payment of the amount which he or she failed to withhold; and</b></p> <p>(b) <b>must pay that amount to the Commissioner not later than the date on which payment should have been made if the amount had in fact been withheld].”;</b></p> <p>(h) the substitution for subsection (9) of the following subsection:  “(9) If a purchaser fails to pay <del>[any]</del><u>an</u> amount <del>[contemplated]</del><u>referred to</u> in subsection (1) to the Commissioner within the period allowed for payment in terms of subsection (4), <del>[that]</del><u>the</u> purchaser—</p> <p>(a) <b>[is liable for interest at the prescribed rate on any amount outstanding calculated from the day following the last date for payment to the date that the amount is received by the Commissioner; and]</b></p> <p>(b) must pay a penalty equal to ten per cent of <del>[that]</del><u>the</u> amount, in addition to any other penalty or charge for which he or she may be liable under this Act.”;</p> <p>(i) the deletion of subsection (10);</p> <p>(j) the substitution for subsection (11) of the following subsection:  “(11) <del>[Any]</del><u>An</u> estate agent and <del>[any]</del><u>a</u> conveyancer who is entitled to <del>[any]</del> remuneration or other payment in respect of services rendered in connection with the disposal of the immovable property by the seller or the registration of transfer, as the case may be, must before <del>[any]</del><u>a</u> payment is made to the seller each notify the purchaser in writing of the fact that the seller is not a resident and that the provisions of this section may apply.”; and</p> <p>(k) the substitution for subsection (13) of the following subsection:  “(13) The <del>[purchaser,]</del> estate agent or conveyancer, as the case may be, may recover <del>[any]</del><u>an</u> amount paid in terms of subsection <del>[(7) or]</del> (12) from the seller.”.</p>
		<p><b>Amendment of section 37H of Act 58 of 1962</b></p>
		<p><b>22.</b> Section 37H of the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the deletion of subsection (17);</p> <p>(b) the substitution for subsection (21) of the following subsection:</p>

		<p>“(21) Where—</p> <p>(a) the certification of a component in respect of a qualifying company has been withdrawn in terms of subsection (15) (b) or (c); or</p> <p>(b) the tax holiday status of a qualifying company has lapsed in terms of subsection (15) (d),</p> <p>the Commissioner may, notwithstanding the provisions of section [79] 92 and 99 of the <u>Tax Administration Act</u>, raise assessments in respect of the company as if such company were not a qualifying company.”; and</p> <p>(c) by the deletion of subsection (22).</p>
		<b>Amendment of section 40 of Act 58 of 1962</b>
		<b>23.</b> Section 40 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 47A of Act 58 of 1962</b>
		<p><b>24.</b> Section 47A of the Income Tax Act, 1962, is hereby amended by the substitution thereof with the following section:</p> <p>“<b>Definitions.</b>—For purposes of this Part—</p> <p>(a) “<b>entertainer or sportsperson</b>” includes [any]a person who for reward—</p> <p>(i) performs [any]an activity as a theatre, motion picture, radio or television artiste or a musician;</p> <p>(ii) takes part in any type of sport; or</p> <p>(iii) takes part in any other activity which is usually regarded as of an entertainment character;</p> <p>(b) “<b>specified activity</b>” means [any]a personal activity exercised in the Republic or to be exercised by a person as an entertainer or sportsperson, whether alone or with any other person or persons.”.</p>
		<b>Amendment of section 47B of Act 58 of 1962</b>
		<p><b>25.</b> Section 47A of the Income Tax Act, 1962, is hereby amended by the substitution thereof with the following section:</p> <p>“(1) Subject to subsection (3), there must be levied and paid for the benefit of the National Revenue Fund a tax, to be known as the tax on foreign entertainers and sportspersons, in respect of [any]an amount received by or accrued to [any]a person who is not a resident (in this Part referred to as the “taxpayer”) in respect of [any]a specified activity exercised or to be exercised by [that]the person or [any other]another person who is not a resident.</p>

		<p>(2) The tax on foreign entertainers and sportspersons is a final tax and is levied at a rate of 15% on all amounts received by or accrued to a taxpayer <b>[as contemplated]</b>referred to in subsection (1).</p> <p>(3) Subsection (1) does not apply in respect of <del>[any]</del>a person who is not a resident, if <del>[that]</del>the person—</p> <p>(a) is an employee of an employer who is a resident; and</p> <p>(b) is physically present in the Republic for a period or periods exceeding 183 full days in aggregate during any 12 month period commencing or ending during the year of assessment in which the specified activity is exercised.”.</p>
		<b>Amendment of section 47C of Act 58 of 1962</b>
		<p><b>26.</b> Section 47C of the Income Tax Act, 1962, is hereby amended by the substitution thereof with the following section:</p> <p>“(1) A taxpayer must, within 30 days (or within such further period as the Commissioner may approve) after an amount <b>[contemplated in]</b>referred to in section 47B is received by or accrues to <del>[that]</del>the taxpayer, pay to the Commissioner the amount of tax which is leviable in terms of this Part in respect of <del>[that]</del>the amount.</p> <p>(2) This section does not apply to any amounts received by or accrued to the taxpayer—</p> <p>(a) from which the full amount of tax has been withheld by a resident in terms of section 47D; or</p> <p>(b) in respect of which the tax has been recovered from a resident in his or her personal capacity <b>[in terms of section 47G (1)]</b>”.</p>
		<b>Amendment of section 47D of Act 58 of 1962</b>
		<p><b>27.</b> Section 47D of the Income Tax Act, 1962, is hereby amended by the substitution thereof with the following section:</p> <p>“(1) <del>[Any]</del>A resident who is liable to pay to a taxpayer <del>[any]</del>an amount <b>[contemplated]</b>referred to in section 47B (1) must deduct or withhold from <del>[that]</del>the payment the amount of tax for which the taxpayer is liable under <del>[that]</del>the section in respect of <del>[that]</del>the amount.</p> <p>(2) A taxpayer from whom an amount has been deducted or withheld in terms of this section is <b>[deemed]</b>regarded to have received the amount so deducted or withheld.”.</p>
		<b>Amendment of section 47E of Act 58 of 1962</b>
		<p><b>28.</b> Section 47E of the Income Tax Act, 1962, is hereby amended by the substitution thereof with the following section:</p>

		<p>“(1) A resident must pay <b>[any]</b><u>an</u> amount deducted or withheld in terms of section 47D to the Commissioner before the end of the month following the month during which <b>[that]</b><u>the</u> amount was so deducted or withheld.</p> <p>(2) The payment <b>[contemplated]</b><u>referred to</u> in subsection (1) is a payment made on behalf of the taxpayer in respect of <b>[his or her]</b><u>the taxpayer’s</u> liability under section 47B.”.</p>
		<b>Amendment of section 47F of Act 58 of 1962</b>
		<p><b>29.</b> Section 47F of Act 58 of 1962 is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p>“(1) A taxpayer must, together with the payment contemplated in section 47C (1), submit to the Commissioner a return <b>[in the manner and form and containing the information as may be prescribed by the Commissioner]</b>.”; and</p> <p>(b) by the substitution for subsection (2) of the following subsection:</p> <p>“(2) A resident who pays to the Commissioner any amount in terms of section 47E, must together with that payment submit to the Commissioner a return <b>[in the manner and form and containing the information as may be prescribed by the Commissioner]</b>.”.</p>
		<b>Amendment of section 47G of Act 58 of 1962</b>
		<b>30.</b> Section 47G of the Income Tax Act, 1968, is hereby deleted.
		<b>Amendment of section 47H of Act 58 of 1962</b>
		<b>31.</b> Section 47H of the Income Tax Act, 1968, is hereby deleted.
		<b>Amendment of section 47I of Act 58 of 1962</b>
		<b>32.</b> Section 47I of the Income Tax Act, 1968, is hereby deleted.
		<b>Amendment of section 47J of Act 58 of 1962</b>
		<p><b>33.</b> Section 47J of the Income Tax Act, 1962, is hereby amended by the substitution thereof by the following section;</p> <p><b>“47J. Currency of payments made to Commissioner.</b>—If an amount deducted or withheld by a resident in terms of section 47D is denominated in <b>[any]</b><u>a</u> currency other than the currency of the Republic, the amount so deducted or withheld and paid to the Commissioner must be translated to the currency of the Republic at the spot rate on the date on which <b>[that]</b><u>the</u></p>



		amount was so deducted or withheld.”.
		<b>Amendment of section 47K of Act 58 of 1962</b>
		<p><b>34.</b> Section 47K is hereby amended by the substitution thereof for the following section:</p> <p><b>“47K. Notification of specified activity.—</b><del>[Any]</del><u>A</u> resident who is primarily responsible for founding, organising, or facilitating a specified activity in the Republic and who will be rewarded directly or indirectly for <del>[that]</del><u>the</u> function of founding, organising or facilitating must<del>[, in the manner and form prescribed by the Commissioner]</del>—</p> <p>(a) notify the Commissioner of <del>[that]</del><u>the</u> specified activity within 14 days after the agreement relating to <del>[that]</del><u>the</u> founding, organising or facilitating of <del>[that]</del><u>the</u> specified activity has been concluded; and</p> <p>(b) provide to the Commissioner <del>[such]</del><u>the</u> other details relating thereto as may be required by the Commissioner.”.</p>
		<b>Amendment of section 60 of Act 58 of 1962</b>
		<p><b>35.</b> Section 60 of the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the substitution for subsection (1) of the following subsection:</p> <p>“Donations tax shall be paid to the Commissioner <u>by the end of the month following the month during which a donation takes effect</u> <del>[within three months]</del> or such longer period as the Commissioner may allow from the date upon which the donation in question takes effect.”; and</p> <p>(b) the substitution for subsection (4) of the following subsection:</p> <p>“(4) The payment of the tax in terms of subsection (1) shall be accompanied by a return <del>[in such form as may be prescribed by the Commissioner]</del>.”.</p>
		<b>Amendment of section 61 of Act 58 of 1962</b>
		<p><b>36.</b> Section 61 of the Income Tax Act, 1962, is hereby amended by the substitution thereof for the following subsection —</p> <p><b>“61. Extension of scope of certain provisions of Act for purposes of donations tax.—</b> For the purposes of the donations tax—</p> <p>(a) any reference in <del>[subsection (1) or (2) of section seventy-four, paragraph (c) or (d) of subsection (1) of section seventy-five or]</del> paragraph (a) or (e) of the definition of “representative taxpayer” in section <i>one</i> to the income of any person or to</p>

		<p>the gross income received by or accrued to or in favour of any person shall be deemed to include a reference to property disposed of by any person under a donation or to the value of such property, as the context may require;</p> <p>(b) [the reference in subsection (2) of section <i>seventy-four</i> to any person entitled to or in receipt of any income shall be deemed to include a reference to any person who has disposed of property under a donation;]</p> <p>(c) [the reference in section <i>seventy-eight</i> to the taxable income in relation to which any return or information is required shall be deemed to include a reference to the value of any property disposed of under a donation in relation to which the return or information is required;]</p> <p>(d) the reference in paragraphs (b) and (c) of the definition of “representative taxpayer” in section <i>one</i> to the income under the management, disposition or control of an agent or to income the subject of any trust, as the case may be, shall be deemed to include a reference to any property disposed of under a donation which is under the management, disposition or control of the agent or to property disposed of under a donation which is the subject of the trust, as the case may be;</p> <p>(e) [the reference in subsection (1) of section <i>ninety-five</i> to the income to which a representative taxpayer is entitled in his representative capacity, or of which in such capacity he has the management, receipt, disposal, remittance, payment or control shall be deemed to include a reference to any property disposed of under a donation of which a representative taxpayer in his representative capacity has the management, receipt, disposal, remittance, payment or control, and the reference in the said subsection to income received by or accruing to or in favour of such a person beneficially shall be deemed to include a reference to property disposed of by such a person in his own right under a donation;]</p> <p>(f) [the reference in subsection (1)<i>bis</i> of section <i>ninety-five</i> to the income received by or accrued to any deceased person during his lifetime shall be deemed to include a reference to any property disposed of by the deceased person under any donation during his lifetime, and the reference in the said subsection to income received by or accrued to or in favour of a representative taxpayer beneficially shall</p>
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		<p>be deemed to include a reference to property disposed of by the representative taxpayer in his own right under a donation;]</p> <p>(g) [the reference in section 96 (2) to the taxable income of any deceased person shall be deemed to include a reference to the value of property disposed of by such person under any donation;]</p> <p>(h) [any reference in section 76 to taxable income of a taxpayer is deemed to include a reference to the value of any property disposed of by that taxpayer under a donation.]</p>
		<b>Amendment of section 62 of Act 58 of 1962</b>
		<p><b>37.</b> Section 62 of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (4) of the following subsection:</p> <p>“(4) If the Commissioner is of the opinion that the amount shown in any return as the fair market value of any property is less than the fair market value of that property, he or she may fix the fair market value of that property, and the value so fixed is, subject to the <b>[provisions of section 63] right to objection and appeal</b>, deemed for the purposes of this Part to be the fair market value of such property.”</p>
		<b>Amendment of section 63 of Act 58 of 1962</b>
		<p><b>38.</b> Section 63 of the Income Tax Act, 1962, is hereby deleted.</p>
		<b>Amendment of section 64B of Act 58 of 1962</b>
		<p><b>39.</b> Section 64B of the Income Tax Act, 1962, is hereby amended by the deletion of subsection (9).</p>
		<b>Amendment of Part VIII of Chapter II of Act 58 of 1962</b>
		<p><b>40.</b> Chapter II of the Income Tax Act, 1962, is hereby amended by the substitution for Part VIII of the following Part:</p> <p style="text-align: center;"><b><i>“Part VIII Dividends Tax</i></b></p> <p><b>Definitions</b></p> <p><b>64D.</b> In this Part—  ‘beneficial owner’ means the person entitled to the benefit of the dividend attaching to a share;  ‘dividend’ means any dividend as defined in section 1 that is—</p> <p>(a) paid by a company that is a resident; or  (b) paid by a company that is not a resident if the share</p>

		<p>in respect of which that dividend is paid is a listed share;</p> <p><b>‘dividend cycle’</b> means a dividend cycle as defined in section 64B;</p> <p><b>‘effective date’</b> means the date on which this Part comes into operation;</p> <p><b>‘regulated intermediary’</b> means any—</p> <ul style="list-style-type: none"> <li>(a) central securities depository participant contemplated in section 34 of the Securities Services Act, 2004 (Act No. 36 of 2004);</li> <li>(b) authorised user as defined in section 1 of the Securities Services Act, 2004;</li> <li>(c) approved nominee contemplated in section 36 (2) of the Securities Services Act, 2004;</li> <li>(d) nominee that holds investments on behalf of clients as contemplated in section 9.1 of Chapter 1 and section 8 of Chapter II of the Codes of Conduct for Administrative and Discretionary Financial Service Providers, 2003 (Board Notice 79 of 2003) published in <i>Government Gazette</i> No. 25299 of 8 August 2003; or</li> <li>(e) portfolio of a collective investment scheme in securities;</li> </ul> <p><b>‘STC credit’</b> means an amount determined in terms of section 64J (2).</p> <p><b>Levy of tax</b></p> <p><b>64E.</b> (1) There must be levied for the benefit of the National Revenue Fund a tax, to be known as the dividends tax, calculated at the rate of 10 per cent of the amount of any dividend paid by a company.</p> <p>(2) For the purposes of this Part, a dividend is deemed to be paid on the date on which it accrues to a shareholder.</p> <p>(3) Where a dividend paid by a company consists of a distribution of an asset <i>in specie</i>, the amount of that dividend must, for the purposes of subsection (1)—</p> <ul style="list-style-type: none"> <li>(a) where the company is a listed company, be deemed to be equal to the market value of the asset on the date of approval of the distribution by— <ul style="list-style-type: none"> <li>(i) the directors of the company; or</li> <li>(ii) some other person or body of persons with comparable authority conferred under the memorandum and articles of association of the company making the distribution or under a law, rule or regulation to which that company is subject; or</li> </ul> </li> <li>(b) where the company is a company other than a listed company, be deemed to be equal to the market value of the asset on the date of distribution as defined in paragraph 74 of the Eighth Schedule.</li> </ul> <p><b>Exemption from tax</b></p> <p><b>64F.</b> A dividend is exempt from the dividends tax if the beneficial owner is—</p>
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- (a) a company which is a resident;
- (b) the Government, a provincial administration or a municipality;
- (c) a public benefit organisation approved by the Commissioner in terms of section 30 (3);
- (d) a trust contemplated in section 37A;
- (e) an institution, board or body contemplated in section 10 (1) (cA);
- (f) a fund contemplated in section 10 (1) (d) (i) or (ii);
- (g) a person contemplated in section 10 (1) (t);
- (h) a shareholder in a registered micro business, as defined in the Sixth Schedule, paying that dividend, to the extent that the aggregate amount of dividends paid by that registered micro business to its shareholders during the year of assessment in which that dividend is paid does not exceed the amount of R200 000;
- (i) a shareholder that is a natural person and the dividend constitutes a transfer of an interest in a residence contemplated in paragraph 51(2) of the Eighth Schedule; or
- (j) a person that is not a resident and the dividend is a dividend contemplated in paragraph (b) of the definition of 'dividend' in section 64D.

**Withholding of dividends tax by companies declaring and paying dividends**

**64G.** (1) Subject to subsections (2) and (3), a company that declares and pays a dividend must withhold dividends tax from that payment at a rate of 10 per cent of the amount of that dividend.

(2) A company must not withhold any dividends tax from the payment of a dividend contemplated in subsection (1) if—

- (a) the person to whom the payment is made has—
  - (i) by a date determined by the company; or
  - (ii) if the company did not determine a date as contemplated in subparagraph (i), by the date of payment of the dividend, submitted to the company a declaration by the beneficial owner in such form as may be prescribed by the Commissioner that the dividend is exempt from the dividends tax in terms of section 64F;
- (b) the beneficial owner forms part of the same group of companies, as defined in section 41, as the company that paid the dividend; or
- (c) the payment is made to a regulated intermediary.

(3) A company must withhold dividends tax from the payment of a dividend contemplated in subsection (1) at a reduced rate if the person to whom the payment is made has—

- (a) by a date determined by the company; or
- (b) if the company did not determine a date as contemplated in paragraph (a), by the date of payment of the dividend, submitted to the company a

declaration by the beneficial owner in such form as may be prescribed by the Commissioner that the dividend is subject to that reduced rate as a result of the application of an agreement for the avoidance of double taxation.

**Withholding of dividends tax by regulated intermediaries**

**64H.** (1) Subject to subsections (2) and (3), a regulated intermediary that pays a dividend that was declared by any other person must withhold dividends tax from that payment at a rate of 10 per cent of the amount of that dividend.

(2) A regulated intermediary must not withhold any dividends tax from the payment of a dividend contemplated in subsection (1) if—

(a) the person to whom the payment is made has—

(i) by a date determined by the regulated intermediary; or

(ii) if the regulated intermediary did not determine a date as contemplated in subparagraph (i), by the date of payment of the dividend, submitted to the regulated intermediary a written declaration by the beneficial owner in such form as the Commissioner may prescribe that the dividend is exempt from the dividends tax in terms of section 64F; or

(b) the payment is made to another regulated intermediary.

(3) A regulated intermediary must withhold dividends tax from the payment of a dividend contemplated in subsection (1) at a reduced rate if the person to whom the payment is made has—

(a) by a date determined by the regulated intermediary; or

(b) if the regulated intermediary did not determine a date, by the date of payment of the dividend, submitted to the regulated intermediary a declaration by the beneficial owner in such form as may be prescribed by the Commissioner that the dividend is subject to that reduced rate as a result of the application of an agreement for the avoidance of double taxation.

**Withholding of dividends tax by insurers**

**64I.** If a dividend is paid to an insurer as defined in section 29A, the insurer must be deemed to be a regulated intermediary and the dividend must, to the extent that the dividend is allocated to a fund contemplated in section 29A(4)(b), be deemed to be paid to a natural person that is a resident by the regulated intermediary on the date that the dividend is paid to the insurer.

### **STC credit**

**64J.** (1) A dividend paid by a company is not subject to the dividends tax to the extent that—

- (a) the dividend does not exceed the STC credit of the company; and
- (b) the company has by the date of payment notified the person to whom the dividend is paid of the amount by which the dividend reduces the STC credit of the company.

(2) The STC credit of a company is an amount equal to the sum of—

- (a) the amount by which the dividends accrued to that company during the dividend cycle ending on the day immediately before the effective date and the dividends which are deemed in terms of section 64B to have accrued to that company during that dividend cycle exceed the dividends declared on that day by that company; and
- (b) the dividends accrued to that company to the extent that the person paying the dividend submits prior written notice to the company of the amount by which the dividend reduces the STC credit of that person or any other person on behalf of whom the dividend is paid by that person, reduced by the dividends declared and paid by the company to the extent that the dividends are paid by the company on or after the effective date.

(3) For purposes of subsections (1)(b) and (2)(b), the amount by which the STC credit of a company or person is reduced is deemed to be equal to an amount which bears to the dividend paid by that company or person to the person or company contemplated in those subsections the same ratio as the amount by which the STC credit of that company or person is reduced as a result of the payment of that dividend to all shareholders bears to the total dividend paid to all shareholders.

(4) In the determination of the STC credit of a company that is an insurer as defined in section 29A, the amount to be taken into account in terms of subsection (2)(b) in respect of dividends accrued to that company must be limited to dividends accrued on shares constituting an asset in the corporate fund of the company.

(5) The STC credit of a company or person on or after the fifth anniversary of the effective date is deemed to be nil.

### **Payment and recovery of tax**

**64K.** (1) A beneficial owner is liable for the dividends tax and must pay the tax by the last day of the month following the month during which the dividend is paid by the company that declared the dividend, unless the tax has been paid by any other person.

(2) (a) Any person that withholds any dividends tax in terms of this Part must pay the tax to the Commissioner

		<p>by the last day of the month following the month during which the dividend is paid by the company that declared the dividend.</p> <p>(b) The amount of tax that must be paid to the Commissioner may be reduced by any amount refundable in terms of section 64L or 64M.</p> <p><b>[(3) Any person that fails to withhold tax as required in terms of this Part or withholds tax but fails to pay the tax to the Commissioner as required by this Part is liable for the payment of the tax as if it were tax due by that person in terms of this Act, unless the tax is paid by any other person.]</b></p> <p><del>[(4)]</del>(3) Where a person has, in terms of section 64G (3) or 64H (3), withheld dividends tax in accordance with a reduced rate in respect of the payment of any dividend, the person must submit to the Commissioner any declaration—</p> <p>(i) submitted to the person by or on behalf of a beneficial owner; and</p> <p>(ii) relied upon by the person in determining the amount of dividends tax so withheld, at the time and in the manner prescribed by the Commissioner.</p> <p><b>[(5) If the Commissioner is satisfied that any dividends tax has not been paid in full, he or she may estimate the unpaid amount and issue to the person by whom the tax is due a notice of assessment of the unpaid amount.</b></p> <p><b>(6) If a person fails to pay any dividends tax within the required period, interest must be paid by that person on the balance of the tax outstanding at the prescribed rate reckoned from the end of that period.</b></p> <p><b>(7) The provisions of this Act relating to assessment and recovery of tax and administrative penalties in the event of default or omission apply, with the changes required by the context, in respect of the dividends tax.]</b></p> <p><del>[(8)]</del>(4) Notwithstanding the provisions of section 180 of the Tax Administration Act [<del>Every</del>]every person that—</p> <p><u>(a)</u> controls or is regularly involved in the management of the overall financial affairs of an unlisted company as defined in section 41 or an unregulated intermediary;</p> <p><u>(b)</u> is liable to withhold tax;</p> <p><u>(c)</u> is a shareholder or director of that company; and</p> <p><u>(d)</u> a senior SARS official is satisfied is or was negligent or fraudulent in respect of the payment of the tax,</p> <p>is personally liable for the dividends tax, additional tax, penalty or interest for which that company or intermediary is liable.</p> <p><b>Refund of tax in respect of dividends declared and paid by companies</b></p> <p><b>64L. (1) <u>Notwithstanding the provisions of Chapter 13</u></b></p>
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of the Tax Administration Act, [If]if—

- (a) an amount is withheld by a company from the payment of a dividend in terms of section 64G(1);
  - (b) a declaration contemplated in subsection (2)(a) or (3) of that section in respect of that dividend is not submitted to the company by the date contemplated in the relevant subsection; and
  - (c) a declaration contemplated in section 64G(2)(a) or (3) is submitted to the company within three years after the payment of the dividend in respect of which it is made, so much of that amount as would not have been withheld had that declaration been submitted by the date contemplated in the relevant subsection is refundable to the person to whom the dividend was paid.
- (2) Any amount that is refundable in terms of subsection (1) must be refunded by the company that withheld that amount to the person to whom the dividend was paid—
- (a) from any amount of dividends tax withheld by that company within a period of one year after the submission of the declaration contemplated in subsection (1)(c); or
  - (b) to the extent that the amount that is refundable exceeds the amount of dividends tax withheld as contemplated in paragraph (a), from an amount recovered by the company from the Commissioner in terms of subsection (3).
- (3) Subject to subsection (4), if any amount is refundable to any person by a company in terms of subsection (1) and that amount exceeds the amount of dividends tax withheld as contemplated in subsection (2)(a), the company contemplated in subsection (2) may recover the excess from the Commissioner.
- (4) No amount may be recovered in terms of subsection (3) if the company submits the claim for recovery to the Commissioner after the expiry of a period of four years reckoned from the date of the payment contemplated in subsection (1)(a).

**Refund of tax in respect of dividends paid by regulated intermediaries**

**64M.** (1) Notwithstanding the provisions of Chapter 13 of the Tax Administration Act, [If]if—

- (a) an amount is withheld by a regulated intermediary from the payment of a dividend in terms of section 64H (1);
- (b) a declaration contemplated in subsection (2)(a) or (3) of that section in respect of that dividend is not submitted to the regulated intermediary by the date contemplated in the relevant subsection; and
- (c) a declaration contemplated in section 64H (2)(a) or (3) is submitted to the regulated intermediary within three years after the payment of the dividend in respect of which it is made, so much of that amount as would not have been withheld had that

		<p>declaration been submitted by the date contemplated in the relevant subsection is refundable to the person to whom the dividend was paid.</p> <p>(2) Any amount that is refundable in terms of subsection (1) must be refunded by the regulated intermediary contemplated in subsection (1)(a) from any amount of dividends tax withheld by the regulated intermediary after the submission of the declaration as contemplated in subsection (1)(c).</p> <p><b>Rebate in respect of foreign taxes on dividends</b></p> <p><b>64N.</b> (1) A rebate determined in accordance with this section must be deducted from the dividends tax payable in respect of a dividend contemplated in paragraph (b) of the definition of ‘dividend’ in section 64D.</p> <p>(2) The amount of the rebate contemplated in subsection (1) is equal to the amount of any tax paid to any sphere of government of any country other than the Republic, without any right of recovery by any person, on a dividend contemplated in subsection (1).</p> <p>(3) The amount of the rebate contemplated in subsection (2) must not exceed the amount of the dividends tax imposed in respect of the dividend contemplated in subsection (1).</p> <p>(4) For the purposes of this section, the amount of any tax paid as contemplated in subsection (2) must be translated to the currency of the Republic by applying the exchange rate used to convert the amount of the dividend in respect of which that tax is paid to the currency of the Republic.</p> <p>(2) Subsection (1) comes into operation on a date determined by the Minister of Finance by notice in the <i>Gazette</i>, which date must be at least three months after the date of the notice, and applies in respect of any dividend paid on or after that date.”.</p>
		<b>Amendment of section 65 of Act 58 of 1962</b>
		<b>41.</b> Section 65 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 66 of Act 58 of 1962</b>
		<p><b>42.</b> Section 66 of the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the substitution for subsection (1) of the following subsection:</p> <p>“(1) The Commissioner must annually give public notice that all <b>[persons who are personally or in a representative capacity] taxpayers [liable to taxation under this Act or]</b> who are required by the Commissioner to furnish returns for the assessment of tax, must furnish returns within the period prescribed in</p>

		<p>that notice[, or such longer period as the Commissioner may allow, for the purposes of assessments in respect of the years of assessment specified in that notice].”;</p> <p>(b) the deletion of subsections (2), (3) and (5);</p> <p>(c) the substitution for subsection (5A) of the following subsection:</p> <p>“(5A) Any person who is not in terms of this section required to furnish a return in respect of any year of assessment may for the purpose of having his liability for tax[<b>ation</b>] determined on assessment furnish [<b>such a</b>] <u>the</u> return within three years after the end of [<b>such</b>] <u>the</u> year of assessment.</p> <p>(d) the deletion of subsections (6), (7), (7A), (7B), (7C), (7D), (7E), (8), (9), (10), (11);</p> <p>(e) the substitution for subsection (13) of the following subsection:</p> <p>“(13) The return of income to be made by any person in respect of any year of assessment [<b>shall</b>] <u>must</u> be a [<b>full and true</b>] return—</p> <p>(a) in the case of a person (other than a company), for the whole period of twelve months ending upon the last day of the year of assessment under charge: Provided that where—</p> <p>[(a)](i) a person dies, a return [<b>shall</b>] <u>must</u> be made for the period commencing on the first day of that year of assessment and ending on the date of death;</p> <p>[(b)](ii) the estate of a person is sequestrated, separate returns must be made for the periods—</p> <p>[(i)](aa) commencing on the first day of that year of assessment and ending on the date preceding the date of sequestration; and</p> <p>[(ii)](bb) commencing on the date of sequestration and ending on the last day of that year of assessment; or</p> <p>(b) in the case of a company, for the whole period of the relevant financial year of that company comprising the year of assessment.”;</p> <p>(f) the substitution for subsection (13A) of the following subsection:</p> <p>“(a) it is established to the satisfaction of the Commissioner that the whole or any portion of the income of any person to whom the provisions of subsection (13)(a) apply cannot be</p>
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		<p>conveniently returned for any year of assessment, the Commissioner may, subject to such conditions as he or she may impose, accept accounts in respect of the whole or a portion of the taxpayer's income drawn to a date agreed to by the Commissioner, whether for a longer or shorter period than the year of assessment under charge, and the income disclosed in any such accounts must be <b>[deemed to be]</b>regarded as income of that person in respect of that year under charge;</p> <p>(b) any such accounts are drawn to a date later than the last day of the year of assessment, no further regard <b>[shall] must</b> be had to the income disclosed by those accounts for purposes of any subsequent year of assessment;</p> <p>(c) any such accounts are drawn to a date falling within the year of assessment and the person concerned dies or his or her estate is sequestrated during the interim period between that date and the last day of the year of assessment, any income received by or accrued to that person during that interim period must be <b>[deemed to be]</b>regarded as part of that person's income for the year of assessment.”;</p> <p>(g) the substitution for subsection (13B) of the following subsection:  “(13B) For the purposes of subsections (13), (13A)[,] <b>and</b> (13C) <b>[and (14)]</b>, the word 'income' must be construed as including any aggregate capital gain or aggregate capital loss.”; and</p> <p>(h) the substitution for subsection (13C) of the following subsection:  “(13C) Where—</p> <p>(a) a company does not close its accounts on the last day of its financial year, the Commissioner may accept accounts in respect of the taxpayer's income drawn to a fixed day approved by the Commissioner, which day <b>[shall] must</b> fall within 10 days before or after the last day of the financial year;</p> <p>(b) such accounts are drawn to a date later than the last day of the year of assessment, no further regard <b>[shall] must</b> be had to the income disclosed by those accounts for purposes of a subsequent year of assessment.”.</p> <p>(i) the deletion of subsection (14) and (15).</p>
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		<b>Amendment of section 67 of Act 58 of 1962</b>
		<p><b>43.</b> Section 67 of the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the substitution for subsection (1) of the following subsection:</p> <p style="padding-left: 40px;">“(1) Every person who at any time becomes liable for any normal tax or who becomes liable to submit any return [<b>contemplated</b>] <u>referred to</u> in section 66 must, within 60 days after so becoming a taxpayer, apply to the Commissioner to be registered as a taxpayer.</p> <p>(b) the deletion of subsection (1A);</p> <p>(c) the substitution for subsection (2) of the following subsection:</p> <p style="padding-left: 40px;">“(2) [<b>Subsections</b>]Subsection (1) [<b>and (1A) do</b>] <u>does</u> not apply in respect of any person whose income is derived solely from net remuneration, as defined in paragraph 11B of the Fourth Schedule, and the employees’ tax required to be deducted or withheld from that net remuneration under the Fourth Schedule consists solely of Standard Income Tax on Employees.”.</p>
		<b>Amendment of section 67A of Act 58 of 1962</b>
		<b>44.</b> Section 67A of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 69 of Act 58 of 1962</b>
		<b>45.</b> Section 69 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 70 of Act 58 of 1962</b>
		<b>46.</b> Section 70 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 70A of Act 58 of 1962</b>
		<b>47.</b> Section 70A of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 70B of Act 58 of 1962</b>
		<b>48.</b> Section 70B of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 71 of Act 58 of 1962</b>
		<b>49.</b> Section 71 of the Income Tax Act, 1962, is hereby deleted.

		<b>Amendment of section 72A of Act 58 of 1962</b>
		<b>50.</b> Section 72A of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 73 of Act 58 of 1962</b>
		<b>51.</b> Section 73 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 73A of Act 58 of 1962</b>
		<b>52.</b> Section 73A of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 73B of Act 58 of 1962</b>
		<b>53.</b> Section 73B of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 73C of Act 58 of 1962</b>
		<b>54.</b> Section 73C of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 74 of Act 58 of 1962</b>
		<b>55.</b> Section 74 of the Income Tax Act, 1962, is hereby amended by deletion of the section.
		<b>Amendment of section 74A of Act 58 of 1962</b>
		<b>56.</b> Section 74A of the Income Tax Act, 1962, is hereby amended by deletion of the section.
		<b>Amendment of section 74B of Act 58 of 1962</b>
		<b>57.</b> Section 74B of the Income Tax Act, 1962, is hereby amended by deletion of the section.
		<b>Amendment of section 74C of Act 58 of 1962</b>
		<b>58.</b> Section 74C of the Income Tax Act, 1962, is hereby amended by deletion of the section.
		<b>Amendment of section 74D of Act 58 of 1962</b>
		<b>59.</b> Section 74D of the Income Tax Act, 1962, is hereby amended by deletion of the section.
		<b>Amendment of section 75 of Act 58 of 1962</b>
		<b>60.</b> Section 75 of the Income Tax Act, 1962, is hereby deleted.

		<b>Amendment of section 75A of Act 58 of 1962</b>
		<b>61.</b> Section 75A of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 75B of Act 58 of 1962</b>
		<b>62.</b> Section 75B of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76 of Act 58 of 1962</b>
		<b>63.</b> Section 76 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76B of Act 58 of 1962</b>
		<b>64.</b> Section 76B of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76C of Act 58 of 1962</b>
		<b>65.</b> Section 76C of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76D of Act 58 of 1962</b>
		<b>66.</b> Section 76D of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76E of Act 58 of 1962</b>
		<b>67.</b> Section 76E of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76F of Act 58 of 1962</b>
		<b>68.</b> Section 76F of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76G of Act 58 of 1962</b>
		<b>69.</b> Section 76G of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76H of Act 58 of 1962</b>
		<b>70.</b> Section 76H of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76I of Act 58 of 1962</b>
		<b>71.</b> Section 76I of the Income Tax Act, 1962, is hereby deleted.

		<b>Amendment of section 76J of Act 58 of 1962</b>
		<b>72.</b> Section 76J of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76K of Act 58 of 1962</b>
		<b>73.</b> Section 76K of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76L of Act 58 of 1962</b>
		<b>74.</b> Section 76L of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76M of Act 58 of 1962</b>
		<b>75.</b> Section 76M of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76N of Act 58 of 1962</b>
		<b>76.</b> Section 76N of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76O of Act 58 of 1962</b>
		<b>77.</b> Section 76O of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76P of Act 58 of 1962</b>
		<b>78.</b> Section 76P of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76Q of Act 58 of 1962</b>
		<b>79.</b> Section 76Q of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76R of Act 58 of 1962</b>
		<b>80.</b> Section 76R of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76S of Act 58 of 1962</b>
		<b>81.</b> Section 76S of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 76S of Act 58 of 1962</b>
		<b>82.</b> Section 76S of the Income Tax Act, 1962, is hereby deleted.



		<b>Amendment of section 77 of Act 58 of 1962</b>
		<b>83.</b> Section 77 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 78 of Act 58 of 1962</b>
		<p><b>84.</b> Section 78 of the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the deletion of subsection (1), (1A), (1B) and (1C);</p> <p>(b) the substitution of subsection (2) of the following subsection:</p> <p style="padding-left: 40px;"><b>“[(2)] (1) [Any such estimate of the taxable income as contemplated in subsection (1), or the estimated amount of any funds or value of any assets as contemplated in subsection (1A), shall be subject to objection and appeal: Provided that if]If</b> it appears to the Commissioner that any person is unable from any cause to furnish an accurate return of his income, aggregate capital gain, aggregate capital loss or amount of funds in foreign currency or value of assets owned outside the Republic, the Commissioner may agree with such person as to—</p> <p style="padding-left: 80px;">(a) what amount of such income, aggregate capital gain or aggregate capital loss shall be taxable income, net capital gain or assessed capital loss; or</p> <p style="padding-left: 80px;">(b) the amount of the funds in foreign currency or value of the assets owned outside the Republic,</p> <p style="padding-left: 40px;">and any amount or value so agreed upon shall not be subject to any objection or appeal.”</p> <p>(c) the substitution of subsection (3) of the following subsection:</p> <p style="padding-left: 40px;"><b>“[(3)] (2)</b> For the purposes of <b>[this]</b> subsection (1), 'foreign currency' means currency other than the currency of the Republic.”.</p>
		<b>Amendment of section 79 of Act 58 of 1962</b>
		<b>85.</b> Section 79 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 79A of Act 58 of 1962</b>
		<b>86.</b> Section 79A of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 79B of Act 58 of 1962</b>
		<b>87.</b> Section 79B of the Income Tax Act, 1962, is hereby deleted.

		<b>Amendment of section 80 of Act 58 of 1962</b>
		<b>88.</b> Section 80 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 80B of Act 58 of 1962</b>
		<b>89.</b> Section 80B of the Income Tax Act, 1962, is hereby amended by the substitution of subsection (3) of the following subsection:  “(2) Subject to the time limits imposed by section [79, 79A (2) (a) and 81 (2) (b)] 99, 100 and 104(5)(b) of the <u>Tax Administration Act</u> , the Commissioner must make compensating adjustments that he or she is satisfied are necessary and appropriate to ensure the consistent treatment of all parties to the impermissible avoidance arrangement.”.
		<b>Amendment of section 80K of Act 58 of 1962</b>
		<b>90.</b> Section 80K of the Income Tax Act, 1962, is hereby amended by the substitution of subsection (3) of the following subsection:  “ <b>80K. Interest.</b> —Where the Commissioner has applied this Part in determining a party’s liability for tax, the Commissioner may not exercise his or her discretion in terms of section [89quat (3) or (3A)] 187(6) of the <u>Tax Administration Act</u> , to direct that interest is not payable in respect of that portion of any tax which is attributable to the application of this Part.”.
		<b>Amendment of section 80M of Act 58 of 1962</b>
		<b>91.</b> Section 80M of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 80N of Act 58 of 1962</b>
		<b>92.</b> Section 80N of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 80O of Act 58 of 1962</b>
		<b>93.</b> Section 80O of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 80P of Act 58 of 1962</b>
		<b>94.</b> Section 80P of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 80Q of Act 58 of 1962</b>
		<b>95.</b> Section 80Q of the Income Tax Act, 1962, is hereby deleted.

		<b>Amendment of section 80R of Act 58 of 1962</b>
		<b>96.</b> Section 80R of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 80S of Act 58 of 1962</b>
		<b>97.</b> Section 80S of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 80T of Act 58 of 1962</b>
		<b>98.</b> Section 80T of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 81 of Act 58 of 1962</b>
		<b>99.</b> Section 81 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 82 of Act 58 of 1962</b>
		<b>100.</b> Section 82 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 83 of Act 58 of 1962</b>
		<b>101.</b> Section 83 of the Income Tax Act, 1962 is hereby deleted.
		<b>Amendment of section 83A of Act 58 of 1962</b>
		<b>102.</b> Section 83A of the Income Tax Act, 1962 is hereby deleted.
		<b>Amendment of section 84 of Act 58 of 1962</b>
		<b>103.</b> Section 84 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 85 of Act 58 of 1962</b>
		<b>104.</b> Section 85 of the Income Tax Act, 1962, is hereby amended by the deletion of the section.
		<b>Amendment of section 86A of Act 58 of 1962</b>
		<b>105.</b> Section 86A of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 88 of Act 58 of 1962</b>
		<b>106.</b> Section 88 of the Income Tax Act, 1962, is hereby deleted

		<b>Amendment of section 88A of Act 58 of 1962</b>
		<b>107.</b> Section 88A of the Income Tax Act, 1962 is hereby deleted.
		<b>Amendment of section 88B of Act 58 of 1962</b>
		<b>108.</b> Section 88B of the Income Tax Act, 1962 is hereby deleted.
		<b>Amendment of section 88C of Act 58 of 1962</b>
		<b>109.</b> Section 88C of the Income Tax Act, 1962 is hereby amended by the deletion of the section.
		<b>Amendment of section 88D of Act 58 of 1962</b>
		<b>110.</b> Section 88D of the Income Tax Act, 1962 is hereby deleted.
		<b>Amendment of section 88E of Act 58 of 1962</b>
		<b>111.</b> Section 88E of the Income Tax Act, 1962 is hereby deleted.
		<b>Amendment of section 88F of Act 58 of 1962</b>
		<b>112.</b> Section 88F of the Income Tax Act, 1962 is hereby deleted.
		<b>Amendment of section 88G of Act 58 of 1962</b>
		<b>113.</b> Section 88G of the Income Tax Act, 1962 is hereby deleted.
		<b>Amendment of section 88H of Act 58 of 1962</b>
		<b>114.</b> Section 88H of the Income Tax Act, 1962 is hereby deleted.
		<b>Amendment of section 89 of Act 58 of 1962</b>
		<b>115.</b> Section 89 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 89bis of Act 58 of 1962</b>
		<b>116.</b> Section 89bis of the Income Tax Act, 1962, is hereby amended by the deletion of subsection (2) and (3).
		<b>Amendment of section 89ter of Act 58 of 1962</b>
		<b>117.</b> Section 89ter of the Income Tax Act, 1962, is hereby deleted.

		<b>Amendment of section 89quat of Act 58 of 1962</b>
		<b>118.</b> Section 89quat of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 89quin of Act 58 of 1962</b>
		<b>119.</b> Section 89quin of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 89sex of Act 58 of 1962</b>
		<b>120.</b> Section 89sex of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 89sept of Act 58 of 1962</b>
		<b>121.</b> Section 89sept of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 90 of Act 58 of 1962</b>
		<p><b>122.</b> Section 90 of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (1) of the following subsection –</p> <p>“(1) Subject to the provisions of this Act <u>and the Tax Administration Act</u>, any tax (other than donations tax) <b>[and any interest payable in terms of section 89 (2) or 89quat, shall be]</b> is payable-</p> <p>(a) <b>[by any representative taxpayer, liable to assessment or for the payment of such tax or interest under this Act or under any previous Income Tax Act;]</b></p> <p>(b) .....</p> <p>(c) in respect of any <b>[other]</b> income <b>[and in all other cases]</b>, by the person by whom the income is received or to whom or in whose favour it accrues or who is legally entitled to the receipt thereof:</p> <p>Provided that any person may recover so much of the tax paid by him under this Act as is due to the inclusion in—</p> <p>(i) his income of any income deemed to have been received by him or to be his income, as the case may be, in terms of section 7 (3), (4), (5), (6), (7) or (8), from the person entitled, whether on his own behalf or in a representative capacity, to the receipt of the income so included; or</p> <p>(ii) his taxable income of any capital gain in terms of paragraph 68, 69, 70, 71 or 72 of the Eighth Schedule from the person</p>

		<p>entitled, whether personally or in a representative capacity, to the proceeds on the disposal of the asset, as contemplated in the Eighth Schedule, which gave rise to the capital gain:</p> <p>Provided further that nothing herein contained shall be construed as relieving any person required to make any payment by way of employees' tax under the provisions of the Fourth Schedule from any liability, responsibility or duty imposed upon him by this Act.”.</p>
		<b>Amendment of section 91 of Act 58 of 1962</b>
		<p><b>123.</b> Section 91 of the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the deletion of subsection (1) and (2); and</p> <p>(b) the substitution of subsection (5) for the following subsection:</p> <p>“(5) So much of any interest [<b>payable in terms of section <i>eighty-nine</i></b>] as relates to such portion of any tax as is in terms of subsection (4) recoverable from the assets referred to in that subsection may also be recovered from such assets.”.</p>
		<b>Amendment of section 91A of Act 58 of 1962</b>
		<b>124.</b> Section 91A of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 92 of Act 58 of 1962</b>
		<b>125.</b> Section 92 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 93 of Act 58 of 1962</b>
		<b>126.</b> Section 93 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 94 of Act 58 of 1962</b>
		<b>127.</b> Section 94 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 95 of Act 58 of 1962</b>
		<b>128.</b> Section 95 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 96 of Act 58 of 1962</b>
		<b>129.</b> Section 96 of the Income Tax Act, 1962, is hereby deleted.

		<b>Amendment of section 97 of Act 58 of 1962</b>
		<b>130.</b> Section 97 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 99 of Act 58 of 1962</b>
		<b>131.</b> Section 99 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 100 of Act 58 of 1962</b>
		<b>132.</b> Section 100 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 101 of Act 58 of 1962</b>
		<b>133.</b> Section 101 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 102 of Act 58 of 1962</b>
		<b>134.</b> Section 102 of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 102A of Act 58 of 1962</b>
		<b>135.</b> Section 102A of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of section 103 of Act 58 of 1962</b>
		<p><b>136.</b> Section 103 of the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the substitution for subsection (4) of the following subsection—</p> <p style="padding-left: 40px;"><b>“(4) [Any decision of the Commissioner under subsection (2) shall be subject to objection and appeal, and whenever] If in any objection and appeal proceedings relating [thereto] to subsection (2) it is proved that the agreement or change in shareholding or members’ interests or trustees or beneficiaries of the trust in question would result in the avoidance or the postponement of liability for payment of any tax, duty or levy imposed by this Act or any previous Income Tax Act or any other law administered by the Commissioner, or in the reduction of the amount thereof, it shall be presumed, until the contrary is proved in the case of any such agreement or change in shareholding or members’ interests or trustees or beneficiaries of such trust, that it has been entered into or effected solely or mainly for the purpose of utilising the assessed loss, balance of assessed loss, capital loss or assessed capital loss in question in order to avoid or postpone such liability or to reduce the</b></p>

		<p>amount thereof.”;</p> <p>(b) the substitution of subsection (6) for the following section:</p> <p>“(6) Where the Commissioner has applied the provisions of this section in the determination of any taxpayer’s liability for any tax, duty or levy imposed in terms of this Act, the Commissioner shall not exercise his discretion in terms of the provisions of section <del>[89</del><i>quat (3) or (3A)</i> 187(6) of the Tax Administration Act so as to direct that interest shall not be payable in respect of that portion of any tax which is attributable to the application of this section.”.</p>
		<b>Amendment of section 104 of Act 58 of 1962</b>
		<b>137.</b> Section 104 of Act 58 of 1962 is hereby deleted.
		<b>Amendment of section 105 of Act 58 of 1962</b>
		<b>138.</b> Section 105 of Act 58 of 1962 is hereby deleted.
		<b>Amendment of section 105A of Act 58 of 1962</b>
		<b>139.</b> Section 105A of Act 58 of 1962 is hereby deleted.
		<b>Amendment of section 106 of Act 58 of 1962</b>
		<b>140.</b> Section 106 of Act 58 of 1962 is hereby deleted.
		<b>Amendment of section 107A of Act 58 of 1962</b>
		<b>141.</b> Section 107A of the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of paragraph 19 of the First Schedule to Act 58 of 1962</b>
		<p><b>142.</b> Paragraph 19 of the First Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (3) of the following subparagraph:</p> <p>“(3) Where the taxpayer’s assessment for a relevant period has in terms of section <del>[81 (5) of this Act]</del> <u>100 of the Tax Administration Act</u>, become final and conclusive, the Commissioner shall not, merely by reason of the fact that the amount determined under subparagraph (2) (a), as the taxpayer’s annual average taxable income from farming in relation to such period is incorrect, be required to make a further assessment upon the taxpayer for such period in terms of section <del>[79 of this Act]</del> <u>92 and 99 of the Tax Administration Act</u>, or to authorize a refund under section <del>[102 of this Act]</del> <u>190 of that Act</u> of any tax overpaid in respect of such period, unless it appears that such annual average taxable income from farming should be increased or reduced by at least six hundred rand.”.</p>



		<b>Amendment of paragraph 1 of the Fourth Schedule to Act 58 of 1962</b>
		<p><b>143.</b> Paragraph 1 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution of the subparagraph (b) of the definition of “<b>representative employer</b>” for the following subparagraph:</p> <p>“(b) in the case of any [<b>divisional council, municipal council, village management board or like authority</b>] <u>municipality</u> or any body corporate or unincorporate (other than a company or a partnership) any manager, secretary, officer or other person responsible for paying remuneration on behalf of such [<b>council, board, authority</b>] <u>municipality</u> or body;”.</p>
		<b>Amendment of paragraph 5 of the Fourth Schedule to Act 58 of 1962</b>
		<p><b>144.</b> Paragraph 5 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the substitution for subparagraph (1) of the following subparagraph:</p> <p>“(1) Subject to the provisions of sub-paragraph (6) [<b>any</b>]an employer is <u>personally liable under the Tax Administration Act, if the employer</u> [<b>who</b>] fails to deduct or withhold the full amount of employees’ tax as provided in paragraph 2 [<b>shall be personally liable for the payment to the Commissioner of the amount of employees’ tax which he or she fails to deduct or withhold, and shall, subject to the provisions of sub-paragraph (2), pay that amount to the Commissioner not later than the date on which payment should have been made if the employees’ tax had in fact been deducted or withheld in terms of paragraph 2]</b>.”;</p> <p>(b) the substitution for subparagraph (1A) of the following subparagraph:</p> <p>“(1A) The liability of the employer [<b>as contemplated</b>]referred to in paragraph 2 must be [<b>deemed</b>]regarded to have been discharged if the employer made payment of the outstanding employees’ tax in terms of subparagraph (1).”;</p> <p>(c) the substitution for subparagraph (3) of the following subparagraph:</p> <p>“(3) An employer who has not been absolved from liability as provided in sub-paragraph (2) [<b>shall</b>]will have a right of recovery against the employee in respect of the amount paid by the employer in terms of sub-paragraph (1) in respect of [<b>that</b>]the employee, and [<b>such</b>]the amount may in addition to any other right of recovery be deducted from future remuneration which may become payable by the employer to [<b>that</b>]the employee, in such</p>

		<p>manner as the Commissioner may determine.”;</p> <p>(d) the substitution for subparagraph (4) of the following subparagraph:</p> <p>“(4) Until such time as an employee pays to his employer <u>[any]an</u> amount which is due to the employer in terms of sub-paragraph (3), <del>[such]the</del> employee <del>[shall]will</del> not be entitled to receive from the employer an employees’ tax certificate in respect of <del>[that]the</del> amount.”;</p> <p>(e) the substitution for subparagraph (5) of the following subparagraph:</p> <p>“(5) <del>[Any]An</del> amount which an employer is required to pay in terms of sub-paragraph (1) and which the employer does not recover from the employee <del>[shall]will</del>, insofar as the employer only is concerned, for the purposes of section 23 (d) be <del>[deemed]regarded</del> to be a penalty due and payable by <del>[that]the</del> employer.”; and</p> <p>(f) the substitution for subparagraph (6) of the following subparagraph:</p> <p>“(6) The provisions of sub-paragraph (1) <del>[shall]will</del> not apply in respect of <u>[any]an</u> amount or any portion of <u>[any]an</u> amount of employees’ tax which an employer has failed to deduct or withhold and in respect of which the provisions of sub-paragraph (3) of paragraph 28 apply.”.</p>
		<b>Amendment of paragraph 6 of the Fourth Schedule to Act 58 of 1962</b>
		<b>145.</b> Paragraph 6 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the deletion of subparagraph (2), (2A), (2B), (3) and (4).
		<b>Amendment of paragraph 8 of the Fourth Schedule to Act 58 of 1962</b>
		<b>146.</b> Paragraph 8 of the Fourth Schedule to the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of paragraph 12 of the Fourth Schedule to Act 58 of 1962</b>
		<b>147.</b> Paragraph 12 of the Fourth Schedule to the Income Tax Act, 1962, is hereby deleted.
		<b>Amendment of paragraph 14 of the Fourth Schedule to Act 58 of 1962</b>
		<p><b>148.</b> Paragraph 14 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the substitution for subparagraph (1) of the following subparagraph:</p> <p>“(1) <u>In addition to the records required under the Tax Administration Act, [E] every employer [shall] must in</u></p>

		<p>respect of each employee maintain a record showing—</p> <ul style="list-style-type: none"> <li>(a) the amounts of remuneration paid or due by him or her to such employee;</li> <li>(b) the amount of employees' tax deducted or withheld from the amounts of remuneration contemplated in item (a) ;</li> <li>(c) the income tax reference number of that employee where that employee is registered as a taxpayer in terms of section 67; and</li> <li>(d) such further information as the Commissioner may prescribe,</li> </ul> <p>and <b>[such]</b> <u>the</u> record <b>[shall]</b> <u>must</u> be retained by the employer and <b>[shall]</b> <u>must</u> be available for scrutiny by the Commissioner.</p> <p>(b) the substitution for subparagraph (2) of the following subparagraph:</p> <p>“(2) Every employer <b>[shall]</b> <u>must</u> when making any payment of employees' tax submit to the Commissioner <b>[such declaration]</b> <u>a return</u> <b>[containing such information as the Commissioner may prescribe].</b>”</p> <p>(c) the substitution for subparagraph (3) of the following subparagraph:</p> <p>“(3) Every employer <b>[shall]</b> <u>must</u>—</p> <ul style="list-style-type: none"> <li>(a) by such date or dates as prescribed by the Commissioner by notice in the Gazette ; and</li> <li>(b) if the employer ceases to carry on any business or other undertaking in respect of which the employer has paid or becomes liable to pay remuneration to any employee or otherwise ceases to be an employer, within 14 days after the date on which the employer has so ceased to carry on that business or undertaking or to be an employer, as the case may be,</li> </ul> <p>or within such longer time as the Commissioner may approve, render to the Commissioner <b>[such]</b> <u>a return</u> <b>[as the Commissioner may prescribe].</b>”</p> <p>(d) the deletion of subparagraph (4);</p> <p>(e) the substitution for subparagraph (5) of the following subparagraph:</p> <p>“(5) Unless the Commissioner otherwise directs, no employees' tax certificate as contemplated in paragraph 13(2)(a) or (c) <b>[shall]</b> <u>may</u> be delivered by the employer until such time as the return <b>[contemplated]</b> <u>referred to</u> in subparagraph (3)(a) or (b), as the case may be, has been <b>[rendered]</b> <u>submitted</u> to the Commissioner.”</p> <p>(f) the substitution for subparagraph (6) of the following subparagraph:</p> <p>“(6) If an employer fails to render to the Commissioner a</p>
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		<p>return referred to in subparagraph (3) within the period prescribed in that subparagraph, that employer [<b>shall be</b>] <u>is</u> required to pay a penalty equal to 10 per cent of the total amount of employees' tax deducted or withheld from the remuneration of employees during the period described in that subparagraph[: <b>Provided that the Commissioner may remit that penalty or portion thereof if he or she is satisfied that the circumstances warrant it].</b>”</p>
		<p><b>Amendment of paragraph 15 of the Fourth Schedule to Act 58 of 1962</b></p>
		<p><b>149.</b> Paragraph 15 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the substitution for subparagraph (1) of the following subparagraph:</p> <p>“(1) Every person who is an employer [<b>shall</b>] <u>must</u> apply [<b>to the Commissioner in such form as the Commissioner may prescribe</b>] for registration as an employer [<b>within fourteen days after becoming an employer, or within such further period as the Commissioner may approve: Provided that where no one of such employer's employees is liable for normal tax, the provisions of this paragraph shall not apply to such employer.</b>”</p> <p>(b) the deletion of subparagraph (2);</p> <p>(c) the substitution for subparagraph (3) of the following paragraph:</p> <p>“(3) Every person who has applied or is [<b>deemed to</b>] <u>regarded as hav[e]ing</u> applied for registration under subparagraph (1) [<b>shall</b>] <u>must</u> within fourteen days after changing his address or ceasing to be an employer, notify the Commissioner in writing of his new address or of the fact of his having ceased to be an employer, as the case may be.”</p>
		<p><b>Amendment of paragraph 16 of the Fourth Schedule to Act 58 of 1962</b></p>
		<p><b>150.</b> Paragraph 16 of the Fourth Schedule to the Income Tax Act, 1962, is hereby deleted.</p>
		<p><b>Amendment of paragraph 17 of the Fourth Schedule to Act 58 of 1962</b></p>
		<p><b>151.</b> Paragraph 17 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subsection (8) of the following subsection</p> <p>“(8) Every person who is a provisional taxpayer shall [<b>within 30 days after the date upon which he becomes a provisional taxpayer,</b>] apply to the Commissioner for</p>

		registration as a provisional taxpayer.”
		<b>Amendment of paragraph 20 of the Fourth Schedule to Act 58 of 1962</b>
		<b>152.</b> Paragraph 20 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the deletion of subparagraph (4).
		<b>Amendment of paragraph 20A of the Fourth Schedule to Act 58 of 1962</b>
		<b>153.</b> Paragraph 20A of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the deletion of subparagraph (3).
		<b>Amendment of paragraph 27 of the Fourth Schedule to Act 58 of 1962</b>
		<b>154.</b> Paragraph 27 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the deletion of subparagraph (2).
		<b>Insertion of paragraph 28A of the Fourth Schedule to Act 58 of 1962</b>
		<b>155.</b> The Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the insertion of the following paragraph after paragraph 28:  <u>“28A. Payments by way of employees’ tax and provisional tax must for the purposes of this Act and subject to the provisions of paragraph 28, be regarded as having been made in respect of the taxpayer’s liability for taxes whether or not the liability has been ascertained or determined at the date of any payment.”.</u>
		<b>Amendment of paragraph 23A of the Fourth Schedule to Act 58 of 1962</b>
		<b>156.</b> Paragraph 23A of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution thereof for the following paragraph:  “(1) Any provisional taxpayer may for the purpose of avoiding or reducing his liability for any interest which may become payable by him in respect of any year of assessment under section [89quat] 188 of the Tax Administration Act, elect to make an additional payment of provisional tax in respect of such year.  (2) If any additional payment of provisional tax contemplated in subparagraph (1) is paid after the end of the period ending on the effective date in relation to the said year as determined under section [89quat (1)] 187(4) of the Tax Administration Act, such payment shall be deemed for the purposes of section [89bis (2)] 188 of that Act to be an amount of provisional tax which was payable within the said period.”.

		<b>Amendment of paragraph 30 of the Fourth Schedule to Act 58 of 1962</b>
		<p><b>157.</b> Paragraph 30 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by—</p> <p>(a) the substitution of the words preceding subparagraph (a) of subsection (1) for the following words:</p> <p style="padding-left: 40px;">“(1) Any person who <u>wilfully and without just cause—</u>“</p> <p>(b) the deletion of items (c), (d), (e) and (i) in subparagraph (1);</p> <p>(c) the substitution for item (j) in subparagraph (1) of the following item:</p> <p style="padding-left: 40px;">“(j) <b>[fails or neglects to apply to the Commissioner for] is a registered [registration as an] employer [as required by] under [subparagraph (1) of] paragraph 15(1), [or having so applied] fails or neglects to notify the Commissioner of [any change of his address or the fact of his] of having ceased to be an employer as required by [sub-paragraph (3)] subparagraph 15(3) of that paragraph; or</b>”; and</p> <p>(d) by the deletion of item (k) in subparagraph (1).</p>
		<b>Amendment of paragraph 11 of the Sixth Schedule to Act 58 of 1962</b>
		<p><b>158.</b> Paragraph 11 of the Sixth Schedule to the Income Tax Act, 1962, is hereby amended by the deletion of subparagraphs (3) and (8).</p>
		<b>Amendment of paragraph 12A of the Seventh Schedule to Act 58 of 1962</b>
		<p><b>159.</b> Paragraph 12A of the Seventh Schedule to the Income Tax Act 1962, is hereby amended by the deletion of subparagraph (4).</p>
		<b>Amendment of paragraph 17 of the Seventh Schedule to Act 58 of 1962</b>
		<p><b>160.</b> Paragraph 17 of the Seventh Schedule to the Income Tax Act 1962, is hereby amended by—</p> <p>(a) the substitution for subparagraph (4) of the following subparagraph:</p> <p style="padding-left: 40px;">“(4) Any employer who fails to comply with the requirements of this paragraph shall pay to the Commissioner a penalty equal to 10 per cent of the cash equivalent of the value of the taxable benefit in question or where the said cash equivalent has been understated, of the amount by which the cash equivalent was understated[: <b>Provided that the Commissioner may, if he is satisfied that such failure was not due to any intention on the part of the employer to evade his obligations under this Act and was not designed to</b></p>

		<p><b>enable the employee concerned to evade such employee's obligations under this Act, remit the whole or any part of the penalty imposed under this subparagraph].</b></p> <p>(b) the deletion of subparagraph (5); and</p> <p>(c) the substitution for subsection (8) of the following subsection:</p> <p>“(8) Every person who is a provisional taxpayer shall <b>[within 30 days after the date upon which he becomes a provisional taxpayer,]</b> apply to the Commissioner for registration as a provisional taxpayer.”.</p>
		<b>Amendment of paragraph 18 of the Seventh Schedule to Act 58 of 1962</b>
		<p><b>161.</b> Paragraph 18 of the Seventh Schedule to the Income Tax Act 1962, is hereby amended by by the substitution for subparagraph (1) of the following subparagraph:</p> <p>“(1) Every employer shall on the return referred to in paragraph 14 of the Fourth Schedule declare that all taxable benefits enjoyed by employees of such employer during the period in respect of which such return was furnished, are declared on the employees tax certificates delivered to such employees or on <b>[the] any other return [to be furnished in terms of section 69] as may be required by the Commssioner.</b>”</p>
		<b>Amendment of paragraph 19 of the Seventh Schedule to Act 58 of 1962</b>
		<p><b>162.</b> Paragraph 19 of the Seventh Schedule to the Income Tax Act 1962, is hereby amended by the deletion thereof.</p>
<b>Act No. 89 of 1991</b>	<b>Value-Added Tax Act, 1991</b>	<b>Amendment of Act 89 of 1991</b>
		<p><b>163.</b> The Value-Added Tax Act, 1991, is hereby amended by replacing the term ‘officer’, where used in the context of a person who is engaged by the Commissioner in carrying out the provisions of this Act, with the term ‘SARS official’.</p>
		<b>Amendment of section 1 of Act 89 of 1991</b>
		<p><b>164.</b> Section 1 of the Value-Added Tax Act, 1991, is hereby amended—</p> <p>(a) by the substitution for the words before the definition of “adjusted cost” of the following words:</p> <p>“<b>1. Definitions.</b>—In this Act, unless the context otherwise indicates, <u>a term which is assigned a meaning in the Tax Administration Act, 2011, has the meaning so assigned, and:[—]</u>”</p> <p>(b) by the deletion of the definition of “<b>business day</b>”;</p>

		<p>(c) by the deletion of the definition of “<b>Commissioner</b>”;</p> <p>(d) by deletion of the definition of “<b>Minister</b>”;</p> <p>(e) by deletion of the definition of “<b>prescribed rate</b>”;</p> <p>(f) by deletion of the definition of “<b>South African Revenue Service</b>”;</p> <p>(g) by the insertion after the definition of “<b>tax</b>” of the following definition:</p> <p style="padding-left: 40px;">“<b>Tax Administration Act</b>” means the Tax Administration Act, 2011 (Act No. X of 2011);”;</p> <p>(h) by the deletion of the definition of “<b>tax period</b>”.</p>
		<b>Amendment of section 4 of Act 89 of 1991</b>
		<p><b>165.</b> Section 4 of the Value-Added Tax Act, 1991, is hereby amended by the substitution thereof with the following section:</p> <p style="padding-left: 40px;"><b><u>“[Act to be administered by Commissioner] Administration of the Act.</u></b></p> <p style="padding-left: 40px;">(1) The Commissioner <del>[shall be]</del> <u>is</u> responsible for carrying out the provisions of this Act.</p> <p style="padding-left: 40px;">(2) <u>Administrative requirements and procedures for purposes of the performance of any duty, power or obligation or the exercise of any right in terms of this Act are, to the extent not regulated in this Act, regulated by the Tax Administration Act.</u>”</p>
		<b>Amendment of section 5 of Act 89 of 1991</b>
		<p><b>166.</b> Section 5 of the Value-Added Tax Act, 1991, is hereby amended by—</p> <p>(a) the substitution of subsection (1) for the following section:</p> <p style="padding-left: 40px;"><b>“5. Exercise of powers and performance of duties.—</b></p> <p style="padding-left: 40px;">(1) The powers conferred and the duties imposed upon the Commissioner by or in terms of the provisions of this Act or any amendment thereof may be exercised or performed by the Commissioner personally, or by any <b>[officer] SARS official [engaged in carrying out the said provisions under the control, direction or supervision of the Commissioner]</b>.”; and</p> <p>(b) the deletion of subsection (2);</p>
		<b>Amendment of section 6 of Act 89 of 1991</b>
		<b>167.</b> Section 6 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 13 of Act 89 of 1991</b>
		<b>168.</b> Section 13 of the Value-Added Tax Act, 1991, is hereby amended by the substitution in subsection (5) for item (i) in paragraph (a) of the following item:



		<p>“(5) The Commissioner may make such arrangements as the Commissioner may deem necessary—</p> <p>(a) for the collection (in such manner as the Commissioner may determine) by <u>a SARS official or the</u>—</p> <p>(i) <b>any officer performing his or her duties under the control, direction or supervision of the Commissioner; or</b></p> <p>(ii) Managing Director of the South African Post Office Limited on behalf of the Commissioner,</p> <p>of the tax payable in terms of this Act in respect of the importation of any goods into the Republic; and</p> <p>(b) for the exchange of such information as is necessary for the carrying out of such arrangements.”</p>
		<b>Amendment of section 14 of Act 89 of 1991</b>
		<p><b>169.</b> Section 14 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for paragraph (a) in subsection (1) of the following paragraph:</p> <p>“(a) furnish the Commissioner with a <b>[declaration (in such form as the Commissioner may prescribe)]return [containing such information as may be required]</b>; and”.</p>
		<b>Amendment of section 16 of Act 89 of 1991</b>
		<p><b>170.</b> Section 16 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for the proviso to subsection (2) of the following proviso:</p> <p>“Provided that where a tax invoice or debit note or credit note in relation to that supply has been provided in accordance with this Act, or a bill of entry or other document has been delivered in accordance with the Customs and Excise Act, as the case may be, the Commissioner may determine that no deduction for input tax in relation to that supply or importation shall be made unless that tax invoice or debit note or credit note or that bill of entry or other document is retained in accordance with the provisions of section 55 <b>[(3)]</b>.”.</p>
		<b>Amendment of section 17 of Act 89 of 1991</b>
		<p><b>171.</b> Section 17 of the Value-Added Tax Act, 1991, is hereby amended by the substitution of the words preceding the proviso to subsection (1) of the following words:</p> <p><b>“17. Permissible deductions in respect of input tax.—</b></p> <p>(1) Where goods or services are acquired or imported by a vendor partly for consumption, use or supply</p>

		<p>(hereinafter referred to as the intended use) in the course of making taxable supplies and partly for another intended use, the extent to which any tax which has become payable in respect of the supply to the vendor or the importation by the vendor, as the case may be, of such goods or services or in respect of such goods under section 7 (3) or any amount determined in accordance with paragraph (b) or (c) of the definition of “input tax” in section 1, is input tax, shall be an amount which bears to the full amount of such tax or amount, as the case may be, the same ratio (as determined by the Commissioner in accordance with a ruling as contemplated in <u>Chapter 7 of the Tax Administration Act</u> or section [41A or] 41B) as the intended use of such goods or services in the course of making taxable supplies bears to the total intended use of such goods or services:”.</p>
		<p><b>Amendment of section 23 of Act 89 of 1991</b></p>
		<p><b>172.</b> Section 23 of the Value-Added Tax Act, 1991, is hereby amended by—</p> <p>(a) the substitution for subsection (2) of the following subsection:</p> <p>“(2) Every person who, in terms of subsection (1) or section 50A, becomes liable to be registered shall <b>[not later than 21 days after becoming so liable]</b> apply to the Commissioner for registration <b>[in such form as the Commissioner may direct and provide the Commissioner with such further particulars and any documentation as the Commissioner may require in such form for the purpose of registering that person]</b>: Provided that where—</p> <p>(i) <b>a person who applies for registration under this subsection has not provided all particulars and documentation as required by the Commissioner, that person shall be deemed not to have applied for registration until he has provided all such particulars and documentation to the Commissioner;</b></p> <p>(ii) such person is not a resident of the Republic, such person shall be deemed not to have applied for registration until he has—</p> <p>[(aa)](i) appointed a representative vendor as contemplated in section <b>[48(1)] 46</b> in the Republic and furnished the Commissioner with the particulars of such representative vendor;</p> <p>[(bb)](ii) opened a banking account with any bank, mutual bank or other similar institution, registered in terms of the Banks Act, 1990 (Act No. 94 of 1990), for the purposes of his enterprise carried on in the Republic and furnished the</p>

		<p>Commissioner with the particulars of such banking account.”; and</p> <p>(b) the substitution in subsection (3) for the words following paragraph (d) of the following words:</p> <p>“may apply to the Commissioner for registration <b>[in such form as the Commissioner may direct and provide the Commissioner with such further particulars and any documentation as the Commissioner may require in such form for the purpose of registering that person].”.</b></p>
		<p><b>Amendment of section 25 of Act 89 of 1991</b></p>
		<p><b>173.</b> Section 25 of the Value-Added Tax Act, 1991, is hereby amended by the substitution thereof for the following section:</p> <p><b>“25. Vendor to notify change of status.—[Subject to this Act,]</b><u>In addition to any requirement under the Tax Administration Act,</u> every vendor shall within 21 days <b>[and in such form as the Commissioner may prescribe]</b> notify the Commissioner in writing of—</p> <p>(a) any change in the <b>[name, address,]</b> constitution or nature of the principal enterprise or enterprises of that vendor;</p> <p>(b) any change of address at or from which, or the name in which, any enterprise is carried on by that vendor;</p> <p>(c) any change whereby that vendor ceases to satisfy the conditions provided in section 15 (2), where the Commissioner has given a direction in respect of that vendor in terms of that section;</p> <p>(d) any change whereby the provisions of section 27 (3) (a) become applicable in the case of that vendor;</p> <p>(dA) any change whereby the provisions of section 27 (4B) (a) cease to apply in respect of that vendor;</p> <p>(e) any change in the composition of the members of a partnership or joint venture;</p> <p><b>[(f) the appointment or resignation of a representative vendor as contemplated in section 48(1);]</b></p> <p><del>[(g)]</del><u>(f)</u> any change whereby the provisions of section 27 (4) (c) are no longer applicable in the case of that vendor;</p> <p><u>(g) any changes in the majority ownership of any company[:</u></p> <p><b>Provided that this section shall not apply to the notification of any changes in the ownership of any company].”.</b></p>

		<b>Amendment of section 26 of Act 89 of 1991</b>
		<p><b>174.</b> Section 26 of the Value-Added Tax Act, 1991, is hereby amended by the substitution thereof with the following section:</p> <p><b>“26. Liabilities not affected by person ceasing to be vendor.—</b>The obligations and liabilities under this Act <u>or the Tax Administration Act</u> of any person in respect of anything done, or omitted to be done, by that person while that person is a vendor shall not be affected by the fact that that person ceases to be a vendor, or by the fact that, being registered as a vendor, the Commissioner cancels that person’s registration as a vendor.”.</p>
		<b>Amendment of section 17 of Act 89 of 1991</b>
		<p><b>175.</b> Section 17 of the Value-Added Tax Act, 1991 , is hereby amended by the substitution of the words preceding the proviso to subsection (1) of the following words:</p> <p><b>“17. Permissible deductions in respect of input tax.—</b>  (1) Where goods or services are acquired or imported by a vendor partly for consumption, use or supply (hereinafter referred to as the intended use) in the course of making taxable supplies and partly for another intended use, the extent to which any tax which has become payable in respect of the supply to the vendor or the importation by the vendor, as the case may be, of such goods or services or in respect of such goods under section 7 (3) or any amount determined in accordance with paragraph (b) or (c) of the definition of “input tax” in section 1, is input tax, shall be an amount which bears to the full amount of such tax or amount, as the case may be, the same ratio (as determined by the Commissioner in accordance with a ruling as contemplated in <u>Chapter 7 of the Tax Administration Act</u> or section [41A or] 41B) as the intended use of such goods or services in the course of making taxable supplies bears to the total intended use of such goods or services:”.</p>
		<b>Amendment of section 28 of Act 89 of 1991</b>
		<p><b>176.</b> Section 28 of the Value-Added Tax Act, 1991, is hereby amended by—</p> <p>(a) the substitution for subsection (1) of the following subsection:</p> <p>“(1) Subject to subsection (4), every vendor shall, within the period ending on the twenty-fifth day of the first month commencing after the end of a tax period relating to such vendor or, where such tax period ends on or after the first day and before the twenty-fifth day of a month, within the period ending on such twenty-fifth day—</p> <p>(a) furnish the Commissioner with a return reflecting such information as may be required for the purpose of the calculation of tax in terms of section</p>

		<p>16; and</p> <p>(b) calculate the amounts of such tax in accordance with the said section and pay the tax payable to the Commissioner or calculate the amount of any refund due to the vendor:</p> <p>Provided that—</p> <p><b>[(i)]</b> where the last day of any period within which a return shall be furnished and payment shall be made falls on a Saturday, Sunday or a public holiday, such return shall be furnished and such payment shall be made not later than the last business day falling prior to such Saturday, Sunday or public holiday;</p> <p><b>[(ii)](i)</b> where payment of the full amount of the tax is effected by means of a debit order and the requirements for the transfer of the tax have been met by the vendor, such debit order shall not be effected prior to the last business day of the month during which the said twenty-fifth day falls and the period within which the tax is required to be paid shall be deemed to end on the last business day of such month;</p> <p><b>[(iii)](ii)</b> a vendor registered with the Commissioner to submit returns and payments electronically (other than by means of a debit order), must furnish the return and make full payment of the amount of tax within the period ending on the last business day of the month during which that twenty-fifth day falls;</p> <p><b>[(iv)]</b> the Commissioner may prescribe the time by which any payment made on any business day must be received by the Commissioner and any payment received after that time shall be deemed to have been made on the first business day following that day;</p> <p><b>(v)</b> the Commissioner may prescribe the form and manner (including electronically) in which returns must be submitted and payments must be made by a vendor.”; and</p> <p>(b) the deletion of subsection (3), (4), (5), (6), (7), (8) and (9).</p>
		<p><b>Amendment of section 29 of Act 89 of 1991</b></p>
		<p><b>177.</b> Section 29 of the Value-Added Tax Act, 1991, is hereby amended by the substitution of the words preceding item (i) of</p>

		<p>subsection (1) with the following words:</p> <p><b>“29. Special returns.</b>—Where goods are deemed by section 8 (1) to be supplied in the course of an enterprise the person selling the goods (hereinafter referred to as the seller), whether or not the seller is a vendor, shall, within the period of 30 days after the date on which the sale was made—</p> <p>(a) furnish the Commissioner with a return [(in such form as the Commissioner may prescribe)] reflecting—”.</p>
		<b>Amendment of section 30 of Act 89 of 1991</b>
		<b>178.</b> Section 30 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 31 of Act 89 of 1991</b>
		<p><b>179.</b> Section 31 of the Value-Added Tax Act, 1991, is hereby amended by—</p> <p>(a) the substitution for subsection (1) of the following subsection:</p> <p>“(1) <u>[Where]The Commissioner may make an assessment of the amount of tax payable by—</u></p> <p><b>[(a) any person fails to furnish any return as required by section 28, 29 or 30 or fails to furnish any declaration as required by section 14; or</b></p> <p><b>(b) the Commissioner is not satisfied with any return or declaration which any person is required to furnish under a section referred to in paragraph (a); or</b></p> <p><b>(c) the Commissioner has reason to believe that any person has become liable for the payment of any amount of tax but has not paid such amount; or</b></p> <p><b>(d)](a)</b> any person, not being a vendor, <u>that</u> supplies goods or services and represents that tax is charged on that supply; or</p> <p><b>[(e)](b)</b> any vendor <u>that</u> supplies goods or services and such supply is not a taxable supply or such supply is a taxable supply in respect of which tax is chargeable at a rate of zero per cent, and in either case that vendor represents that tax is charged on such supply at a rate in excess of zero per cent;</p> <p><b>[(f)](c)</b> any person who holds himself out as a person entitled to a refund or who produces, furnishes, authorises, or makes use of any tax invoice or document or debit note and has obtained any undue tax benefit or refund under the provisions</p>

		<p>of an export incentive scheme referred to in paragraph (d) of the definition of “exported” in section 1, to which such person is not entitled[,</p> <p><b>the Commissioner may, notwithstanding the provisions of section 32 (5) of this Act and section 83 (18) and 83A (12) of the Income Tax Act, make an assessment of the amount of tax payable by the person liable for the payment of such amount of tax, and the amount of tax so assessed shall be paid by the person concerned to the Commissioner].”;</b></p> <p>(b) the substitution for subsection (2) of the following subsection:</p> <p>“(2) For the purposes of subsection (1), the person liable for the payment of any amount of tax assessable by the Commissioner shall be—</p> <p><b>[(a) the person liable for the payment of such tax in terms of the provisions of section 7; or</b></p> <p><b>(b)](a)</b> where the provisions of section 29 are applicable—</p> <p>(i) the seller referred to in that section, unless the provisions of subparagraph (ii) are applicable; or</p> <p>(ii) the owner referred to in that section, if the said seller holds a written statement contemplated in section 8 (1) (b) furnished by the said owner and that written statement is incorrect; or</p> <p><b>[(c)](b)</b> where subsection (1) (d) is applicable, the person referred to in that provision; or</p> <p><b>[(d)](c)</b> where subsection (1)(e) is applicable, the vendor referred to in that provision.</p> <p>(c) the deletion of subsection (3);</p> <p>(d) the substitution for the words that precede paragraph (a) in subsection (4) of the following words:</p> <p>“(4) The Commissioner [<b>shall give the person concerned a written notice of such assessment, stating the amount upon which tax is payable, the amount of tax payable, the amount of any additional tax payable in terms of section 60 and the tax period (if any) in relation to which the assessment is made,</b>]<u>must give a notice of assessment</u> and—</p> <p>(a) where the assessment is made on a seller referred to in subsection 2 (b)(i), send a copy of that notice of assessment to the owner referred to in that subsection; or</p> <p>(b) where the assessment is made on an owner referred to in subsection (2) (b) (ii), send a copy of that notice of assessment to the seller referred to in that subsection.”; and</p>
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		(e) the deletion of subsection (5) and (5A).
		<b>Amendment of section 31A of Act 89 of 1991</b>
		<b>180.</b> Section 31A of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 31B of Act 89 of 1991</b>
		<b>181.</b> Section 31B of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 32 of Act 89 of 1991 as amended by....</b>
		<p><b>182.</b> Section 32 of the Value Added Tax Act, 1991 is hereby amended by—</p> <p>(a) the substitution for subsection (1) of the following subsection:</p> <p style="padding-left: 40px;">“32. Objections to certain decisions [<b>or assessments</b>]</p> <p style="padding-left: 40px;">(1) [<b>Any person who is dissatisfied with</b>] <u>The following decisions of the Commissioner are subject to objection and appeal—</u></p> <p style="padding-left: 40px;">(a) any decision given in writing by the Commissioner—</p> <p style="padding-left: 80px;">(i) in terms of section 23(7) notifying that person of the Commissioner’s refusal to register that person in terms of this Act; or</p> <p style="padding-left: 80px;">(ii) in terms of section 24 (6) or (7) notifying that person of the Commissioner’s decision to cancel any registration of that person in terms of this Act or of the Commissioner’s refusal to cancel such registration; or</p> <p style="padding-left: 80px;">(iii) [<b>in terms of section 44(8) of the Commissioner’s refusal to make a refund; or</b>]</p> <p style="padding-left: 80px;">(iv) refusing to approve a method for determining the ratio contemplated in section 17 (1); or</p> <p style="padding-left: 80px;">[(v) <b>in terms of section 43(5) and (6) notifying a member, shareholder or trustee of a vendor that he is required to provide surety in respect of the vendor’s liability for tax from time to time; or</b></p> <p style="padding-left: 80px;">(vi) <b>refusing to remit, in whole or in part, any interest or penalty in terms of section 39 (7); or</b></p> <p style="padding-left: 40px;">(b) any assessment made upon him under the provisions of section 31, 60 or 61;] or</p> <p style="padding-left: 40px;">(c) any [<b>direction or supplementary direction</b>] <u>decision</u> made by the Commissioner and served on</p>



		<p>that person in terms of section 50A(3) or (4).[,  <b>may lodge an objection thereto with the Commissioner].”;</b> and</p> <p>(b) the deletion of subsection (2), (2A), (3), (4) and (5).</p>
		<b>Amendment of section 33 of Act 89 of 1991</b>
		<b>183.</b> Section 33 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 33A of Act 89 of 1991</b>
		<b>184.</b> Section 33A of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 34 of Act 89 of 1991</b>
		<b>185.</b> Section 34 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 35 of Act 89 of 1991</b>
		<b>186.</b> Section 35 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 36 of Act 89 of 1991</b>
		<b>187.</b> Section 36 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 37 of Act 89 of 1991</b>
		<b>188.</b> Section 37 of the Value Added Tax Act, 1991 is hereby deleted.
		<b>Amendment of section 39 of Act 89 of 1991</b>
		<p><b>189.</b> Section 39 of the Value Added Tax Act, 1991 is hereby amended by—</p> <p>(a) the substitution subsection (1) for the following subsection:</p> <p style="padding-left: 40px;"><b>“39. Penalty [and interest] for failure to pay tax when due.—</b>(1) [(a)] If any person who is liable for the payment of tax and is required to make such payment [<b>in the manner prescribed in</b>] <u>in accordance with the provisions of section 14, 28(1) or 29</u>, fails to pay any amount of such tax within the period for the payment of such tax specified in the said provisions, [<b>he shall</b>]<del>that</del> <u>person must</u>, in addition to such amount of tax, pay[—</p> <p style="padding-left: 40px;">(i) ]a penalty equal to 10 per cent of the said amount of tax[; and</p> <p style="padding-left: 40px;">(ii) <b>where payment of the said amount of tax is made on or after the first day of the month following the month during which the period</b></p>

		<p>allowed for payment of the tax ended, interest on the said amount of tax, calculated at the prescribed rate (but subject to the provisions of section 45A) for each month or part of a month in the period reckoned from the said first day.]—</p> <p>[(b) Where any amount of tax has in relation to any tax period of any vendor been refunded to the vendor [in terms of the provisions of section 44(1),] read with section 16(5), or has in relation to that period been set off against unpaid tax [in terms of the provisions of section 44(6)], and such amount was in whole or in part not properly refundable to the vendor under section 16(5), so much of such amount as was not properly so refundable [shall]will for the purposes of paragraph (a)[(i)] be [deemed to]regarded as an amount of tax required to be paid by the vendor within the said period [and for the purposes of paragraph (a) (ii), an amount of tax required to be paid by the vendor during the period in which the refund was made].”</p> <p>(b) the deletion of subsection (2):</p> <p>“(2) [If any person who is liable for the payment of tax in accordance with the provisions of section 29 fails to pay any amount of such tax within the period allowed for the payment of such tax in terms of that section, he shall, in addition to such amount of tax, pay[—</p> <p>(a)] a penalty equal to 10 per cent of the said amount of tax; and</p> <p>[(b) where payment of the said amount of tax is made on or after the first day of the month following the month during which the period allowed for payment of the tax ended, interest on the said amount of tax, calculated at the prescribed rate (but subject to the provisions of section 45A) for each month or part of a month in the period reckoned from the said first day.]”</p> <p>(c) the substitution for subsection (3) of the following subsection:</p> <p>“[(3)](2) If any person who is liable for the payment of tax in accordance with the provisions of section 8(2C) or 8(2D) fails to pay any amount of such tax within the period allowed for the payment of such tax in terms of that section, the person shall, in addition to such amount of tax, pay where payment of the said amount of tax is made on or after the first day of the month following the month during which the period allowed for payment of the tax ended, interest on the said amount of tax [, calculated at the prescribed rate (but subject to the provisions of section 45A)] for each month or part of a month in the period reckoned from the said first day.”</p>
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		<p>(d) the substitution for subsection (4) of the following subsection:</p> <p>“<del>[(4)]</del> (3) Where any importer of goods which are required to be entered under the Customs and Excise Act, fails to pay any amount of tax payable in respect of the importation of the goods on the date on which the goods are entered under the said Act for home consumption in the Republic or the date on which customs duty is payable in terms of the said Act in respect of the importation or, if such duty is not payable, the date on which it would be so payable if it had been payable, whichever date is later, that importer shall, in addition to such amount of tax pay[—</p> <p>(a) a penalty equal to 10 per cent of the said amount of tax[; and</p> <p>(b) where payment of the said amount of tax is made on or after the first day of the month following the month during which the period allowed for payment of the tax ended, interest on the said amount of tax, calculated at the prescribed rate (but subject to the provisions of section 45A) for each month or part of a month in the period reckoned from the said first day].</p> <p>(e) the substitution for subsection (5) of the following subsection:</p> <p>“<del>[(5)]</del>(4) Where any person who is liable for the payment of tax fails to pay any amount of such tax on the date on which in terms of the Customs and Excise Act, liability arises for the payment of the excise duty or environmental levy referred to in section 7(3)(a), that person shall, in addition to such amount of tax, pay[—</p> <p>(a) a penalty equal to 10 per cent of the said amount of tax[; and</p> <p>(b) where payment of the said amount of tax is made on or after the first day of the month following the month during which the period allowed for payment of the tax ended, interest on that amount of tax, calculated at the prescribed rate (but subject to the provisions of section 45A) for each month or part of a month in the period reckoned from the said first day].”</p> <p>(f) the deletion of subsection (6), (6A), (7) and (8).</p>
		<b>Amendment of section 40 of Act 89 of 1991</b>
		<b>190.</b> Section 40 of the Value Added Tax Act, 1991 is hereby amended by the deletion thereof.
		<b>Amendment of section 41 of Act 89 of 1991</b>
		<b>191.</b> Section 41 of the Value-Added Tax Act, 1991 is hereby

		<p>amended by—</p> <p>(a) the substitution for the words preceding subsection (1) of the following words:</p> <p style="padding-left: 40px;"><b>“41. Liability for tax in respect of certain past supplies or importations.—</b>Notwithstanding anything to the contrary in this Act (other than the provisions of section <b>[41A or] 41B)—”</b></p> <p>(b) the deletion of paragraph (d); and</p> <p>(c) the substitution for the words preceding subitem (i) of the second proviso of the following words:</p> <p style="padding-left: 40px;">“Provided <b>[further]</b> that paragraphs (a), (b) and (c) shall not apply to—”.</p>
		<b>Amendment of section 41A of Act 89 of 1991</b>
		<b>192.</b> Section 41A of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 41B of Act 89 of 1991</b>
		<p><b>193.</b> Section 41B of the Value-Added Tax Act, 1991, is hereby amended by the substitution for subsection (1) of the following subsection:</p> <p style="padding-left: 40px;">“(1) The Commissioner may issue a VAT class ruling or a VAT ruling and in applying the provisions <b>[relating to Part IA of Chapter III of the Income Tax Act] of Chapter 7 of the Tax Administration Act</b>, a VAT class ruling or a VAT ruling must be dealt with as if it were a binding class ruling or a binding private ruling, respectively: Provided that—</p> <p style="padding-left: 80px;">(i) the provisions of subsections <b>[(2) (k), (2) (l) and (5) of section 76E and section 76F]</b><u>section 79(4)(f), 79(4)(k), 79(6) of the Tax Administration Act [of the Income Tax Act]</u> shall not apply to any VAT class ruling or VAT ruling;</p> <p style="padding-left: 80px;">(ii) an application for a VAT class ruling or a VAT ruling in terms of this section shall not be accepted by the Commissioner if the application—</p> <p style="padding-left: 120px;">(aa) is for an advance tax ruling that qualifies for acceptance in terms of <b>[section 41A]</b><u>Chapter 7 of the Tax Administration Act</u>; and</p> <p style="padding-left: 120px;">(bb) falls within a category of rulings prescribed by the Minister by regulation for which applications for rulings in terms of this section may not be accepted.”.</p>
		<b>Amendment of section 42 of Act 89 of 1991</b>
		<b>194.</b> Section 42 of the Value-Added Tax Act, 1991 is hereby deleted.

		<b>Amendment of section 43 of Act 89 of 1991</b>
		<b>195.</b> Section 43 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 44 of Act 89 of 1991</b>
		<p><b>196.</b> Section 44 of the Value-Added Tax Act, 1991, is hereby amended by the substitution thereof with the following section:</p> <p><b>“44. Refunds.—</b>[(1) Any amount of tax which is refundable to any vendor in terms of section 16 (5) in respect of any tax period shall, to the extent that such amount has not been set off against unpaid tax in terms of subsection (6) of this section, be refunded to the vendor by the Commissioner: Provided that—</p> <p>(i) the Commissioner shall not make a refund under this subsection unless the claim for the refund is received by the Commissioner within five years after the end of the said tax period; or</p> <p>(ii) where the amount that would be so refunded to the vendor is determined to be less than R100, or less than such other amount as the Commissioner may determine by notice in the <i>Gazette</i>, the amount so determined shall not be refunded in respect of the said tax period but shall be carried forward to the next succeeding tax period of the vendor and be accounted for as provided in section 16 (5).</p> <p>(2) Subject to the provisions of subsection (3), where—</p> <p>(a) any amount of tax, additional tax, penalty or interest paid by any person in terms of this Act to the Commissioner was in excess of the amount of tax, additional tax, penalty or interest, as the case may be, that should properly have been charged under this Act; or</p> <p>(b) any amount refunded to a vendor in terms of subsection (1) was less than the amount properly refundable under that subsection,</p> <p>the Commissioner shall, on application by the person concerned, refund the amount of tax, additional tax, penalty or interest paid in excess or the amount by which the amount refunded was less than the amount properly refundable, as the case may be.</p> <p>(3)](1) The Commissioner shall not make a refund under [subsection (2)]<u>section 190(1) of the Tax Administration Act</u> unless—</p> <p>[(a) the claim for the refund of such excess amount of tax, additional tax, penalty or interest is received by the Commissioner within five years after the date upon which</p>

		<p>payment of the amount claimed to be refundable was made: Provided that if the Commissioner is satisfied that such payment was made in accordance with the practice generally prevailing at the said date, no refund shall be made unless the claim for any refund is received by the Commissioner within six months after that date; or</p> <p>(b) the amount to be refunded is more than R100 or more than such other amount as the Commissioner may determine by notice in the <i>Gazette</i>; or</p> <p>(c)(a) the Commissioner is satisfied that any amount of output tax claimed to be refundable to a vendor will, if such amount has been borne by any other person, in turn be refunded by the vendor to such other person; or</p> <p>[(d)](b) the vendor has furnished the Commissioner in writing with particulars of the enterprise's banking account or account with a similar institution to enable the Commissioner to transfer a refund or other amount due to the vendor to such account: Provided that where the vendor which is—</p> <p>(i) a company that is not a resident of the Republic requests that a refund or other amount be transferred to a bank account or an account with a similar institution in the Republic other than that account of the vendor; or</p> <p>(ii) (aa) a subsidiary company, as defined in section 1 of the Companies Act, 1973 (Act No. 61 of 1973), of a holding company, as defined in section 1 of the Companies Act, 1973 (Act No. 61 of 1973), requests that a refund or other amount be transferred to the bank account or the account with a similar institution in the Republic of that holding company;</p> <p>(bb) a subsidiary company, as defined in section 1 of the Companies Act, 1973 (Act No. 61 of 1973), requests that a refund or other amount be transferred to the bank account or the account with a similar institution in the Republic of another subsidiary company of its holding company, as defined in section 1 of the Companies Act, 1973 (Act No. 61 of 1973); or</p>
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		<p>(cc) a holding company, as defined in section 1 of the Companies Act, 1973 (Act No. 61 of 1973), requests that a refund or other amount be transferred to the bank account or the account with a similar institution in the Republic of its subsidiary company, as defined in section 1 of the Companies Act, 1973 (Act No. 61 of 1973),</p> <p>the vendor must notify the Commissioner in writing and must indemnify the Commissioner against any loss by the vendor or the State as a result of such instruction.</p> <p><b>[(4) Where the amount that would be refunded under subsection (2) is determined to be less than R100 or such other amount as the Commissioner may determine by notice in the <i>Gazette</i>, the amount so determined shall not be refunded but shall be credited to the vendor's account and be accounted for as provided in section 16 (5).</b></p> <p><b>(5) Notwithstanding the provisions of [paragraph (ii) of the proviso to subsection (1) and the provisions of subsection (4)] any amount determined to be refundable to a vendor in respect of his final tax period on the cancellation of his registration as a vendor shall be refundable to him in full.</b></p> <p><b>(6) Where any refund contemplated in this section is due to any vendor who has failed to pay any amount of tax, additional tax, duty, levy, charge, interest or penalty levied or imposed in terms of this Act or any other law administered by the Commissioner within the period prescribed for payment of such amount, the Commissioner may set off against such amount which such vendor has failed to pay, the amount which has become refundable under this section or any interest which has become payable to the vendor in terms of section 45.</b></p> <p><b>(7) Where the vendor has failed to furnish a return for any tax period as required by this Act, the Commissioner may withhold payment of any amount refundable to the vendor under subsection (1) or any amount of interest payable to the vendor in terms of section 45 until the vendor has furnished such return as so required.</b></p> <p><b>(8) If the Commissioner refuses to make or authorize a refund in terms of this section he shall, give written notice of such refusal.</b></p> <p><b>(9) The Commissioner may make or authorise a refund of any amount of tax which has become refundable to any person under the provisions of an</b></p>
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		<p><b>export incentive scheme referred to in paragraph (d) of the definition of “exported” in section 1];</b></p> <p><u>(2) For purposes of section 191(3) of the Tax Administration Act, the amount determined under that section must be accounted for as provided in section 16(5), but any such amount is refundable in full to a vendor in respect of its final tax period on the cancellation of its registration as a vendor.”.</u></p>
		<p><b>Amendment of section 45 of Act 89 of 1991</b></p>
		<p><b>197.</b> Section 45 of the Value-Added Tax Act, 1991, is hereby amended by—</p> <p>(a) the substitution for subsection (1) of the following subsection:</p> <p>“(1) Where the Commissioner does not within the period of 21 business days after the date on which the vendor’s return in respect of a tax period is received by an office of the South African Revenue Service refund any amount refundable <b>[in terms of section 44(1)]</b><u>under the Tax Administration Act</u>, interest <b>[shall]</b><u>will</u> be paid on such amount <u>in accordance with Chapter 12 of that Act</u> <b>[ at the prescribed rate (but subject to the provisions of section 45A) and calculated for the period commencing at the end of the first-mentioned period to the date of payment of the amount so refundable: Provided that—</b></p> <p>(i) where such return made by the vendor is incomplete or defective in any material respect the said period of 21 business days shall be reckoned from the date on which—</p> <p>(aa) the vendor rectifies the return and satisfies the Commissioner in writing that the incompleteness or defectiveness of the return does not affect the amount refundable; or</p> <p>(bb) information is received by the Commissioner to enable him to make an assessment upon the vendor reflecting the amount properly refundable to the vendor;</p> <p>(iA) where the vendor is in default in respect of any of his obligations under this Act [or any other Act administered by the Commissioner], to furnish a return as required by such Act, the said period of 21 business days shall be reckoned from the date on which any such outstanding return or returns furnished by the vendor as required by such Act are received by an office of the South African Revenue Service;</p> <p>(ii) where the Commissioner is prevented from satisfying himself as to the amount refundable</p>



in terms of section 44(1) by reason of not being able to gain access to the books and records of the vendor concerned after having, within a reasonable time, made a request by registered post, facsimile transmission, electronic means or personal delivery, to the vendor for access to such books and records during the period of 21 business days contemplated in this subsection, the said period of 21 business days shall be suspended from the date of despatch of such request by registered post, facsimile transmission, electronic means or the date of delivery of the personal delivery, until the date on which such access is granted;

(iiA) where the vendor—

(aa) has not furnished the Commissioner with the particulars of the banking account of the enterprise; or

(bb) has not notified the Commissioner that a refund or other amount be transferred to a bank account or an account with a similar institution other than that of the vendor as contemplated in the proviso to section 44 (3) (d),

the said period of 21 days shall be reckoned from the date the vendor furnishes the Commissioner with the particulars of the bank account or account with a similar institution of the enterprise or from the date the vendor has notified the Commissioner that a refund or other amount be transferred to a bank account or an account with a similar institution other than that of the vendor;

(iii) where the vendor is not a resident of the Republic and—

(aa) has not appointed a representative vendor as contemplated in section 48 (1) in the Republic or has not furnished the Commissioner with the particulars of such representative vendor; or

(bb) has not opened a banking account in the Republic as required by paragraph (ii) (bb) of the proviso to section 23 (2) or has not furnished the Commissioner with the particulars of such banking account,

the said period of 21 business days shall be reckoned from the date the vendor furnishes the Commissioner with the particulars of such representative vendor or banking account, as the case may be].

(b) the substitution for subsection (2) of the following

		<p>subsection:</p> <p>“(2) [Where the amount of any interest paid to a person in terms of subsection (1) is in excess of the current amount, the Commissioner may recover the amount of the excess under section 40 (2) (a) as if it were tax payable by such person] <u>Despite the provisions of Chapter 12 of the Tax Administration Act, if a taxpayer, without just cause, fails to—</u></p> <p>(a) <u>submit relevant material required by SARS purposes of verification, inspection or audit of a refund in accordance with Chapter 5 of the Tax Administration Act, 2011, or</u></p> <p>(b) <u>furnish SARS in writing with particulars of the taxpayer’s banking account or account with a similar institution to enable SARS to transfer a refund to that account,</u></p> <p><u>no interest accrues on the amount refundable for the period from the date that—</u></p> <p>(i) <u>the relevant material information is requested;</u> <u>or</u></p> <p>(ii) <u>the refund is authorised,</u></p> <p><u>until the date that the taxpayer submit the relevant material or bank account particulars.”; and</u></p> <p>(c) the deletion of subsection (3).</p>
		<b>Amendment of section 45A of Act 89 of 1991</b>
		<b>198.</b> Section 45A of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 46 of Act 89 of 1991</b>
		<p><b>199.</b> Section 46 of the Value-Added Tax Act, 1991, is hereby amended by—</p> <p>(a) the substitution for paragraph (a) of subsection (1) of the following paragraph:</p> <p>“(a) on any company shall be the public officer thereof <b>[contemplated in section 101 of the Income Tax Act]</b> or, in the case of any company which is placed in liquidation, the liquidator thereof;” and</p> <p>(b) the deletion of the proviso.</p>
		<b>Amendment of section 47 of Act 89 of 1991</b>
		<b>200.</b> Section 47 of the Value-Added Tax Act, 1991, is hereby deleted.

		<b>Amendment of section 48 of Act 89 of 1991</b>
		<b>201.</b> Section 48 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 49 of Act 89 of 1991</b>
		<b>202.</b> Section 49 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 50 of Act 89 of 1991</b>
		<p><b>203.</b> Section 50 of the Value-Added Tax Act, 1991, is hereby amended by the substitution of subsection (6) of the following subsection:</p> <p>“(6) Notwithstanding the preceding provisions of this section, any <b>[direction] decision</b> or determination of the Commissioner made under section 15 or 27 in respect of the vendor referred to in subsection (1) of this section shall, for the purposes of this Act, apply equally to each separate enterprise, branch or division of the vendor which is separately registered under this section: Provided that where a <b>[direction] decision</b> or determination is made by the Commissioner under subsection (2) of section 27 which applies in respect of any such separate enterprise, branch or division, this subsection shall not be construed as preventing the Commissioner from making a separate <b>[direction] decision</b> or determination under subsection (4) of the said section in the circumstances contemplated in that subsection in respect of any other separate enterprise, branch or division of the said vendor.”.</p>
		<b>Amendment of section 50A of Act 89 of 1991</b>
		<p><b>204.</b> Section 50A of the Value-Added Tax Act, 1991, is hereby amended by—</p> <p>(a) the substitution for subsection (1) of the following subsection:</p> <p>“(1) Notwithstanding the provisions of section 23, if the Commissioner makes a <b>[direction] decision</b> under this section, the persons named in the <b>[direction] decision</b> shall be deemed to be a single person carrying on the activities of an enterprise described in the direction and that person shall be liable to be registered in terms of section 23 with effect from the date of the direction or, if the direction so provides, from such date as may be specified therein.”</p> <p>(b) the substitution for the words preceding subparagraph (c) of subsection (2) of the following words:</p> <p>“(2) The Commissioner shall not make a <b>[direction] decision</b> under this section naming any person unless he</p>

		<p>is satisfied—</p> <p>(a) that such person is making or has made taxable supplies; and</p> <p>(b) that the activities in the course of which he makes or made those taxable supplies form only part of certain activities which should properly be regarded as those of the enterprise described in the <b>[direction] decision</b>, the other activities of that enterprise being carried on at that time or previously by one or more other persons; and”;</p> <p>(c) the substitution for subsection (3) of the following subsection:</p> <p>“(3) A <b>[direction] decision</b> made under this section shall be served on each of the persons named in it.”;</p> <p>(d) the substitution for the words preceding subparagraph (a) of subsection (4) of the following words:</p> <p>“(4) Where, after a <b>[direction] decision</b> has been given under this section specifying a description of the enterprise, it appears to the Commissioner that a person who was not named in that <b>[direction] decision</b> is making taxable supplies in the course or furtherance of activities which should properly be regarded as part of the activities of that enterprise, the Commissioner may make and serve on him a supplementary <b>[direction] decision</b> referring to the earlier <b>[direction] decision</b> and the description of the enterprise specified in it and adding that person’s name to those of the persons named in the earlier direction with effect from—”;</p> <p>(e) the substitution for subsection (5) of the following subsection:</p> <p>“(5) If, immediately before a <b>[direction] decision</b> (including a supplementary <b>[direction] decision</b>) is made under this section, any person named in the <b>[direction] decision</b> is registered in respect of the taxable supplies made by him as contemplated in subsection (2) or (4), he shall cease to be liable to be so registered with effect from—</p> <p>(a) the date with effect from which the single person concerned became liable to be registered; or</p> <p>(b) the date of the <b>[direction] decision</b>,</p> <p>whichever date is the later.”;</p> <p>(f) the substitution for subsection (6) of the following subsection:</p> <p>“(6) In relation to an enterprise specified in a <b>[direction] decision</b> (including a supplementary <b>[direction] decision</b>) under this section, the persons named in such direction, who together are deemed to be the liable person, are in subsections (7) and (8) referred to as the members.”; and</p> <p>(g) the substitution for the words preceding subparagraph (a) of</p>
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		<p>subsection (7) of the following words:</p> <p>“(7) For the purposes of this Act, where a <b>[direction] decision</b> is made under this section—”.</p>
		<b>Amendment of section 55 of Act 89 of 1991</b>
		<p><b>205.</b> Section 55 of the Value-Added Tax Act, 1991, is hereby amended by—</p> <p>(a) the substitution for the words that precede paragraph (a) of the following words:</p> <p style="padding-left: 40px;"><b>“(1) [Every vendor shall keep such books of account (which books of account, where generated by means of a computer, shall be retained in the form of a computer print-out) or other records as may enable him to observe the requirements of this Act and enable the Commissioner to satisfy himself that the vendor has observed such requirements, and]In addition to the records required under the Tax Administration Act, every vendor [shall]must, in particular, keep the following records and documents—”;</b></p> <p style="padding-left: 40px;">and</p> <p>(b) the deletion of subsection (2), (3) and (4).</p>
		<b>Amendment of section 57 of Act 89 of 1991</b>
		<b>206.</b> Section 57 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 57A of Act 89 of 1991</b>
		<b>207.</b> Section 57A of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 57B of Act 89 of 1991</b>
		<b>208.</b> Section 57B of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 57C of Act 89 of 1991</b>
		<b>209.</b> Section 57C of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 57D of Act 89 of 1991</b>
		<b>210.</b> Section 57D of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 58 of Act 89 of 1991</b>
		<p><b>211.</b> Section 58 of the Value-Added Tax Act, 1991 is hereby amended by the substitution thereof with the following section:</p> <p style="padding-left: 40px;"><b>“58. Offences.—Any person who wilfully and without</b></p>

		<p><u>just cause—</u></p> <p><b>[(a) holds himself out as an officer engaged in carrying out the provisions of this Act; or</b></p> <p><b>(b) holds himself out as an officer authorised by the Commissioner or a judge for the purposes of the obtaining of information, documents or things, an inquiry or entry and search as contemplated in section 57B, 57C or 57D, as the case may be; or</b></p> <p><b>(c) fails to apply for registration as required by section 23; or</b></p> <p><b>(d)](a) fails to comply with the provisions of section 14 or section 28(1) or (2), <u>or</u> section 29 [<b>or section 30</b>]; or</b></p> <p><b>[(e)](b) contravenes the provisions of section 65; or</b></p> <p><b>[(f) fails to comply with any of the requirements of the provisions of section 55; or</b></p> <p><b>(g) without just cause shown by him, refuses or neglects to—</b></p> <p><b>(i) furnish, produce or make available any information, documents or things;</b></p> <p><b>(ii) reply to or answer truly and fully, any questions put to him; or</b></p> <p><b>(iii) attend and give evidence,</b></p> <p><b>as and when required in terms of this Act; or</b></p> <p><b>(h) hinders or obstructs or assaults any officer engaged in carrying out his duties under section 57B or 57D; or</b></p> <p><b>(i) fails to notify the Commissioner of anything of which he is required by section 24 (3), 25 or 48 (7) to notify the Commissioner; or</b></p> <p><b>(j)](c) being an auctioneer or a supplier of goods or services—</b></p> <p><b>(i) declares to any person to whom goods or services are supplied by such auctioneer or supplier that tax has been included in or will be added to the price or amount chargeable in respect of such supply, where in fact no tax is payable in terms of this Act; or</b></p> <p><b>(ii) [knowingly and without lawful excuse (the burden of proof of which shall be upon him)] includes in or adds to the price or amount charged to the recipient in relation to such supply any tax, where in fact no tax is payable in terms of this Act; or</b></p> <p><b>(iii) [knowingly and without lawful excuse (the burden of proof of which shall be upon him)] includes in or adds to the price</b></p>
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		<p>or amount charged to the recipient in relation to such supply any tax in excess of the tax properly leviable under this Act in respect of the value of such supply; or</p> <p><b>[(k)](d) [knowingly and without lawful excuse (the burden of proof of which shall be upon him)]</b> fails to comply with the provisions of paragraph (i) of the proviso to section 20 (1) or paragraph (A) of the proviso to section 21 (3); or</p> <p><b>[(l)] being a registered vendor, fails to provide a recipient with a tax invoice, credit note or debit note as required by this Act;]</b></p> <p><b>[(m)](e)</b> being an agent or an auctioneer as contemplated in section 54, fails to comply with any of the requirements of section 54 (3) or the proviso to section 54 (5);</p> <p><b>[(n)] issues a document purporting to be a tax invoice, or bearing the words “tax invoice”, if that document does not meet the requirements of section 20 (4), (5) or (7), as the case may be; or]</b></p> <p><b>[(o)] without lawful cause fails to comply with a notice of appointment as agent in terms of section 47 within the period specified in such notice;]</b></p> <p><b>[(p)] uses an electronic or digital signature of any other person in any electronic communication to the Commissioner for any purpose, without the consent and authority of such person;]</b></p> <p><b>[(q)] makes or causes or allows to be made any false statement or entry in any form rendered in terms of this Act, or signs any statement or form so rendered without reasonable grounds for believing the same to be true],</b></p> <p>shall be guilty of an offence and liable on conviction to a fine or to imprisonment for a period not exceeding 24 months.”.</p>
		<b>Amendment of section 59 of Act 89 of 1991</b>
		<b>212.</b> Section 59 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 60 of Act 89 of 1991</b>
		<b>213.</b> Section 60 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 61 of Act 89 of 1991</b>
		<b>214.</b> Section 61 of the Value-Added Tax Act, 1991, is hereby amended by:

		<p>(a) the substitution of subsection (1) with the following section:</p> <p style="padding-left: 40px;"><b>“61. Recovery of tax from recipient.</b>—(1) Where in respect of any supply made by a vendor the vendor has, in consequence of any fraudulent action or any misrepresentation by the recipient of the supply, incorrectly applied a rate of zero per cent or treated such supply as being exempt from tax, the Commissioner may, notwithstanding anything to the contrary contained in this Act, raise an assessment upon the recipient for the amount of tax payable, together with any penalty or interest that has become payable in terms of section 39 <u>or the Tax Administration Act, as the case may be</u>, in respect of such amount, and, in raising such assessment, the Commissioner may estimate the amount on which the tax is payable.”; and</p> <p>(b) the deletion of subsection (2).</p>
		<b>Amendment of section 62 of Act 89 of 1991</b>
		<b>215.</b> Section 62 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 63 of Act 89 of 1991</b>
		<b>216.</b> Section 63 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 70 of Act 89 of 1991</b>
		<b>217.</b> Section 70 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 71 of Act 89 of 1991</b>
		<b>218.</b> Section 71 of the Value-Added Tax Act, 1991, is hereby deleted.
		<b>Amendment of section 72 of Act 89 of 1991</b>
		<p><b>219.</b> Section 72 of the Value-Added Tax Act, 1991, is hereby amended by by the substitution therof for the following section:</p> <p style="padding-left: 40px;"><b>“72. Arrangements and [directions] <u>decisions</u> to overcome difficulties, anomalies or incongruities.</b>—If in any case the Commissioner is satisfied that in consequence of the manner in which any vendor or class of vendors conducts his or their business, trade or occupation, difficulties, anomalies or incongruities have arisen or may arise in regard to the application of any of the provisions of this Act, the Commissioner may make an arrangement or [<b>give a direction</b>] <u>decision</u> as to—</p> <p style="padding-left: 80px;">(a) the manner in which such provisions shall be applied; or</p> <p style="padding-left: 80px;">(b) the calculation or payment of tax or the application</p>



		<p>of any rate of zero per cent or any exemption from tax provided in this Act,</p> <p>in the case of such vendor or class of vendors or any person transacting with such vendor or class of vendors as appears to overcome such difficulties, anomalies or incongruities: Provided that such [<b>direction</b>] <u>decision</u> or arrangement shall not have the effect of substantially reducing or increasing the ultimate liability for tax levied under this Act.”.</p>
<b>Act No. 40 of 1949</b>	<b>Transfer Duty Act, 1949</b>	<b>Amendment of section 1 of the Transfer Duty Act, 1949</b>
		<p><b>220.</b> Section 1 of the Transfer Duty Act, 1949, is hereby amended—</p> <p>(a) by the substitution of the words that precede the definition of “<b>Commissioner</b>” with the following words:</p> <p style="padding-left: 40px;">“1. Definitions.—In this Act, unless the context otherwise indicates, <u>a term which is assigned a meaning in the Tax Administration Act, 2011 (Act No. X of 2011), has the meaning so assigned, and:[—]”;</u></p> <p>(b) by the deletion of the definition of “<b>Commissioner</b>”;</p> <p>(c) by the deletion of the definition of “<b>company</b>”; and</p> <p>(d) by the insertion after the definition of “spouse” of the following definition:</p> <p style="padding-left: 40px;">““<b>Tax Administration Act</b>” means the Tax Administration Act, 2011 (Act No. X of 2011).”.</p>
		<b>Amendment of section 3 of Act 40 of 1949</b>
		<p><b>221.</b> Section 3 of the Transfer Duty Act, 1949, is hereby amended—</p> <p>(a) by the substitution for subsection (1A) of the following subsection:</p> <p style="padding-left: 40px;">“(1A) Where a person who acquires any property [<b>contemplated</b>]<u>described</u> in paragraph (d), (e) or (g) of the definition of “property” fails to pay the duty within the period [<b>contemplated</b>]<u>referred to</u> in <u>subsection (1)</u>, the [<b>public officer as defined in section 101 of the Income Tax Act, 1962 (Act No. 58 of 1962)</b>],<u>representative taxpayer</u> of that company and the person from whom the shares or member’s interest are acquired [<b>shall</b>]<u>will</u> be jointly and severally liable for [<b>such</b>]<u>that</u> duty: Provided that the [<b>public officer</b>]<u>representative taxpayer</u> or person from whom the shares or member’s interest was acquired, may recover any amount of duty paid by [<b>him or her</b>]<u>that person</u> in terms of this subsection [<b>from</b>—</p> <p style="padding-left: 40px;">(a) <b>the person who so acquired that property; or</b></p> <p style="padding-left: 40px;">(b) <b>in the case of a public officer, from that company</b>]<u>in accordance with section 160 of the</u></p>

		<p style="text-align: center;"><u>Tax Administration Act.</u>”;</p> <p>(b) by the substitution for subsection (1B) of the following subsection:</p> <p style="padding-left: 40px;">“(1B) Where a person who acquires any property <b>[contemplated]described</b> in paragraph (f) of the definition of “property” fails to pay the duty within the period <b>[contemplated]described</b> in subsection (1), the trust and <b>[the trustees]representative taxpayer</b> of that trust <b>[shall]will</b> be jointly and severally liable for such duty: Provided that the trust or <b>[trustee]representative taxpayer</b> may recover any amount of duty paid in terms of this subsection by the trust or <b>[trustee]representative taxpayer</b>, as the case may be, <b>[from—</b></p> <p style="padding-left: 40px;"><b>(a) the person who so acquired that property; or</b></p> <p style="padding-left: 40px;"><b>(b) in the case of the trustee, from that trust]in accordance with section 61 of the Tax Administration Act.</b>”;</p> <p>(c) by the deletion of subsection (3).</p>
		<b>Amendment of section 4 of Act 40 of 1949</b>
		<p><b>222.</b> Section 4 of the Transfer Duty Act, 1949, is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p style="padding-left: 40px;"><b>“4. Penalty [and interest] on late payment of duty.—</b></p> <p style="padding-left: 40px;">(1) If any duty in respect of any transaction entered into before 1 March 2005, remains unpaid after the date of the expiration of the period referred to in section 3, there shall, subject to the provisions of subsection (3), in addition to the unpaid duty, be payable a penalty, at the rate of 10 per cent per annum on the amount of the unpaid duty, calculated in respect of each completed month in the period from that date to the date of payment: Provided that if in any case the period referred to in section 3 ended before 1 July 1982 and the said penalty is chargeable or is in part chargeable in respect of any completed month commencing before 1 July 1982 the penalty payable in respect of such completed month and any earlier completed month or months shall be the amount of penalty which would have been payable in terms of this subsection before its amendment by the Revenue Laws Amendment Act, 1982, if the unpaid amount of such duty had been paid on the day after the end of the only or latest of such completed months.”;</p> <p>(b) by the deletion of section (1A), (3),(4) and (5).</p>
		<b>Amendment of section 10 of Act 40 of 1949</b>
		<p><b>223.</b> Section 10 of the Transfer Duty Act, 1949, is hereby amended—</p>

		<p>(a) by the substitution for subsection (2) of the following subsection:</p> <p>“(2) The powers conferred and the duties imposed upon the Commissioner by this Act may be exercised or performed by the Commissioner [<b>personally</b>] or by any [<b>officer</b>]<u>SARS official</u> [<b>acting under a delegation from or</b>] under the control, [<b>or</b>] direction <u>or supervision</u> of the Commissioner.”; and</p> <p>(b) by the insertion after subsection (2) of the following subsection:</p> <p>“(3) <u>Administrative requirements and procedures for purposes of the performance of any duty, power or obligation or the exercise of any right in terms of this Act are, to the extent not regulated in this Act, regulated by the Tax Administration Act.</u>”.</p>
		<b>Amendment of section 11A of Act 40 of 1949</b>
		<b>225.</b> Section 11A of the Transfer Duty Act, 1949, is hereby deleted.
		<b>Amendment of section 11B of Act 40 of 1949</b>
		<b>226.</b> Section 11B of the Transfer Duty Act, 1949, is hereby deleted.
		<b>Amendment of section 11C of Act 40 of 1949</b>
		<b>227.</b> Section 11C of the Transfer Duty Act, 1949, is hereby deleted.
		<b>Amendment of section 11D of Act 40 of 1949</b>
		<b>228.</b> Section 11D of the Transfer Duty Act, 1949, is hereby deleted.
		<b>Amendment of section 11E of Act 40 of 1949</b>
		<b>229.</b> Section 11E of the Transfer Duty Act, 1949, is hereby deleted.
		<b>Amendment of section 15 of Act 40 of 1949</b>
		<p><b>230.</b> Section 15 of the Transfer Duty Act, 1949, is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p>“(1) <u>In addition to the requirements upon a taxpayer contained in section 29, 30, 32 and 33 of the Tax Administration Act, [Every]every</u> auctioneer or other person who has effected a sale of property on behalf of some other person shall, for a period of five years from the date on which the sale was effected, keep a record of</p>

		the sale including a description of the property sold, the person by whom and the person to whom the property has been sold and the price paid for the property.”; and (b) by the deletion of subsection (2) and (3).
		<b>Amendment of section 17 of Act 40 of 1949</b>
		<b>231.</b> Section 17 of the Transfer Duty Act, 1949, is hereby deleted.
		<b>Amendment of section 17A of Act 40 of 1949</b>
		<b>232.</b> Section 17A of the Transfer Duty Act, 1949, is hereby deleted.
		<b>Amendment of section 17B of Act 40 of 1949</b>
		<b>233.</b> Section 17B of the Transfer Duty Act, 1949, is hereby deleted.
		<b>Amendment of section 18 of Act 40 of 1949</b>
		<b>234.</b> Section 18 of the Transfer Duty Act, 1949, is hereby deleted.
		<b>Amendment of section 20 of Act 40 of 1949</b>
		<b>235.</b> Section 20 of the Transfer Duty Act, 1949, is hereby deleted.
		<b>Amendment of section 20A of Act 40 of 1949</b>
		<b>236.</b> Section 20A of the Transfer Duty Act, 1949, is hereby deleted.
		<b>Amendment of section 20C of Act 40 of 1949</b>
		<b>237.</b> Section 20C of the Transfer Duty Act, 1949, is hereby deleted.
		<b>Amendment of section 20D of Act 40 of 1949</b>
		<b>238.</b> Section 20D of the Transfer Duty Act, 1949, is hereby deleted.
<b>No. 45 of 1955</b>	<b>Estate Duty Act</b>	<b>Amendment of section 1 of Act 45 of 1955</b>
		<b>239.</b> Section 1 of the Estate Duty Act, 1955, is hereby amended— (a) By the substitution for the words that precede the definition of “child” with the following words: “1. Definitions.—(1) In this Act [ <b>and in any regulations made thereunder</b> ], unless the context otherwise

		<p>indicates, a term which is assigned a meaning in the Tax Administration Act, 2011 (Act No. X of 2011), has the meaning so assigned, and:[-]”;</p> <p>(b) by the deletion of the definition of “<b>Commissioner</b>”;</p> <p>(c) by the deletion of the definition of “<b>close corporation</b>”;</p> <p>(d) by the deletion of the definition of “<b>company</b>”; and</p> <p>(e) by the insertion after the definition of “<b>stocks or shares</b>” of the following definition:</p> <p>““<b>Tax Administration Act</b>”, means the Tax Administration Act, 2011 (Act No. X of 2011).”.</p>
		<b>Amendment of section 6 of Act 45 of 1955</b>
		<p><b>240.</b> Section 6 of the Estate Duty Act, 1955 is hereby amended—</p> <p>(a) by the substitution for subsection (2) of the following subsection:</p> <p>“(2) The powers conferred and the duties imposed upon the Commissioner by this Act may be exercised or performed by the Commissioner [<b>personally</b>] or by any [<b>officer</b>]SARS official [<b>acting under a delegation from or</b>] under the control, [<b>or</b>] direction or <u>supervision</u> of the Commissioner.”; and</p> <p>(b) by the substitution for (3) of the following subsection:</p> <p>“(3) [<b>Any decision made and any notice or communication issued or signed by any such officer may be withdrawn or amended by the Commissioner, or by the officer concerned, and shall, until it has been so withdrawn, be deemed to have been made, issued or signed by the Commissioner</b>]Administrative requirements and procedures for purposes of the performance of any duty, power or obligation or the exercise of any right in terms of this Act are, to the extent not regulated in this Act, regulated by the Tax Administration Act.”.</p>
		<b>Amendment of section 8A of Act 45 of 1955</b>
		<b>241.</b> Section 8A of the Estate Duty Act, 1955 is hereby deleted.
		<b>Amendment of section 8B of Act 45 of 1955</b>
		<b>242.</b> Section 8B of the Estate Duty Act, 1955 is hereby deleted.
		<b>Amendment of section 8C of Act 45 of 1955</b>
		<b>243.</b> Section 8C of the Estate Duty Act, 1955 is hereby deleted.

		<b>Amendment of section 8D of Act 45 of 1955</b>
		<b>244.</b> Section 8D of the Estate Duty Act, 1955 is hereby deleted.
		<b>Amendment of section 8E of Act 45 of 1955 as amended by....</b>
		<b>245.</b> Section 8E of the Estate Duty Act, 1955 is hereby deleted.
		<b>Amendment of section 28A of Act 45 of 1955 as amended by....</b>
		<b>246.</b> Section 28A of the Estate Duty Act, 1955 is hereby deleted.
		<b>Amendment of section 9 of Act 45 of 1955 as amended by.....</b>
		<p><b>247.</b> Section 9 of the Estate Duty Act, 1955, is hereby amended—</p> <p>(a) by the deletion of subsection (1) and (2);</p> <p>(b) by the renumbering of subsection (3) to subsection (1) and the substitution thereof with the following subsection:</p> <p style="padding-left: 40px;">“<del>[(3)]</del>(1) A notice of assessment <u>as described in section 96 of the Tax Administration Act</u>, shall be issued in respect of each return submitted in respect of any estate in which liability for duty, other than in respect of additional property contemplated in subsection (4)(c), is disclosed, due regard being had in the calculation of the duty to any duty chargeable on any previous returns submitted in respect of the same estate.”; and</p> <p>(c) by the renumbering of subsection (4) to subsection (3) and the substitution thereof with the following subsection:</p> <p style="padding-left: 40px;">“<del>[(4)(a)]</del><del>(3)(a)</del> Unless a notice of assessment has already been issued, [<b>a notice of</b>]<u>an</u> assessment shall be [<b>deemed to</b>]<u>regarded to</u> have been issued in terms of [<b>section 9(3)]</b><u>section 91 of the Tax Administration Act</u>, in respect of the estate of every person—</p> <p>(i) if the value of the estate does not exceed the amount determined by the Minister by notice in the <i>Gazette</i> contemplated in section 18(3) of the Administration of Estates Act, 1965 (Act No. 66 of 1965), on the date on which a death notice is given to a Master in terms of section 7 of that Act; or</p> <p>(ii) in every other case, on the date on which the estate has become distributable in terms of section 35 (12) of the Administration of Estates Act, 1965 (Act No. 66 of 1965).</p> <p>(b) If additional property is found in respect of an estate within five years from the date contemplated in subparagraph (i) or (ii) and a supplementary liquidation and distribution account is required in terms of section 35 of the Administration of Estates Act, 1965 (Act No. 66 of 1965), paragraph (a) shall not apply and a notice of</p>

		<p>assessment shall be <b>[deemed to have]</b>regarded as <u>having</u> been issued in terms of <b>[section 9(3)]</b><u>section 91 of the Tax Administration Act</u>, in respect of the estate on the date on which the supplementary liquidation and distribution account has become distributable in terms of section 35(12) of the Administration of Estates Act, 1965.</p> <p>(c) If additional property is found in respect of an estate more than five years after the date contemplated in subparagraph (i) or (ii) and a liquidation and distribution account is required in terms of section 35 of the Administration of Estates Act, 1965 (Act No. 66 of 1965), the additional property shall be subject to an estate duty as if that property were the sole property of the estate of the deceased and as if the death of the deceased occurred on the date on which the additional property was reflected in the supplementary liquidation and distribution account.”.</p>
		<p><b>Amendment of section 9A of Act 45 of 1955</b></p>
		<p><b>248.</b> Section 9A of the Estate Duty Act, 1955, is hereby amended—</p> <p>(a) by the substitution thereof with the following subsection:</p> <p><b>“9A. Additional assessments.</b>—If at any time the Commissioner is satisfied—</p> <p>(a) that the value of any property which was subject to duty and should have been assessed to duty under this Act <u>read together with the Tax Administration Act</u>, has not been assessed to duty; or</p> <p>(b) that any amount of duty which was chargeable and should have been assessed under this Act <u>read with the Tax Administration Act</u>, has not been assessed,</p> <p>he shall raise an assessment or assessments in respect of the said value or amount <u>in accordance with the provisions of section 92 read together with section 99 of the Tax Administration Act</u>,<b>[notwithstanding that an assessment or assessments in respect of the value or amount in question may have been made upon the executor or person liable for the duty, and notwithstanding the provisions of section 24(3): Provided that the Commissioner shall not raise an assessment under this subsection—</b></p> <p>(i) after the expiration of—</p> <p>(aa) <b>three years from the date of a notice of assessment issued in terms of section 9(3) or 9(4)(c); or</b></p> <p>(bb) <b>five years from the date on which a notice of assessment is deemed to have been issued as contemplated in section 9(4)(a) or 9(4)(b),</b></p> <p><b>unless the Commissioner is satisfied that the fact that the value or amount which should have been assessed</b></p>

		<p>to duty was not so assessed or the fact that the full amount of duty chargeable was not assessed, was due to fraud or misrepresentation or non-disclosure of material facts; or</p> <p>(ii) if the value or amount which should have been assessed to duty under the assessment referred to in paragraph (i) of this proviso was, in accordance with the practice generally prevailing as established by the Commissioner at the date of the assessment, not assessed to duty, or the full amount of duty which should have been assessed under such assessment was, in accordance with such practice, not assessed; or</p> <p>(iii) in respect of any value or amount, if any previous assessment made on the executor or person concerned has in respect of that value or amount been amended or reduced pursuant to any order made by a special court for hearing income tax appeals constituted under the provisions of section 83 of the Income Tax Act, 1962 (Act No. 58 of 1962), unless the Commissioner is satisfied that the order in question was obtained by fraud or misrepresentation or non-disclosure of material facts].</p>
		<p><b>Amendment of section 9B of Act 45 of 1955</b></p>
		<p><b>249.</b> Section 9B of the Estate Duty Act, 1955, is hereby amended—</p> <p>(a) by the substitution thereof with the following section:</p> <p><b>“9B. Reduced assessments.—</b>(1) The Commissioner may[, notwithstanding the fact that no objection has been lodged or appeal noted in terms of the provisions section 24 of this Act,] reduce an assessment <u>in accordance with section 93 of the Tax Administration Act.</u>—</p> <p>(a) to rectify any processing error made in issuing that assessment; or</p> <p>(b) where the Commissioner is satisfied that in issuing that assessment—</p> <p>(i) any amount which was taken into account in determining the liability for estate duty, should not have been taken into account; or</p> <p>(ii) any amount which should have been taken into account in determining the liability for estate duty, was not so taken into account:</p> <p>Provided that such assessment in which the amount should or should not have been taken into account as contemplated in subparagraph (i) or (ii), as the case may be, was issued by the Commissioner based on information provided in the return submitted by the</p>



		<p><b>executor].”;</b> and</p> <p>(b) by the deletion of subsection (2) and (3).</p>
		<b>Amendment of section 10 of Act 45 of 1955</b>
		<p><b>250.</b> Section 10 of the Estate Duty Act, 1955, is hereby deleted.</p>
		<b>Amendment of section 12A of Act 45 of 1955</b>
		<p><b>251.</b> Section 12A of the Estate Duty Act, 1955, is hereby deleted.</p>
		<b>Amendment of section 12B of Act 45 of 1955</b>
		<p><b>252.</b> Section 12B of the Estate Duty Act, 1955, is hereby deleted.</p>
		<b>Amendment of section 20C of Act 45 of 1955</b>
		<p><b>253.</b> Section 20C of the Estate Duty Act, 1955, is hereby deleted.</p>
		<b>Amendment of section 23bis of Act 45 of 1955</b>
		<p><b>254.</b> Section 23bis of the Estate Duty Act, 1955, is hereby deleted.</p>
		<b>Amendment of section 24 of Act 45 of 1955</b>
		<p><b>255.</b> Section 24 of Act 45 of 1955 is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p style="padding-left: 40px;"><b>“24. Objection and Appeal procedures.—</b>(1) Every executor or other person liable for duty under this Act who is aggrieved by any assessment of such duty in terms of sections 9 and 9A of this Act, may object and appeal against that assessment [<b>to the tax board or the tax court, as the case may be, established in terms of the Income Tax Act, 1962 (Act No. 58 of 1962), in the manner and under the terms and within the period prescribed by that Act and the rules promulgated thereunder]</b>, in accordance with Chapter 9 of the <u>Tax Administratoin Act</u>,; and</p> <p>(b) by the deletion of subsections (2) and (3).</p>
		<b>Amendment of section 25 of Act 45 of 1955</b>
		<p><b>266.</b> Section 25 of the Estate Duty Act, 1955, is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p style="padding-left: 40px;"><b>“25. Recovery of duty and interest.—</b>[(1)] Any amount</p>

		<p>of duty or interest payable in terms of this Act <b>[shall]may</b>, when it becomes due or is payable, <b>[be a debt due to the State, and may]</b> be recovered by the Commissioner in the manner provided in <b>[this section]Chapter 10 of the Tax Administration Act.</b>"; and</p> <p>(b) by the deletion of subsections (2), (3), (4), (5) and (6).</p>
		<b>Amendment of section 25A of Act 45 of 1955</b>
		<b>267.</b> Section 25A of the Estate Duty Act, 1955, is hereby deleted.
		<b>Amendment of section 28 of Act 45 of 1955</b>
		<b>268.</b> Section 28 of the Estate Duty Act, 1955, is hereby deleted.
		<b>Amendment of section 27 of Act 45 of 1955</b>
		<b>269.</b> Section 27 of the Estate Duty Act, 1955, is hereby deleted.
		<b>Amendment of section 30 of Act 45 of 1955</b>
		<b>270.</b> Section 30 of the Estate Duty Act, 1955, is hereby deleted.
<b>Act 9 of 1999</b>	<b>Skills Development Levies Act, 1999</b>	<b>Amendment of section 1 of Act 9 of 1999</b>
		<p><b>271.</b> Section 1 of the Skills Development Levies Act, 1999, is hereby amended—</p> <p>(a) by the substitution for the words that precede the definition of “approved body” of the following words:</p> <p style="padding-left: 40px;">“1. Definitions.—In this Act, unless the context otherwise indicates, a term which is assigned a meaning in the Tax Administration Act, 2011 (Act No. X of 2011), has the meaning so assigned, and:[—]”;</p> <p>(b) by the deletion of the definition of “<b>Commissioner</b>”; and</p> <p>(c) by the insertion after the definition of “<b>Skills Development Act</b>” of the following definition:</p> <p style="padding-left: 40px;">““<b>Tax Administration Act</b>” means the Tax Administration Act, 2011 (Act No. X of 2011)”.</p>
		<b>Amendment of section 2 of Act 9 of 1999</b>
		<p><b>272.</b> Section 2 of the Skills Development Levies Act, 1999, is hereby amended—</p> <p>(a) by the substitution for subsection (2) of the following subsection:</p> <p style="padding-left: 40px;">“(2) The Commissioner must administer the provisions of the Act in so far as it relates to the collection of the</p>

		<p>levy payable to the Commissioner in terms of this Act, <u>in accordance with the provisions of the Tax Administration Act.</u>”; and</p> <p>(b) by the insertion after subsection (2) of the following subsection:</p> <p><u>“(2A) Administrative requirements and procedures for purposes of the performance of any duty, power or obligation or the exercise of any right in terms of this Act are, to the extent not regulated in this Act, regulated by the Tax Administration Act.”.</u></p>
		<b>Amendment of section 6 of Act 9 of 1999</b>
		<p><b>273.</b> Section 6 of the Skills Development Levies Act, 1999, is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p><u>“(1) Subject to section 7, every employer must, <u>not later than seven days, or such longer period as the Commissioner determines, after the end of each month in respect of which the levy is payable,</u> pay the levy to the Commissioner [<b>in the manner and</b>] within the period determined in this Act.”; and</u></p> <p>(b) by the substitution for subsection (2) of the following subsection:</p> <p><u>“(2) An employer must[<b>, not later than seven days, or such longer period as the Commissioner determines, after the end of each month in respect of which the levy is payable, pay the levy to the Commissioner and</b>] together with [<b>such</b>] payment <u>of the levy in terms of subsection (1),</u> submit a statement[—</u></p> <p><b>(a) in such form as the Commissioner may require; and</b></p> <p><b>(b)]</b> reflecting the amount of the levy due by that employer and containing such other information as the Commissioner may require.”.</p>
		<b>Amendment of section 7A of Act 9 of 1999</b>
		<b>274.</b> Section 7A of the Skills Development Levies Act, 1999, is hereby deleted.
		<b>Amendment of section 11 of Act 9 of 1999</b>
		<p><b>275.</b> Section 11 of the Skills Development Levies Act, 1999, is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p><u>“(1) If an employer fails to pay a levy or any portion thereof on the last day for payment thereof, as [<b>contemplated</b>]described in section 6(2) or 7(4), interest</u></p>

		<p>is payable on the outstanding amount <u>in accordance with the provisions of Chapter 12 of the Tax Administration Act [at the rate contemplated paragraph (b) of the definition of “prescribed rate” in section 1 of the Income Tax Act, calculated from the day following that last day for payment to the day that payment is received by the Commissioner, SETA or approved body, as the case may be].</u>”; and</p> <p>(b) by the deletion of subsection (2).</p>
		<b>Amendment of section 13 of Act 9 of 1999</b>
		<b>276.</b> Section 13 of the Skills Development Levies Act, 1999, is hereby deleted.
		<b>Amendment of section 20 of Act 9 of 1999</b>
		<b>277.</b> Section 20 of the Skills Development Levies Act, 1999, is hereby deleted.
<b>Act 4 of 2002</b>	<b>Unemployment Insurance Contributions Act, 2002</b>	<b>Amendment of section 1 of Act 4 of 2002</b>
		<p><b>278.</b> Section 1 of the Unemployment Insurance Contributions Act, 2002, is hereby amended—</p> <p>(a) <b>“1. Definitions.—</b>In this Act, unless the context indicates otherwise, <u>a term which is assigned a meaning in the Tax Administration Act, 2011 (Act No. X of 2011), has the meaning so assigned, and:[—]”</u>;</p> <p>(b) by deletion of the definition of <b>“Commissioner”</b>; and</p> <p>(c) by the insertion after the definition of <b>“seasonal worker”</b> of the following definition:</p> <p><u>““Tax Administration Act” means the Tax Administration Act, 2011 (Act No. X of 2011)”</u>.</p>
		<b>Amendment of section 3 of Act 4 of 2002</b>
		<p><b>279.</b> Section 3 of the Unemployment Insurance Contributions Act, 2002, is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p><u>“(1) This Act must be administered by the Commissioner, in accordance with the provisions of the Tax Administration Act.”</u>;</p> <p>(b) by the insertion after subsection (1) of the following subsection:</p> <p><u>“(1A) Administrative requirements and procedures for purposes of the performance of any duty, power or obligation or the exercise of any right in terms of this Act are, to the extent not regulated in this Act, regulated by the</u></p>

		<p><u>Tax Administration Act.</u>”; and</p> <p>(c) by the substitution for subsection (2) of the following subsection:</p> <p>“(2) <u>In addition to section 9 of the Tax Administration Act, and in accordance with section 10 of that Act, [The]the</u> Commissioner may delegate any power or assign any duty which relates to the collection of—</p> <p>(a) contributions payable to the Unemployment Insurance Commissioner in terms of section 9; and</p> <p>(b) any information to be submitted by employers in terms of this Act,</p> <p>to the Unemployment Insurance Commissioner.”.</p>
		<p><b>Amendment of section 8 of Act 4 of 2002</b></p>
		<p><b>280.</b> Section 8 of the Unemployment Insurance Contributions Act, 2002, is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p>“(1) Every employer, other than an employer <b>[contemplated]</b><u>referred to</u> in section 9(1), must on a monthly basis pay the amount of all employees’ contributions and the employer’s contributions in respect of every employee in the employment of that employer to the Commissioner not later than seven days, or such longer period as the Commissioner may determine, after the end of the month in respect of which the contributions are payable.”;</p> <p>(b) by the substitution for subsection (2) of the following subsection:</p> <p>“(2) An employer must, together with the payment <b>[contemplated]</b><u>referred to</u> in subsection (1), submit a statement <b>[in such form as the Commissioner may require and]</b> reflecting the amount of the payment and such other particulars as the Minister may prescribe <b>[by regulation]</b>.”; and</p> <p>(c) by the substitution deletion of subsection (3).</p>
		<p><b>Amendment of section 9A of Act 4 of 2002</b></p>
		<p><b>281.</b> Section 9A of the Unemployment Insurance Contributions Act, 2002, is hereby deleted.</p>
		<p><b>Amendment of section 10 of Act 4 of 2002</b></p>
		<p><b>282.</b> Section 10 of the Unemployment Insurance Contributions Act, 2002, is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p>“(1) An employer to whom this Act applies must apply</p>

		<p>for registration to the Commissioner, <u>in accordance with section 22 of the Tax Administration Act</u>, or the Unemployment Insurance Commissioner, <b>[whichever is applicable to such employer in terms of section 8 or 9,]</b> in such manner and within such period as may be prescribed by the <b>[Commissioner or]</b> Unemployment Insurance Commissioner<b>[, respectively]</b>.”; and</p> <p>(b) by the deletion of subsection (2).</p>
		<b>Amendment of section 12 of Act 4 of 2002</b>
		<b>283.</b> Section 12 of the Unemployment Insurance Contributions Act, 2002, is hereby deleted.
		<b>Amendment of section 13 of Act 4 of 2002</b>
		<p><b>284.</b> Section 13 of the Unemployment Insurance Contributions Act, 2002, is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p style="padding-left: 40px;"><b>“13. Penalties on default.</b>—(1) If any contribution remains unpaid after the last day for payment thereof as <b>[contemplated]</b><u>referred to</u> in section 8(1) or 9(1), a penalty of 10 per cent of the unpaid amount is payable <b>[in addition to the interest contemplated in section 12,]</b> but the Commissioner or the Unemployment Insurance Commissioner, as the case may be, may<b>[, having due regard to the circumstances of the case,]</b> remit the penalty or any portion thereof <u>in accordance with the provisions of section X of the Tax Administration Act.</u>”;</p> <p>and</p> <p>(b) by the deletion of subsection (2), (3) and (4).</p>
		<b>Amendment of section 14 of Act 4 of 2002</b>
		<b>285.</b> Section 14 of the Unemployment Insurance Contributions Act, 2002, is hereby deleted.
		<b>Amendment of section 17 of Act 4 of 2002</b>
		<b>286.</b> Section 17 of the Unemployment Insurance Contributions Act, 2002, is hereby deleted.
<b>Act No. 29 of 2008</b>	<b>Mineral and Petroleum Resources Royalty (Administration) Act, 2008</b>	<b>Amendment of section 1 of Act 29 of 2008</b>
		<p><b>287.</b> Section 1 of the Mineral and Petroleum Resources Royalty (Administration)Act, 2008, is hereby amended—</p> <p>(a) by the substitution for the words that precede the definition of <b>“Commissoner”</b> of the following words:</p>

		<p>“(1) In this Act, unless the context indicates otherwise, a term which is assigned a meaning in the Tax Administration Act, 2011(Act No. X of 2011), has the meaning so assigned, and:[—]”;</p> <p>(b) by the deletion of the definition of “<b>Commissioner</b>”; and</p> <p>(c) by the deletion of the definition of “<b>nonbinding private opinion</b>”;</p> <p>(d) by the substitution for the definition of a “<b>notice of assessment</b>” of the following definition:</p> <p>    ““<b>notice of assessment</b>” means a notice of assessment as described in section 96 of the Tax Administration Act, 2011;”;</p> <p>(e) by the insertion after the definition of “<b>Royalty Act</b>” of the following definition:</p> <p>    ““<b>Tax Administration Act</b>” means the Tax Administration Act, 2011 (Act No. X of 2011).”.</p>
		<b>Amendment of section 7 of Act 29 of 2008</b>
		<b>288.</b> Section 7 of the Mineral and Petroleum Resources Royalty (Administratin) Act, 2008, is hereby deleted.
		<b>Amendment of section 8 of Act 29 of 2008</b>
		<p><b>289.</b> Section 8 of the Mineral and Petroleum Resources Royalty (Administratin) Act, 2008, is hereby amended—</p> <p>(a) by the substitution for the words that precede paragraph (a) in subsection (1) of the following words:</p> <p>    “(1) <u>In addition to the records required under the Tax Administration Act, [A]</u>a registered person must retain <b>[such records as are necessary to satisfy the requirements of this Act and the Royalty Act, including]</b>the following records—”;</p> <p>(b) by the deletion of subsection (2).</p>
		<b>Amendment of section 9 of Act 29 of 2008</b>
		<b>290.</b> Section 9 of the Mineral and Petroleum Resources Royalty (Administration)Act, 2008 is hereby amended by the deletion of subsections (1), (2) and (3) and (5).
		<b>Amendment of section 10 of Act 29 of 2008</b>
		<b>291.</b> Section 10 of the Mineral and Petroleum Resources Royalty (Administration)Act, 2008 is hereby deleted.
		<b>Amendment of section 11 of Act 29 of 2008</b>
		<b>292.</b> Section 11 of the Mineral and Petroleum Resources Royalty (Administration)Act, 2008 is hereby deleted.
		<b>Amendment of section 13 of Act 29 of 2008</b>

		<b>293.</b> Section 13 of the Mineral and Petroleum Resources Royalty (Administration)Act, 2008 is hereby deleted.
		<b>Amendment of section 16 of Act 29 of 2008</b>
		<b>294.</b> Section 16 of the Mineral and Petroleum Resources Royalty (Administration)Act, 2008 is hereby deleted.
		<b>Amendment of section 17 of Act 29 of 2008</b>
		<b>295.</b> Section 17 of the Mineral and Petroleum Resources Royalty (Administration)Act, 2008, is hereby amended— <p>(a) by the substitution for subsection (1) of the following subsection:  “(1) The Commissioner is responsible for administering this Act and the Royalty Act, <u>in accordance with the provisions of the Tax Administration Act.</u>”; and</p> <p>(b) by the substitution for subsection (2) of the following subsection:  <u>“Administrative requirements and procedures for purposes of the performance of any duty, power or obligation or the exercise of any right in terms of this Act are, to the extent not regulated in this Act, regulated by the Tax Administration Act.”.</u></p>
		<b>Amendment of section 18 of Act 29 of 2008</b>
		<b>296.</b> Section 18 of the Mineral and Petroleum Resources Royalty (Administration)Act, 2008 is hereby deleted.
		<b>Amendment of section 18A of Act 29 of 2008</b>
		<b>297.</b> Section 18A of the Mineral and Petroleum Resources Royalty (Administration)Act, 2008 is hereby amended— <p>(a) by the substitution of subsection (1) of the following subsection:  “(1) <u>For purposes of this Act, [The]the Commissioner may only issue a nonbinding private opinion in terms of Chapter 7 of the Tax Administration Act[to a person regarding the tax treatment of a particular set of facts and circumstances or a particular transaction].</u>”; and</p> <p>(b) by the deletion of subsection (2) and (3).</p>
<b>Act 14 of 2007</b>	<b>Diamond Export Levy (Administration)Act, 2007</b>	<b>Amendment of section 1 of Act 14 of 2007</b>
		<b>298.</b> Section 1 of the Diamond Export Levy (Administration) Act, 2007, is hereby amended— <p>(a) by the substitution for the words that precede the definition</p>



		<p>of “<b>assessment period</b>” of the following words:</p> <p>“(1) In this Act, unless the context indicates otherwise, a <u>term which is assigned a meaning in the Tax Administration Act, 2011(Act No. X of 2011), has the meaning so assigned, and:[—]”;</u></p> <p>(b) by the deletion of the definition of “<b>Commissioner</b>”; and</p> <p>(c) by the insertion after the definition of “<b>registered person</b>” of the following definition:</p> <p>““<b>Tax Administration Act</b>” means the <u>Tax Administration Act, 2011 (Act No. X of 2011).</u>”.</p>
		<b>Amendment of section 7 of Act 14 of 2007</b>
		<p><b>299.</b> Section 7 of the Diamond Export Levy (Administration Act), 2007, is hereby amended by the substitution for subsection (1) of the following subsection:</p> <p>(a) by the substitution for the words that precede paragraph (a) in subsection (1) of the following words:</p> <p>“(1) <u>In addition to the records required under the Tax Administration Act, [Every]every registered person must retain [records necessary to observe the requirements of this Act and the Levy Act, including]the following records—</u>”; and</p> <p>(b) by the deletion of subsections (2) and (3).</p>
		<b>Amendment of section 10 of Act 14 of 2007</b>
		<b>300.</b> Section 10 of the Diamond Export Levy (Administration) Act, 2007 is hereby deleted.
		<b>Amendment of section 11 of Act 14 of 2007</b>
		<b>301.</b> Section 11 of the Diamond Export Levy (Administration) Act, 2007 is hereby deleted.
		<b>Amendment of section 12 of Act 14 of 2007</b>
		<b>302.</b> Section 12 of the Diamond Export Levy (Administration) Act, 2007, is hereby deleted.
		<b>Amendment of section 13 of Act 14 of 2007</b>
		<b>303.</b> Section 13 of the Diamond Export Levy (Administration) Act, 2007, is hereby deleted.
		<b>Amendment of section 14 of Act 14 of 2007</b>
		<b>304.</b> Section 13 of the Diamond Export Levy (Administration) Act, 2007, is hereby deleted.

		<b>Amendment of section 15 of Act 14 of 2007</b>
		<b>305.</b> Section 15 of the Diamond Export Levy (Administration) Act, 2007, is hereby deleted.
		<b>Amendment of section 16 of Act 14 of 2007</b>
		<p><b>306.</b> Section 16 of the Diamond Export Levy (Administration) Act, 2007, is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p style="padding-left: 40px;">“(1) The Commissioner will be responsible for administering this Act and the Levy Act, <u>in accordance with the provisions of the Tax Administration Act, together</u> with the assistance of the Regulator as described in subsection (2).”;</p> <p>(b) by the insertion after subsection (1) of the following subsection:</p> <p style="padding-left: 40px;">“(1A) <u>Administrative requirements and procedures for purposes of the performance of any duty, power or obligation or the exercise of any right in terms of this Act are, to the extent not regulated in this Act, regulated by the Tax Administration Act.</u>”;</p> <p>(c) by the deletion of subsection (3).</p>
		<b>Amendment of section 17 of Act 14 of 2007</b>
		<b>307.</b> Section 17 of the Diamond Export Levy (Administration) Act, 2007, is hereby deleted.
<b>Act No. 26 of 2007</b>	<b>Securities Transfer Tax Administration Act, 2007</b>	<b>Amendment of section 1 of Act 26 of 2007</b>
		<p><b>308.</b> Section 1 of the Securities Transfer Tax Administration Act, 2007 is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p style="padding-left: 40px;">“(1) The Commissioner must administer this Act and the Securities Transfer Tax Act, 2007, <u>in accordance with the provisions of the Tax Administration Act, 2011 (Act No. X of 2011).</u>”;</p> <p>(b) by the insertion of the following subsection after subsection (1):</p> <p style="padding-left: 40px;">“(1A) <u>Administrative requirements and procedures for purposes of the performance of any duty, power or obligation or the exercise of any right in terms of this Act are, to the extent not regulated in this Act, regulated by the Tax Administration Act.</u>”;</p> <p>(c) by the substitution for subsection (2) of the following</p>

		<p>subsection:</p> <p>“(2) Unless the context indicates otherwise, a term which is assigned a meaning in the Tax Administration Act, 2011 (Act No. X of 2011) of any word or expression to which a meaning has been assigned in the Securities Transfer Tax Act, 2007, bears the meaning so assigned for the purposes of this Act.”; and</p> <p>(d) by the deletion of subsection (3).</p>
		<b>Amendment of section 4 of Act 26 of 2007</b>
		<p><b>309.</b> Section 4 of the Securities Transfer Tax Administration Act, 2007, is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection:</p> <p>“(1) The Commissioner must refund the amount of any overpayment of tax or of any interest or penalty properly chargeable in respect of the transfer of any security, <u>in accordance with sections 190 and 191 of the Tax Administration Act, 2011 (Act No. X of 2011)</u><b>[if application for the refund is made within two years after the date of that overpayment].</b>”;</p> <p>(b) by the deletion of subsection (2);</p> <p>(c) by the renumbering of subsection (3) to subsection (2); and</p> <p>(d) by the deletion of subsection (4).</p>
		<b>Amendment of section 4 of Act 26 of 2007</b>
		<b>310.</b> Section 5 of the Securities Transfer Administration Act, 2007, is hereby deleted.
		<b>Amendment of section 6 of Act 26 of 2007</b>
		<b>311.</b> Section 6 of the Securities Transfer Administration Act, 2007, is hereby amended by the deletion of subsection (2).
		<b>Amendment of section 7 of Act 26 of 2007</b>
		<b>312.</b> Section 7 of the Securities Transfer Administration Act, 2007, is hereby deleted.
		<b>Amendment of section 9 of Act 26 of 2007</b>
		<b>313.</b> Section 9 of the Securities Transfer Administration Act, 2007, is hereby deleted.
		<b>Amendment of section 10 of Act 26 of 2007</b>
		<b>314.</b> Section 10 of the Securities Transfer Administration Act, 2007, is hereby deleted.
		<b>Amendment of section 11 of Act 26 of 2007</b>

		<b>315.</b> Section 11 of the Securities Transfer Administration Act, 2007, is hereby deleted.
		<b>Amendment of section 12 of Act 26 of 2007</b>
		<b>316.</b> Section 12 of the Securities Transfer Administration Act, 2007, is hereby deleted.
		<b>Amendment of section 14 of Act 26 of 2007</b>
		<b>317.</b> Section 14 of the Securities Transfer Administration Act, 2007, is hereby deleted.
		<b>Amendment of section 15 of Act 26 of 2007</b>
		<b>318.</b> Section 15 of the Securities Transfer Administration Act, 2007, is hereby deleted.
		<b>Amendment of section 16 of Act 26 of 2007</b>
		<b>319.</b> Section 16 of the Securities Transfer Administration Act, 2007, is hereby deleted.
		<b>Amendment of section 17 of Act 26 of 2007</b>
		<b>320.</b> Section 17 of the Securities Transfer Administration Act, 2007, is hereby deleted.
		<b>Amendment of section 18 of Act 26 of 2007</b>
		<b>321.</b> Section 18 of the Securities Transfer Administration Act, 2007, is hereby deleted.
		<b>Amendment of section 19 of Act 26 of 2007</b>
		<b>322.</b> Section 19 of the Securities Transfer Administration Act, 2007, is hereby deleted.
		<b>Amendment of section 20 of Act 26 of 2007</b>
		<p><b>323.</b> Section 20 of the Securities Transfer Administration Act, 2007, is hereby amended by the substitution thereof with the following subsection:</p> <p style="padding-left: 40px;"><b>“20. Offences and penalties.—</b><u>In addition to the offences contained in sections 235 and 236 of the Tax Administratino Act, 2011 (Act No. X of 2011), [Any]any person who[—</u></p> <p style="padding-left: 40px;"><b>(a) fails or neglects to furnish, file or submit any declaration or document as and when required by or under this Act;</b></p> <p style="padding-left: 40px;"><b>(b) without just cause shown, refuses or neglects to furnish any information, document or thing referred to in section 12;</b></p> <p style="padding-left: 40px;"><b>(c) fails to disclose any material fact in the declaration</b></p>

		<p>referred to in section 2 or 3;</p> <p>(d) obstructs or hinders any person in the performance of his or her functions under or in terms of this Act;</p> <p>(e) submits or furnishes a false certificate or statement; or</p> <p>(f) acquires an unlisted security and fails to inform the company of the transfer within the period referred to in section 2,</p> <p>is guilty of an offence and liable on conviction to a fine or to imprisonment for a period not exceeding [12 months]two years.”.</p>
		<b>Amendment of section 21 of Act 26 of 2007</b>
		<b>324.</b> Section 21 of the Securities Transfer Administration Act, 2007, is hereby deleted.
<b>Act No. 36 of 2007</b>	<b>Revenue Laws Second Amendment Act, 2007</b>	<b>Amendment of section 33 of Act 36 of 2007</b>
		<b>325.</b> Section 33 of the Revenue Laws Second Amendment Act, 2007, is hereby deleted.
		<b>Amendment of section 36 of Act 36 of 2007</b>
		<b>326.</b> Section 36 of the Revenue Laws Second Amendment Act, 2007, is hereby deleted.
<b>Act No. 4 of 2008</b>	<b>Taxation Laws Second Amendment Act, 2008</b>	<b>Amendment of section 16 of Act 4 of 2008</b>
		<b>327.</b> Section 16 of the Taxation Laws Second Amendment Act, 2008, is hereby deleted.
		<b>Amendment of section 18 of Act 4 of 2008</b>
		<b>328.</b> Section 18 of the Taxaton Laws Second Amendment Act, 2008, is hereby deleted.
<b>Act No. 61 of 2008</b>	<b>Revenue Laws Second Amendment Act, 2008</b>	<b>Amendment of section 3 of Act 61 of 2008</b>
		<b>329.</b> Section 3 of the Revenue Laws Second Amendment Act, 2008, is hereby amended by the deletion in subsection (1) of paragraphs (a) and (b).
		<b>Amendment of section 13 of Act 61 of 2008</b>
		<b>330.</b> Section 13 of the Revenue Laws Second Amendment Act, 2008, is hereby deleted.

		<b>Amendment of section 14 of Act 61 of 2008</b>
		<b>331.</b> Section 14 of the Revenue Laws Second Amendment Act, 2008, is hereby deleted.
		<b>Amendment of section 16 of Act 61 of 2008</b>
		<b>332.</b> Section 16 of the Revenue Laws Second Amendment Act, 2008, is hereby amended by the deletion in subsection (1) of paragraph (b).
		<b>Amendment of section 20 of Act 61 of 2008</b>
		<b>333.</b> Section 20 of the Revenue Laws Second Amendment Act, 2008, is hereby deleted.
<b>Act No. 17 of 2009</b>	<b>Taxation Laws Amendment Act, 2009</b>	<b>Amendment of section 53 of Act 17 of 2009</b>
		<b>334.</b> Section 55 of the Taxation Laws Amendment Act, 2009, is hereby amended by the deleted.
<b>Act No. 18 of 2009</b>	<b>Taxation Laws Second Amendment Act, 2009</b>	<b>Amendment of section 12 of Act 18 of 2009</b>
		<b>335.</b> Section 12 of the Taxation Laws Second Amendment Act, 2009, is hereby deleted.
		<b>Amendment of section 13 of Act 18 of 2009</b>
		<b>336.</b> Section 13 of the Taxation Laws Second Amendment Act, 2009, is hereby deleted.
		<b>Amendment of section 14 of Act 18 of 2009</b>
		<b>337.</b> Section 14 of the Taxation Laws Second Amendment Act, 2009, is hereby deleted.
<b>Act No. 18 of 2009</b>	<b>Taxation Laws Second Amendment Act, 2009</b>	<b>Amendment of section 33 of Act 18 of 2009</b>
		<b>338.</b> Section 33 of the Taxation Laws Second Amendment Act, 2009, is hereby deleted.
		<b>Amendment of section 34 of Act 18 of 2009</b>
		<b>339.</b> Section 34 of the Taxation Laws Second Amendment Act, 2009, is hereby deleted.

		<b>Amendment of section 38 of Act 18 of 2009</b>
		<b>340.</b> Section 38 of the Taxation Laws Second Amendment Act, 2009, is hereby deleted.