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THE PRESIDENCY

No. 22 20 January 2015

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:—

Act No. 44 of 2014: Tax Administration Laws Amendment Act, 2014

DIE PRESIDENSIE

No. 22 20 Januarie 2015

Hierby word bekend gemaak dat die President sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

Wet No 44 van 2014: Wysigingswet op Belastingadministrasiewette, 2014

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GENERAL EXPLANATORY NOTE:

[ ] Words in bold type in square brackets indicate omissions from existing enactments.

Words underlined with a solid line indicate insertions in existing enactments.

(English text signed by the President)
(Assented to 16 January 2015)

ACT

To—

- **amend the Income Tax Act, 1962, so as to effect consequential and textual amendments; to delete a provision; and to amend certain provisions;**
- **amend the Customs and Excise Act, 1964, so as to effect consequential amendments; to amend certain provisions; to insert certain provisions; and to effect technical corrections;**
- **amend the Value-Added Tax Act, 1991, so as to effect consequential amendments; and to amend certain provisions;**
- **amend the South African Revenue Service Act, 1997, so as to amend a provision;**
- **amend the Securities Transfer Tax Administration Act, 2007, so as to effect a consequential amendment;**
- **amend the Tax Administration Act, 2011, so as to amend certain provisions; to effect technical corrections; and to effect textual and consequential amendments;**
- **amend the Tax Administration Laws Amendment Act, 2012, so as to effect technical corrections;**
- **amend the Tax Administration Laws Amendment Act, 2013, so as to postpone an effective date;**
- **amend the Customs Duty Act, 2014, so as to effect technical corrections; to effect consequential amendments; and to insert a provision;**
- **amend the Customs Control Act, 2014, so as to amend certain provisions; to effect consequential amendments; and to insert a provision,**

and to provide for matters connected therewith.

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

Amendment of section 1 of Act 58 of 1962, as amended by section 3 of Act 90 of 1962, section 1 of Act 6 of 1963, section 4 of Act 72 of 1963, section 4 of Act 90 of 1964, section 5 of Act 88 of 1965, section 5 of Act 55 of 1966, section 5 of Act 76 of 1968, section 6 of Act 89 of 1969, section 6 of Act 52 of 1970, section 4 of Act 88 of 1971, section 4 of Act 90 of 1972, section 4 of Act 65 of 1973, section 4 of Act 85 of 1974, section 4 of Act 69 of 1975, section 4 of Act 103 of 1976, section 4 of Act 113 of 1977, section 3 of Act 101 of 1978, section 3 of Act 104 of 1979, section 2 of Act 104

ALGEMENE VERDUIDELIKENDE NOTA:

[ ] Woorde in vet druk in vierkantige hakies dui weglatings uit bestaande wetgewing aan.

Woorde onderstreep met 'n vol streep dui invoegings in bestaande wetgewing aan.

(Engelse teks deur die President geteken)
(Goedgekeur op 16 Januarie 2015)

WET

Tot wysiging van—

- **die Inkomstebelastingwet, 1962, ten einde gevolglike en tekstuele wysigings aan te bring; 'n bepaling te skrap; en sekere bepalings te wysig;**
- **die Doeane- en Aksynswet, 1964, ten einde gevolglike wysigings aan te bring; sekere bepalings te wysig; sekere bepalings in te voeg; en tegniese korreksies aan te bring;**
- **die Wet op Belasting op Toegevoegde Waarde, 1991, ten einde gevolglike wysigings aan te bring; en sekere bepalings te wysig;**
- **die Wet op die Suid-Afrikaanse Inkomstediens, 1997, ten einde 'n bepaling te wysig;**
- **die Wet op die Administrasie van Belasting op Oordrag van Sekuriteite, 2007, ten einde 'n gevolglike wysiging aan te bring;**
- **die Wet op Belastingadministrasie, 2011, ten einde sekere bepalings te wysig; tegniese korreksies aan te bring; en tekstuele en gevolglike wysigings aan te bring;**
- **die Wysigingswet op Belastingadministrasiewette, 2012, ten einde tegniese korreksies aan te bring;**
- **die Wysigingswet op Belastingadministrasiewette, 2013, ten einde 'n inwerkingtredingsdatum uit te stel;**
- **die Wet op Doeanereg, 2014, ten einde tegniese korreksies aan te bring; gevolglike wysigings aan te bring; en 'n bepaling in te voeg;**
- **die Wet op Doeanebeheer, 2014, ten einde sekere bepalings te wysig; gevolglike wysigings aan te bring; en 'n bepaling in te voeg;**

en om voorsiening te maak vir sake wat daarmee verband hou.

DAAR WORD BEPAAL deur die Parlement van die Republiek van Suid-Afrika, soos volg:—

Wysiging van artikel 1 van Wet 58 van 1962, soos gewysig deur artikel 3 van Wet 90 van 1962, artikel 1 van Wet 6 van 1963, artikel 4 van Wet 72 van 1963, artikel 4 van Wet 90 van 1964, artikel 5 van Wet 88 van 1965, artikel 5 van Wet 55 van 1966, artikel 5 van Wet 76 van 1968, artikel 6 van Wet 89 van 1969, artikel 6 van Wet 52 van 1970, artikel 4 van Wet 88 van 1971, artikel 4 van Wet 90 van 1972, artikel 4 van Wet 65 van 1973, artikel 4 van Wet 85 van 1974, artikel 4 van Wet 69 van 1975,

of 1980, section 2 of Act 96 of 1981, section 3 of Act 91 of 1982, section 2 of Act 94 of 1983, section 1 of Act 30 of 1984, section 2 of Act 121 of 1984, section 2 of Act 96 of 1985, section 2 of Act 65 of 1986, section 1 of Act 108 of 1986, section 2 of Act 85 of 1987, section 2 of Act 90 of 1988, section 1 of Act 99 of 1988, Government Notice R780 of 1989, section 2 of Act 70 of 1989, section 2 of Act 101 of 1990, section 2 of Act 129 of 1991, section 2 of Act 141 of 1992, section 2 of Act 113 of 1993, section 2 of Act 21 of 1994, Government Notice 46 of 1994, section 2 of Act 21 of 1995, section 2 of Act 36 of 1996, section 2 of Act 28 of 1997, section 19 of Act 30 of 1998, Government Notice 1503 of 1998, section 10 of Act 53 of 1999, section 13 of Act 30 of 2000, section 2 of Act 59 of 2000, section 5 of Act 5 of 2001, section 3 of Act 19 of 2001, section 17 of Act 60 of 2001, section 9 of Act 30 of 2002, section 6 of Act 74 of 2002, section 33 of Act 12 of 2003, section 12 of Act 45 of 2003, section 3 of Act 16 of 2004, section 3 of Act 32 of 2004, section 3 of Act 32 of 2005, section 19 of Act 9 of 2006, section 3 of Act 20 of 2006, section 3 of Act 8 of 2007, section 5 of Act 35 of 2007, section 2 of Act 3 of 2008, section 4 of Act 60 of 2008, section 7 of Act 17 of 2009, section 6 of Act 7 of 2010, section 7 of Act 24 of 2011, section 271 of Act 28 of 2011, read with item 23 of Schedule 1 to that Act, section 2 of Act 22 of 2012 and section 4 of Act 31 of 2013

1. Section 1 of the Income Tax Act, 1962, is hereby amended by the substitution in the definition of ''representative taxpayer'' for paragraph *(a)* of the following paragraph:

''*(a)* in respect of the income of a company, the public officer thereof, or in the event of such company being placed under business rescue in terms of Chapter 6 of the Companies Act, the business rescue practitioner;''.

Amendment of section 3 of Act 58 of 1962, as amended by section 3 of Act 141 of 1992, section 3 of Act 21 of 1994, section 3 of Act 21 of 1995, section 20 of Act 30 of 1998, section 3 of Act 59 of 2000, section 6 of Act 5 of 2001, section 4 of Act 19 of 2001, section 18 of Act 60 of 2001, section 7 of Act 74 of 2002, section 13 of Act 45 of 2003, section 4 of Act 16 of 2004, section 2 of Act 21 of 2006, section 1 of Act 9 of 2007, section 3 of Act 36 of 2007, section 1 of Act 4 of 2008, section 2 of Act 61 of 2008, section 5 of Act 60 of 2008, section 14 of Act 8 of 2010, section 271 of Act 28 of 2011, read with paragraph 25 of Schedule 1 to that Act, and section 2 of Act 39 of 2013

2. Section 3 of the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in subsection (4) for paragraph *(b)* of the following paragraph:

''*(b)* section 8(5)*(b)* and *(b*A*)*, section 10 (1)*(c*A*)*, *(e)*(i)*(cc)*, *(j)* and *(n*B*)*, section 10A(8), section 11*(e)*, *(f)*, *(g)*, *(g*A*)*, *(j)* and *(l)*, section 12B(6), section 12C, section 12E, **[section 12G,]** section 12J(6), (6A) and (7), section 13, **[section 14,]** section 15, section 18A(5C), section 22(1) and (3), section 23H(2), section 23K, section 24(2), section 24A(6), section 24C, section 24D, section 24I(1) and (7), section 24J(9), section 24P, section 25A, section 27, section 28(9), section 30, section 30A, section 30B, section 30C, section 31, **[section 35(2),]** section 37A, **[section 37H,]** section 38(2*)(a)* and *(b)* and (4), section 44(13)*(a)*, section 47(6)*(c)*(i), **[section 57(2),]** section 62(1)*(c)*(iii) and *(d)* and (2)*(a)* and (4), section 80B and section 103(2);'';

(b) by the substitution in subsection (4) for paragraph *(e)* of the following paragraph:

''*(e)* paragraphs 5(2), 14(6), **[18, 20(1)*(a)* and (2), 20A(1) and (2),]** 21(2)**[,]** and 24 **[and 27]** of the Fourth Schedule;''; and

(c) by the substitution in subsection (4) for paragraph *(f)* of the following paragraph:

''*(f)* paragraphs 10(3) **[and (4)]**, 11(2) **[and (7), 12(1)]** and 13 of the Sixth Schedule;''.

artikel 4 van Wet 103 van 1976, artikel 4 van Wet 113 van 1977, artikel 3 van Wet 101 van 1978, artikel 3 van Wet 104 van 1979, artikel 2 van Wet 104 van 1980, artikel 2 van Wet 96 van 1981, artikel 3 van Wet 91 van 1982, artikel 2 van Wet 94 van 1983, artikel 1 van Wet 30 van 1984, artikel 2 van Wet 121 van 1984, artikel 2 van Wet 96 van 1985, artikel 2 van Wet 65 van 1986, artikel 1 van Wet 108 van 1986, artikel 2 van Wet 85 van 1987, artikel 2 van Wet 90 van 1988, artikel 1 van Wet 99 van 1988, Goewermentskennisgewing R780 van 1989, artikel 2 van Wet 70 van 1989, artikel 2 van Wet 101 van 1990, artikel 2 van Wet 129 van 1991, artikel 2 van Wet 141 van 1992, artikel 2 van Wet 113 van 1993, artikel 2 van Wet 21 van 1994, Goewermentskennisgewing 46 van 1994, artikel 2 van Wet 21 van 1995, artikel 2 van Wet 36 van 1996, artikel 2 van Wet 28 van 1997, artikel 19 van Wet 30 van 1998, Goewermentskennisgewing 1503 van 1998, artikel 10 van Wet 53 van 1999, artikel 13 van Wet 30 van 2000, artikel 2 van Wet 59 van 2000, artikel 5 van Wet 5 van 2001, artikel 3 van Wet 19 van 2001, artikel 17 van Wet 60 van 2001, artikel 9 van Wet 30 van 2002, artikel 6 van Wet 74 van 2002, artikel 33 van Wet 12 van 2003, artikel 12 van Wet 45 van 2003, artikel 3 van Wet 16 van 2004, artikel 3 van Wet 32 van 2004, artikel 3 van Wet 32 van 2005, artikel 19 van Wet 9 van 2006, artikel 3 van Wet 20 van 2006, artikel 3 van Wet 8 van 2007, artikel 5 van Wet 35 van 2007, artikel 2 van Wet 3 van 2008, artikel 4 van Wet 60 van 2008, artikel 7 van Wet 17 van 2009, artikel 6 van Wet 7 van 2010, artikel 7 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, gelees met item 23 van Bylae 1 by daardie Wet, artikel 2 van Wet 22 van 2012 en artikel 4 van Wet 31 van 2013

1. Artikel 1 van die Inkomstebelastingwet, 1962, word hierby gewysig deur in die omskrywing van ''verteenwoordigende belastingpligtige'' paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* ten opsigte van die inkomste van 'n maatskappy, die openbare amptenaar daarvan, of in die geval waar sodanige maatskappy ingevolge Hoofstuk 6 van die Maatskappywet in ondernemingredding geplaas word, die ondernemingreddingspraktisyn;''.

Wysiging van artikel 3 van Wet 58 van 1962, soos gewysig deur artikel 3 van Wet 141 van 1992, artikel 3 van Wet 21 van 1994, artikel 3 van Wet 21 van 1995, artikel 20 van Wet 30 van 1998, artikel 3 van Wet 59 van 2000, artikel 6 van Wet 5 van 2001, artikel 4 van Wet 19 van 2001, artikel 18 van Wet 60 van 2001, artikel 7 van Wet 74 van 2002, artikel 13 van Wet 45 van 2003, artikel 4 van Wet 16 van 2004, artikel 2 van Wet 21 van 2006, artikel 1 van Wet 9 van 2007, artikel 3 van Wet 36 van 2007, artikel 1 van Wet 4 van 2008, artikel 2 van Wet 61 van 2008, artikel 5 van Wet 60 van 2008, artikel 14 van Wet 8 van 2010, artikel 271 van Wet 28 van 2011, gelees met paragraaf 25 van Bylae 1 by daardie Wet en artikel 2 van Wet 39 van 2013

2. Artikel 3 van die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in subartikel (4) paragraaf *(b)* deur die volgende paragraaf te vervang:

''*(b)* artikel 8(5)*(b)* en *(b*A*)*, artikel 10(1)*(c*A*)*, *(e)*(i)*(cc)*, *(j)* en *(n*B*)*, artikel 10A(8), artikel 11*(e)*, *(f)*, *(g)*, *(g*A*)*, *(j)* en *(l)*, artikel 12B(6), artikel 12C, artikel 12E, **[artikel 12G,]** artikel 12J(6), (6A) en (7), artikel 13, **[artikel 14,]** artikel 15, artikel 18A(5C), artikel 22(1) en (3), artikel 23H(2), artikel 23K, artikel 24(2), artikel 24A(6), artikel 24C, artikel 24D, artikel 24I(1) en (7), artikel 24J(9), artikel 24P, artikel 25A, artikel 27, artikel 28(9), artikel 30, artikel 30A, artikel 30B, artikel 30C, artikel 31, **[artikel 35(2),]** artikel 37A, **[artikel 37H,]** artikel 38(2*)(a)* en *(b)* en (4), artikel 44(13)*(a)*, artikel 47(6)*(c)*(i), **[artikel 57(2),]** artikel 62(1)*(c)*(iii) en *(d)* en (2)*(a)* en (4), artikel 80B en artikel 103(2);'';

(b) deur in subartikel (4) paragraaf *(e)* deur die volgende paragraaf te vervang:

''*(e)* paragrawe 5(2), 14(6), **[18, 20(1)*(a)* en (2), 20A(1) en (2),]** 21(2)**[,]** en 24 **[en 27]** van die Vierde Bylae;''; en

(c) deur in subartikel (4) paragraaf *(f)* deur die volgende paragraaf te vervang:

''*(f)* paragrawe 10(3) **[en (4)]**, 11(2) **[en (7), 12(1)]** en 13 van die Sesde Bylae;''.

Amendment of section 18A of Act 58 of 1962, as substituted by section 24 of Act 30 of 2000 and amended by section 72 of Act 59 of 2000, section 20 of Act 30 of 2002, section 34 of Act 45 of 2003, section 26 of Act 31 of 2005, section 16 of Act 20 of 2006, section 18 of Act 8 of 2007, section 31 of Act 35 of 2007, section 1 of Act 3 of 2008, section 6 of Act 4 of 2008, section 34 of Act 60 of 2008, section 37 of Act 7 of 2010, section 44 of Act 24 of 2011, section 7 of Act 21 of 2012 and section 52 of Act 31 of 2013

3. Section 18A of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (4) of the following subsection:

"(4) The provisions of **[subsections (9) and (10) of]** section 30(10) shall apply *mutatis mutandis* in respect of any institution, board or body contemplated in subsection (1)*(a)*.".

Amendment of section 30 of Act 58 of 1962, as amended by section 16 of Act 19 of 2001, section 22 of Act 30 of 2002, section 31 of Act 74 of 2002, section 45 of Act 45 of 2003, section 28 of Act 32 of 2004, section 36 of Act 31 of 2005, section 24 of Act 20 of 2006, section 25 of Act 8 of 2007, section 43 of Act 35 of 2007, section 22 of Act 3 of 2008, section 41 of Act 60 of 2008, section 41 of Act 17 of 2009, section 53 of Act 7 of 2010 and section 8 of Act 21 of 2012

4. Section 30 of the Income Tax Act, 1962, is hereby amended by the deletion of subsection (9).

Amendment of section 64K of Act 58 of 1962, as inserted by section 56 of Act 60 of 2008 and amended by section 53 of Act 17 of 2009, section 84 of Act 24 of 2011, section 271 of Act 28 of 2011, read with paragraph 55 of Schedule 1 to that Act, section 14 of Act 21 of 2012 and section 5 of Act 39 of 2013

5. Section 64K of the Income Tax Act, 1962, is hereby amended—

(a) by the deletion in subsection (1) of paragraph *(d)*; and

(b) by the insertion after subsection (1) of the following subsection:

"(1A) If, in terms of this Part a person has—

(a) paid a dividend; or

(b) received a dividend that is exempt or partially exempt from dividends tax in terms of section 64F or 64FA,

that person must submit a return in respect of that dividend to the Commissioner by the last day of the month following the month during which the dividend is paid or received.".

Insertion of section 64LA in Act 58 of 1962

6. The following section is hereby inserted in the Income Tax Act, 1962, after section 64L:

"**Refund of tax in respect of dividends *in specie***

64LA. Notwithstanding the provisions of Chapter 13 of the Tax Administration Act, if—

(a) dividends tax is paid by a company in respect of a dividend that consists of a distribution of an asset *in specie* as a result of the company being unable to obtain the declaration and written undertaking contemplated in section 64FA(1)*(a)* or (2) by the date contemplated in that section; and

(b) both the declaration and the written undertaking are submitted to the company within three years after the payment of the tax,

so much of the amount of dividends tax paid as would not have been payable had that declaration and written undertaking been submitted by the date contemplated in section 64FA(1)*(a)* or (2) is refundable to the company by SARS if claimed within three years of the date of payment of the tax.".

Wysiging van artikel 18A van Wet 58 van 1962, soos vervang deur artikel 24 van Wet 30 van 2000 en gewysig deur artikel 72 van Wet 59 van 2000, artikel 20 van Wet 30 van 2002, artikel 34 van Wet 45 van 2003, artikel 26 van Wet 31 van 2005, artikel 16 van Wet 20 van 2006, artikel 18 van Wet 8 van 2007, artikel 31 van Wet 35 van 2007, artikel 1 van Wet 3 van 2008, artikel 6 van Wet 4 van 2008, artikel 34 van Wet 60 van 2008, artikel 37 van Wet 7 van 2010, artikel 44 van Wet 24 van 2011, artikel 7 van Wet 21 van 2012 en artikel 52 van Wet 31 van 2013

3. Artikel 18A van die Inkomstebelastingwet, 1962, word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

"(4) Die bepalings van **[subartikels (9) en (10) van]** artikel 30(10) is *mutatis mutandis* van toepassing ten opsigte van 'n instelling, raad of liggaam in subartikel (1)*(a)* bedoel.".

Wysiging van artikel 30 van Wet 58 van 1962, soos gewysig deur artikel 16 van Wet 19 van 2001, artikel 22 van Wet 30 van 2002, artikel 31 van Wet 74 van 2002, artikel 45 van Wet 45 van 2003, artikel 28 van Wet 32 van 2004, artikel 36 van 31 van 2005, artikel 24 van Wet 20 van 2006, artikel 25 van Wet 8 van 2007, artikel 43 van Wet 35 van 2007, artikel 22 van Wet 3 van 2008, artikel 41 van Wet 60 van 2008, artikel 41 van Wet 17 van 2009, artikel 53 van Wet 7 van 2010 en artikel 8 van Wet 21 van 2012

4. Artikel 30 van die Inkomstebelastingwet, 1962, word hierby gewysig deur subartikel (9) te skrap.

Wysiging van artikel 64K van Wet 58 van 1962, soos ingevoeg deur artikel 56 van Wet 60 van 2008 en gewysig deur artikel 53 van Wet 17 van 2009, artikel 84 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, gelees met paragraaf 55 van Bylae 1 by daardie Wet, artikel 14 van Wet 21 van 2012 en artikel 5 van Wet 39 van 2013

5. Artikel 64K van die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in subartikel (1) paragraaf *(d)* te skrap; en

(b) deur na subartikel (1) die volgende subartikel in te voeg:

"(1A) Indien, ingevolge hierdie Deel 'n persoon—

(a) 'n dividend betaal het;

(b) 'n dividend ontvang het wat ingevolge artikel 64F of 64FA van dividendbelasting vrygestel of gedeeltelik vrygestel is,

moet daardie persoon teen die laaste dag van die maand wat volg op die maand waartydens die dividend betaal of ontvang word, 'n opgawe ten opsigte van daardie dividend aan die Kommissaris voorlê.".

Invoeging van artikel 64LA in Wet 58 van 1962

6. Die volgende artikel word hierby in die Inkomstebelastingwet, 1962, na artikel 64L ingevoeg:

"**Terugbetaling van belasting ten opsigte van dividende *in specie***

64LA. Ondanks die bepalings van Hoofstuk 13 van die Wet op Belastingadministrasie, indien—

(a) dividendbelasting deur 'n maatskappy betaal word ten opsigte van 'n dividend wat bestaan uit 'n uitkering van 'n bate *in specie* as gevolg daarvan dat die maatskappy nie in staat is om die verklaring en skriftelike onderneming beoog in artikel 64FA(1)*(a)* of (2) teen die datum beoog in daardie artikel te verkry nie; en

(b) beide die verklaring en die skriftelike onderneming binne drie jaar na die betaling van die belasting aan die maatskappy voorgelê word,

is soveel van die bedrag aan dividendbelasting as wat nie betaalbaar sou gewees het nie sou daardie verklaring en onderneming teen die datum in artikel 64FA(1) of (2) voorgelê gewees het, deur SAID aan die maatskappy terugbetaalbaar indien dit binne drie jaar van die datum van die betaling van die belasting geëis word.".

Amendment of paragraph 1 of Fourth Schedule to Act 58 of 1962, as amended by section 22 of Act 72 of 1963, section 44 of Act 89 of 1969, section 24 of Act 52 of 1970, section 37 of Act 88 of 1971, section 47 of Act 85 of 1974, section 6 of Act 30 of 1984, section 38 of Act 121 of 1984, section 20 of Act 70 of 1989, section 44 of Act 101 of 1990, section 44 of Act 129 of 1991, section 33 of Act 141 of 1992, section 48 of Act 113 of 1993, section 16 of Act 140 of 1993, section 37 of Act 21 of 1995, section 34 of Act 36 of 1996, section 44 of Act 28 of 1997, section 52 of Act 30 of 1998, section 52 of Act 30 of 2000, section 53 of Act 59 of 2000, section 19 of Act 19 of 2001, section 32 of Act 30 of 2002, section 46 of Act 32 of 2004, section 49 of Act 31 of 2005, section 28 of Act 9 of 2006, section 39 of Act 20 of 2006, section 54 of Act 8 of 2007, section 64 of Act 35 of 2007, section 43 of Act 3 of 2008, section 66 of Act 60 of 2008, section 17 of Act 18 of 2009, section 18 of Act 8 of 2010, section 93 of Act 24 of 2011, section 271 of Act 28 of 2011, read with paragraph 77 of Schedule 1 to that Act, and section 7 of Act 39 of 2013

7. (1) Paragraph 1 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the deletion in the definition of ''provisional taxpayer'' of the word ''and'' at the end of paragraph *(bb)* of the exclusion;

(b) by the substitution in the definition of ''provisional taxpayer'' for the full stop at the end of paragraph *(dd)* of the exclusion of the expression ''; and'';

(c) by the addition in the definition of ''provisional taxpayer'' of the following paragraph to the exclusion:

''*(ee)* a small business funding entity.''; and

(d) by the substitution in the definition of ''representative employer'' for paragraph *(a)* of the following paragraph:

''*(a)* in the case of any company, the public officer of that company, or, in the event of such company being placed under business rescue in terms of Chapter 6 of the Companies Act, in liquidation or under judicial management, the business rescue practitioner, liquidator or judicial manager, as the case may be;''.

(2) Paragraphs *(a)*, *(b)* and *(c)* of subsection (1) come into operation on 1 March 2015.

Amendment of paragraph 18 of Fourth Schedule to Act 58 of 1962, as amended by section 28 of Act 90 of 1964, section 42 of Act 88 of 1971, section 49 of Act 58 of 1974, section 19 of Act 104 of 1979, section 26 of Act 65 of 1986, section 9 of Act 108 of 1986, section 24 of Act 19 of 2001, section 34 of Act 30 of 2002, section 58 of Act 74 of 2002, section 24 of Act 16 of 2004, section 47 of Act 32 of 2004, section 53 of Act 31 of 2005, section 1 of Act 3 of 2008, section 22 of Act 18 of 2009, section 96 of Act 24 of 2011 and section 21 of Act 21 of 2012

8. (1) Paragraph 18 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in subparagraph (1) for item *(c)* of the following item:

''*(c)* any natural person who **[on the last day of that year will be below the age of 65 years and who]** does not derive any income from the carrying on of any business, if—

(i) the taxable income of that person for the relevant year of assessment will not exceed the tax threshold; or

(ii) the taxable income of that person for the relevant year of assessment which is derived from interest, foreign dividends and rental from the letting of fixed property will not exceed **[R20 000]** R30 000;''; and

(b) by the deletion in subparagraph (1) of item *(d)*.

(2) Subsection (1) comes into operation for years of assessment commencing on or after 1 March 2015.

Wysiging van paragraaf 1 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 22 van Wet 72 van 1963, artikel 44 van Wet 89 van 1969, artikel 24 van Wet 52 van 1970, artikel 37 van Wet 88 van 1971, artikel 47 van Wet 85 van 1974, artikel 6 van Wet 30 van 1984, artikel 6 van Wet 30 van 1984, artikel 38 van Wet 121 van 1984, artikel 20 van Wet 70 van 1989, artikel 44 van Wet 101 van 1990, artikel 44 van Wet 129 van 1991, artikel 33 van Wet 141 van 1992, artikel 48 van Wet 113 van 1993, artikel 16 van Wet 140 van 1993, artikel 37 van Wet 21 van 1995, artikel 34 van Wet 36 van 1996, artikel 44 van Wet 28 van 1997, artikel 52 van Wet 30 van 1998, artikel 52 van Wet 30 van 2000, artikel 53 van Wet 59 van 2000, artikel 19 van Wet 19 van 2001, artikel 32 van Wet 30 van 2002, artikel 46 van Wet 32 van 2004, artikel 49 van Wet 31 van 2005, artikel 28 van Wet 9 van 2006, artikel 39 van Wet 20 van 2006, artikel 54 van Wet 8 van 2007, artikel 64 van Wet 35 van 2007, artikel 43 van Wet 3 van 2008, artikel 66 van Wet 60 van 2008, artikel 17 van Wet 18 van 2009, artikel 18 van Wet 8 van 2010, artikel 93 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, gelees met paragraaf 77 van Bylae 1 by daardie Wet en artikel 7 van Wet 39 van 2013

7. (1) Paragraaf 1 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in die omskrywing van ''voorlopige belastingpligtige'' die woord ''en'' aan die einde van paragraaf *(bb)* van die uitsluitsel te skrap;

(b) deur in die omskrywing van ''voorlopige belastingpligtige'' die punt aan die einde van paragraaf *(dd)* van die uitsluitsel deur die uitdrukking ''; en'' te vervang;

(c) deur in die omskrywing van ''voorlopige belastingpligtige'' die volgende paragraaf by die uitsluitsel te voeg:

''*(ee)* 'n kleinbesigheidbefondsingsentiteit.''; en

(d) deur in die omskrywing van ''verteenwoordigende werkgewer'' paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* in die geval van 'n maatskappy, die openbare amptenaar van daardie maatskappy, of, ingeval die maatskappy ingevolge Hoofstuk 6 van die Maatskappywet onder ondernemingredding geplaas word, gelikwideer of onder geregtelike bestuur geplaas word, die ondernemingreddingspraktisyn, likwidateur of geregtelike bestuurder, na gelang van die geval;''.

(2) Paragrawe *(a)*, *(b)* en *(c)* van subartikel (1) tree op 1 Maart 2015 in werking.

Wysiging van paragraaf 18 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 28 van Wet 90 van 1964, artikel 42 van Wet 88 van 1971, artikel 49 van Wet 58 van 1974, artikel 19 van Wet 104 van1979, artikel 26 van Wet 65 van 1986, artikel 9 van Wet 108 van 1986, artikel 24 van Wet 19 van 2001, artikel 34 van Wet 30 van 2002, artikel 58 van Wet 74 van 2002, artikel 24 van Wet 16 van 2004, artikel 47 van Wet 32 van 2004, artikel 53 van Wet 31 van 2005, artikel 1 van Wet 3 van 2008, artikel 22 van Wet 18 van 2009, artikel 96 van Wet 24 van 2011 en artikel 21 van Wet 21 van 2012

8. (1) Paragraaf 18 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in subparagraaf (1) item *(c)* deur die volgende item te vervang:

''*(c)* 'n natuurlike persoon wat **[op die laaste dag van die jaar van aanslag onder die ouderdom van 65 jaar sal wees en wat]** nie enige inkomste verkry uit die bedryf van enige besigheid nie, indien—

(i) die belasbare inkomste van daardie persoon vir die betrokke jaar van aanslag nie die belastingdrempel sal oorskry nie; of

(ii) die belasbare inkomste van daardie persoon vir die betrokke jaar van aanslag wat uit rente, buitelandse dividende en huurgeld uit die verhuring van onroerende eiendom verkry is, nie **[R20 000]** R30 000 sal oorskry nie;''; en

(b) deur in subparagraaf (1) item *(d)* te skrap.

(2) Subartikel tree in werking vir jare van aanslag wat op of na 1 Maart 2015 begin.

Amendment of paragraph 19 of Fourth Schedule to Act 58 of 1962, as amended by section 28 of Act 88 of 1965, section 46 of Act 89 of 1969, section 43 of Act 88 of 1971, section 50 of Act 85 of 1974, section 49 of Act 94 of 1983, section 52 of Act 101 of 1990, section 44 of Act 21 of 1995, section 37 of Act 5 of 2001, section 87 of Act 45 of 2003, section 54 of Act 31 of 2005, section 46 of Act 3 of 2008, section 18 of Act 61 of 2008, section 23 of Act 18 of 2009, section 271 of Act 28 of 2011, read with item 90 of Schedule 1 to that Act, section 22 of Act 21 of 2012 and section 13 of Act 39 of 2013

9. (1) Paragraph 19 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in subparagraph (1)*(d)*(i) for subsubitems *(aa)* and *(bb)* of the following subsubitems:

"*(aa)* the amount of any taxable capital gain **[included therein in terms of]** contemplated in section 26A; **[and]**

(bb) the taxable portion of any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit**[,]** (other than any amount **[included under]** contemplated in paragraph *(e*A*)* of the definition of 'gross income' in section 1); and

*(bb*A*)* any amount (other than a severance benefit) contemplated in paragraph *(d)* of the definition of 'gross income' in section 1,

included in the taxpayer's taxable income for that year of assessment;";

(b) by the substitution in subparagraph (1) for the proviso to item *(d)* of the following proviso:

": Provided that, if an estimate under item *(a)* or *(b)* must be made**[—**

(a)**]** more than 18 months**[; and**

(b) **in respect of a period that ends more than one year,]** after the end of the latest preceding year of assessment in relation to such estimate, the basic amount determined in terms of **[subitem]** subitems (i) and (ii) shall be increased by an amount equal to eight per cent per annum of that amount, from the end of such year to the end of the year of assessment in respect of which the estimate is made."; and

(c) by the deletion in subparagraph (1)*(e)*(ii) of the proviso.

(2) Subsection (1) comes into operation for years of assessment commencing on or after 1 March 2015.

Amendment of paragraph 20 of Fourth Schedule to Act 58 of 1962, as amended by section 25 of Act 72 of 1963, section 29 of Act 88 of 1965, section 47 of Act 89 of 1969, section 44 of Act 88 of 1971, section 51 of Act 85 of 1974, section 36 of Act 69 of 1975, section 50 of Act 94 of 1983, section 39 of Act 121 of 1984, section 19 of Act 61 of 2008, section 24 of Act 18 of 2009, section 271 of Act 28 of 2011, read with paragraph 91 of Schedule 1 to that Act, and section 23 of Act 21 of 2012

10. (1) Paragraph 20 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution for the heading of the following heading:

"**PENALTY FOR UNDERPAYMENT OF PROVISIONAL TAX AS A RESULT OF UNDERESTIMATION**";

(b) by the substitution in subparagraph (1) for items *(a)* and *(b)* of the following items, respectively:

"*(a)* more than R1 million and such estimate is less than 80 per cent of the amount of the actual taxable income the Commissioner must impose, in addition to the normal tax **[chargeable]** payable in respect of the taxpayer's taxable income for such year of assessment, a penalty, which is deemed to be a percentage based penalty imposed under Chapter 15 of the Tax Administration Act, equal to 20 per cent of the difference between—

Wysiging van paragraaf 19 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 28 van Wet 88 van 1965, artikel 46 van Wet 89 van 1969, artikel 43 van Wet 88 van 1971, artikel 50 van Wet 85 van 1974, artikel 49 van Wet 94 van 1983, artikel 52 van Wet 101 van 1990, artikel 44 van Wet 21 van 1995, artikel 37 van Wet 5 van 2001, artikel 87 van Wet 45 van 2003, artikel 54 van Wet 31 van 2005, artikel 46 van Wet 3 van 2008, artikel 18 van Wet 61 van 2008, artikel 23 van Wet 18 van 2009, artikel 271 van Wet 28 van 2011, gelees met paragraaf 90 van Bylae 1 by daardie Wet, artikel 22 van Wet 21 van 2012 en artikel 13 van Wet 39 van 2013

9. (1) Paragraaf 19 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in subparagraaf (1)*(d)*(i) subsubitems *(aa)* en *(bb)* deur die volgende subsubitems te vervang:

"*(aa)* die bedrag van enige belasbare kapitaalwins **[kragtens]** beoog in artikel 26A **[daarby ingesluit]**; **[en]**

(bb) die belasbare gedeelte van enige uittreefonds enkelbedragvoordeel, uittreefonds enkelbedragonttrekkingsvoordeel of skeidingsvoordeel**[,]** (behalwe enige bedrag **[ingevolge]** beoog in paragraaf *(e*A*)* van die omskrywing van 'bruto inkomste' in artikel 1**[, ingesluit]**); en

(bbA) enige bedrag (behalwe 'n skeidingsvoordeel) beoog in paragraaf *(d)* van die omskrywing van 'bruto inkomste' in artikel 1,

vir daardie jaar van aanslag by die belastingpligtige se belasbare inkomste ingesluit;";

(b) deur in subparagraaf (1) die voorbehoudsbepaling tot item *(d)* deur die volgende voorbehoudsbepaling te vervang:

": Met dien verstande dat, indien 'n skatting ingevolge item *(a)* of *(b)* gemaak moet word**[—**

(a) **vir]** meer as 18 maande**[; en**

(b) **met betrekking tot 'n tydperk wat einding meer as een jaar,]** na die einde van die onmiddellik voorafgaande jaar van aanslag met betrekking tot sodanige skatting, sal die basiese bedrag ingevolge subitems (i) en (ii) bepaal met 'n bedrag gelykstaande aan agt persent per jaar van daardie bedrag, vanaf die einde van sodanige jaar tot die einde van die jaar van aanslag ten aansien waarvan daardie skatting gemaak word, verhoog word."; en

(c) deur in subparagraaf (1)*(e)*(ii) die voorbehoudsbepaling te skrap.

(2) Subartikel (1) tree in werking vir jare van aanslag wat op of na 1 Maart 2015 begin.

Wysiging van paragraaf 20 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 25 van Wet 72 van 1963, artikel 29 van Wet 88 van 1965, artikel 47 van Wet 89 van 1969, artikel 44 van Wet 88 van 1971, artikel 51 van Wet 85 van 1974, artikel 36 van Wet 69 van 1975, artikel 50 van 94 van 1983, artikel 39 van Wet 121 van 1984, artikel 19 van Wet 61 van 2008, artikel 24 van Wet 18 van 2009, artikel 271 van Wet 28 van 2011, gelees met paragraaf 91 van Bylae 1 by daardie Wet en artikel 23 van Wet 21 van 2012

10. (1) Paragraaf 20 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur die opskrif deur die volgende opskrif te vervang:

"**BOETE VIR ONDERBETALING VAN VOORLOPIGE BELASTING AS GEVOLG VAN ONDERSKATTING**";

(b) deur in subparagraaf (1) items *(a)* en *(b)* onderskeidelik deur die volgende items te vervang:

"*(a)* meer as R1 miljoen is en sodanige geskatte bedrag minder is as 80 persent van die bedrag van die werklike belasbare inkomste moet die Kommissaris, bo en behalwe die normale belasting wat ten opsigte van die belastingpligtige se belasbare inkomste vir bedoelde jaar van aanslag **[hefbaar]** betaalbaar is, 'n boete, wat geag word 'n persentasiegebaseerde boete kragtens Hoofstuk 15 van die Wet op Belastingadministrasie opgelê, te wees, gelyk aan 20 persent van die verskil tussen—

(i) the amount of normal tax, calculated**[,]** at the rates applicable in respect of such year of assessment and after taking into account any amount of a rebate deductible in terms of this Act in the determination of normal tax payable, in respect of a taxable income equal to 80 per cent of such actual taxable income; and

(ii) the amount of employees' tax and provisional tax in respect of such year of assessment paid by the end of the year of assessment;

(b) in any other case, less than 90 per cent of the amount of such actual taxable income and is also less than the basic amount applicable to the estimate in question, as contemplated in paragraph 19(1)*(d)*, the taxpayer shall, subject to the provisions of subparagraphs (2) and (3), be liable to pay to the Commissioner, in addition to the normal tax **[chargeable]** payable in respect of his or her taxable income for such year of assessment, a penalty, which is deemed to be a percentage based penalty imposed under Chapter 15 of the Tax Administration Act, equal to 20 per cent of the difference between the lesser of—

(i) the amount of normal tax, calculated**[,]** at the rates applicable in respect of such year of assessment and after taking into account any amount of a rebate deductible in terms of this Act in the determination of normal tax payable, in respect of a taxable income equal to 90 per cent of such actual taxable income; and

(ii) the amount of normal tax calculated in respect of a taxable income equal to such basic amount, at the rates applicable in respect of such year of assessment and after taking into account any amount of a rebate deductible in terms of this Act in the determination of normal tax payable,

and the amount of employees' tax and provisional tax in respect of such year of assessment paid by the end of the year of assessment.'';

(c) by the substitution in subparagraph (1) for the proviso of the following proviso:

'': Provided that any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit **[or any]**, severance benefit or any other amount contemplated in paragraph *(d)* of the definition of 'gross income' received by or accrued to or to be received by or accrue to the taxpayer during the relevant year of assessment shall not be taken into account for purposes of this subparagraph**[;]**.'';

(d) by the insertion after subparagraph (2) of the following subparagraphs:

''(2A) If the final or last estimate of his or her taxable income is not submitted in terms of paragraph 19(1)*(a)* by a provisional taxpayer other than a company, or the estimate of its taxable income in respect of the period contemplated in paragraph 23*(b)* is not submitted in terms of paragraph 19(1)*(b)* by a company which is a provisional taxpayer, in respect of any year of assessment, the non-submission shall be deemed to be a nil submission.

(2B) Any penalty imposed under subparagraph (1) in respect of a year of assessment must be reduced by any penalty imposed under paragraph 27(1) in respect of payment referred to in paragraph 21(1)*(b)* or 23*(b)*.'';

(e) by the insertion after subparagraph (2B) of the following subparagraph:

''(2C) The Commissioner may, if he or she is satisfied that the provisional taxpayer's failure to submit such an estimate timeously was not due to an intent to evade or postpone the payment of provisional tax or normal tax, remit the whole or any part of the penalty imposed under subparagraph (1).''; and

(i) die bedrag aan normale belasting bereken, teen die toepaslike skale ten opsigte van sodanige jaar van aanslag en na in ag geneem is enige bedrag van 'n korting ingevolge hierdie Wet aftrekbaar by die bepaling van normale belasting betaalbaar, ten opsigte van 'n belasbare inkomste gelyk aan 80 persent van sodanige werklike belasbare inkomste; en

(ii) die bedrag aan werknemersbelasting en voorlopige belasting wat ten opsigte van sodanige jaar van aanslag teen die einde van die jaar van aanslag betaal is;

(b) in enige ander geval, minder as 90 persent van die bedrag van die sodanige werklike belasbare inkomste en ook minder as die basiese bedrag van toepassing op die sodanige skatting, soos in paragraaf 19(1)*(d)* beoog, moet die belastingpligtige, behoudens die bepalings van subparagrawe (2) en (3), bo en behalwe die normale belasting wat ten opsigte van **[sy]** die belastingpligtige se belasbare inkomste vir bedoelde jaar van aanslag **[hefbaar]** betaalbaar is, 'n boete wat geag word 'n persentasiegebaseerde boete kragtens Hoofstuk 15 van die Wet op Belastingadministrasie opgelê te wees, aan die Kommissaris betaal, gelyk aan 20 persent van die verskil tussen die minste van—

(i) die bedrag van normale belasting bereken, teen die toepaslike skale ten opsigte van bedoelde jaar van aanslag en na in ag geneem is enige bedrag van 'n korting ingevolge hierdie Wet aftrekbaar by die bepaling van normale belasting betaalbaar, ten opsigte van 'n belasbare inkomste gelykstaande aan 90 persent van bedoelde werklike belasbare inkomste; en

(ii) die bedrag van normale belasting bereken ten opsigte van 'n belasbare inkomste gelykstaande aan bedoelde basiese bedrag, teen die toepaslike skale ten opsigte van die bedoelde jaar van aanslag en na in ag geneem is enige bedrag van 'n korting ingevolge hierdie Wet aftrekbaar by die bepaling van normale belasting betaalbaar,

en die bedrag aan werknemersbelasting en voorlopige belasting wat ten opsigte van sodanige jaar van aanslag, teen die einde van die jaar van aanslag, betaal is.'';

(c) deur in subparagraaf (1) die voorbehoudsbepaling deur die volgende voorbehoudsbepaling te vervang:

'': Met dien verstande dat enige uittreefondsenkelbedragvoordeel, uittreefondsenkelbedragonttrekkingsvoordeel **[of enige]**, skeidingsvoordeel of enige ander bedrag beoog in paragraaf *(d)* van die omskrywing van 'bruto inkomste' ontvang deur of toegeval aan of wat ontvang sal word of sal toeval aan die belastingpligtige gedurende die tersaaklike jaar van aanslag, nie vir doeleindes van hierdie subparagraaf in berekening gebring sal word nie.'';

(d) deur na subparagraaf (2) die volgende subparagrawe in te voeg:

''(2A) Indien die finale of laaste skatting van sy of haar belasbare inkomste nie ingevolge paragraaf 19(1)*(a)* deur 'n voorlopige belastingpligtige buiten 'n maatskappy ingedien word nie, of die skatting van sy belasbare inkomste ten opsigte van die tydperk beoog in paragraaf 23*(b)* nie ingevolge paragraaf 19(1)*(b)* ingedien is nie deur 'n maatskappy wat 'n voorlopige belastingpligtige is, ten opsigte van enige jaar van aanslag, word die nie-indiening geag 'n indiening van 'n skatting van belasbare inkomste van nul te wees.

(2B) Enige boete opgelê kragtens subparagraaf (1) ten opsigte van 'n jaar van aanslag moet verminder word deur enige boete kragtens paragraaf 27(1) opgelê ten opsigte van betaling in paragraaf 21(1)*(b)* of 23*(b)* bedoel.'';

(e) deur na subparagraaf (2B) die volgende subparagraaf in te voeg:

''(2C) Die Kommissaris kan, indien hy of sy oortuig is dat die voorlopige belastingpligtige se versuim om so 'n skatting betyds te verstrek nie te wyte is aan 'n bedoeling om die betaling van voorlopige belasting of normale belasting te ontduik of uit te stel nie, die boete kragtens subparagraaf (1) opgelê geheel of ten dele kwytskeld.''; en

(f) by the deletion of subparagraph (3).

(2) Paragraphs *(a)*, *(b)*, *(c)*, *(d)* and *(f)* of subsection (1) come into operation for years of assessment commencing on or after 1 March 2014.

(3) Paragraph *(e)* of subsection (1) comes into operation for years of assessment commencing on or after 1 March 2015.

Repeal of paragraph 20A of Fourth Schedule to Act 58 of 1962

11. (1) Paragraph 20A of the Fourth Schedule to the Income Tax Act, 1962, is hereby repealed.

(2) Subsection (1) comes into operation for years of assessment commencing on or after 1 March 2015.

Amendment of paragraph 24 of Fourth Schedule to Act 58 of 1962, as substituted by section 30 of Act 88 of 1965 and amended by section 54 of Act 85 of 1974 and section 52 of Act 94 of 1983

12. The Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for paragraph 24 of the following paragraph:

"24. The Commissioner may absolve any provisional taxpayer from making payment of any amount of provisional tax payable in terms of paragraph 21(1)*(a)* **[or paragraph 22]** or paragraph 23*(a)*, if **[he]** the Commissioner is satisfied that the taxable income which may be derived by such taxpayer for the year of assessment in question cannot be estimated on the facts available at the time when payment of the amount in question has to be made.".

Amendment of paragraph 29 of Eighth Schedule to Act 58 of 1962, as inserted by section 38 of Act 5 of 2001 and amended by section 81 of Act 60 of 2001, section 38 of Act 30 of 2002, section 76 of Act 74 of 2002, section 47 of Act 20 of 2006, section 61 of Act 8 of 2007 and section 96 of Act 7 of 2010

13. Paragraph 29 of the Eighth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in subparagraph (5) for the words following item *(c)* of the following words:

"that person may only adopt the market value as the valuation date value of that asset if that person has furnished proof of that valuation to the Commissioner in the form as the Commissioner may prescribe, with the first return submitted by that person after the period contemplated in subparagraph (4) **[or, if it was not submitted with that return, within such period as the Commissioner may allow if proof is submitted that the valuation was performed within the period prescribed]**."; and

(b) by the substitution in subparagraph (6) for the words following item *(b)* of the following words:

"that person must **[submit]** retain proof of that valuation **[in a form prescribed by the Commissioner with the return for the year of assessment during which that asset was disposed of]**.".

Amendment of section 43 of Act 91 of 1964, as amended by section 6 of Act 105 of 1976, section 7 of Act 112 of 1977, section 6 of Act 86 of 1982, section 32 of Act 45 of 1995, section 34 of Act 34 of 1997, section 124 of Act 60 of 2001, section 45 of Act 30 of 2002, section 23 of Act 34 of 2004, section 8 of Act 36 of 2007 and section 92 of Act 60 of 2008

14. Section 43 of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (7) for paragraph *(d)* of the following paragraph:

"*(d)* **[No]** Except for the liability for duty in terms of the proviso to section 87(1), no duty shall be payable on any goods to which this subsection relates on disposal as contemplated in paragraph *(b)*, but any duty paid on such goods shall not be refundable.".

(f) deur subparagraaf (3) te skrap.

(2) Paragrawe *(a)*, *(b)*, *(c)*, *(d)* en *(f)* van subartikel (1) tree in werking vir jare van aanslag wat op of na 1 Maart 2014 begin.

(3) Paragraaf *(e)* van subartikel (1) tree in werking vir jare van aanslag wat op of na 1 Maart 2015 begin.

Herroeping van paragraaf 20A van Vierde Bylae by Wet 58 van 1962

11. (1) Paragraaf 20A van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby herroep.

(2) Subartikel (1) tree in werking vir jare van aanslag wat op of na 1 Maart 2015 begin.

Wysiging van paragraaf 24 van Vierde Bylae by Wet 58 van 1962, soos vervang deur artikel 30 van Wet 88 van 1965 en gewysig deur artikel 54 van Wet 85 van 1974 en artikel 52 van Wet 94 van 1983

12. Die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur paragraaf 24 deur die volgende paragraaf te vervang:

"24. Die Kommissaris kan 'n voorlopige belastingpligtige onthef van betaling van enige bedrag van voorlopige belasting wat kragtens paragraaf 21(1)*(a)* **[of paragraaf 22]** of paragraaf 23*(a)* betaalbaar is, indien **[hy]** die Kommissaris oortuig is dat die belasbare inkomste wat deur dié belastingpligtige vir die onderhawige jaar van aanslag verkry mag word, nie uit die beskikbare feite op die tydstip wanneer betaling van die onderhawige bedrag gemaak moet word, geskat kan word nie.".

Wysiging van paragraaf 29 van Agtste Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 38 van Wet 5 van 2001 en gewysig deur artikel 81 van Wet 60 van 2001, artikel 38 van Wet 30 van 2002, artikel 76 van Wet 74 van 2002, artikel 47 van Wet 20 van 2006, artikel 61 van Wet 8 van 2007 en artikel 96 van Wet 7 van 2010

13. Paragraaf 29 van die Agtste Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in subparagraaf (5) die woorde wat op item *(c)* volg deur die volgende woorde te vervang:

"kan daardie persoon slegs die markwaarde as die waardasiedatum-waarde van daardie bate aanneem indien daardie persoon bewys van daardie waardasie aan die Kommissaris verskaf het in die vorm wat die Kommissaris mag voorskryf, met die eerste opgawe deur daardie persoon na die tydperk in subparagraaf (4) beoog ingedien**[, of, indien dit nie met daardie opgawe ingedien is nie, binne die verdere tydperk wat die Kommissaris toelaat indien bewys voorgelê word dat die waardasie binne die voorgeskrewe tydperk uitgevoer is]**."; en

(b) deur in subparagraaf (6) die woorde wat op item *(b)* volg deur die volgende woorde te vervang:

"moet daardie persoon **[in die vorm deur die Kommissaris voorgeskryf,]** bewys **[indien]** bewaar van daardie waardasie **[met die opgawe vir die jaar van aanslag waartydens daar oor daardie bate beskik is]**.".

Wysiging van artikel 43 van Wet 91 van 1964, soos gewysig deur artikel 6 van Wet 105 van 1976, artikel 7 van Wet 112 van 1977, artikel 6 van Wet 86 van 1982, artikel 32 van Wet 45 van 1995, artikel 34 van Wet 34 van 1997, artikel 124 van Wet 60 van 2001, artikel 45 van Wet 30 van 2002, artikel 23 van Wet 34 van 2004, artikel 8 van Wet 36 van 2007 en artikel 92 van Wet 60 van 2008

14. Artikel 43 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in subartikel (7) paragraaf *(d)* deur die volgende paragraaf te vervang:

"*(d)* **[Geen reg is]** Buiten die aanspreeklikheid vir reg ingevolge die voorbehoudsbepaling tot artikel 87(1) is geen reg betaalbaar by die beskikking oor enige goedere waarop hierdie subartikel betrekking het soos beoog in paragraaf *(b)* nie, maar geen reg op sodanige goedere betaal, word terugbetaal nie.".

Amendment of section 47 of Act 91 of 1964, as amended by section 11 of Act 95 of 1965, section 17 of Act 105 of 1969, section 2 of Act 7 of 1974, section 7 of Act 105 of 1976, section 10 of Act 112 of 1977, section 9 of Act 98 of 1980, section 8 of Act 86 of 1982, section 15 of Act 84 of 1987, section 4 of Act 69 of 1988, section 22 of Act 59 of 1990, section 3 of Act 61 of 1992, section 37 of Act 45 of 1995, section 63 of Act 30 of 1998, section 53 of Act 53 of 1999, section 126 of Act 60 of 2001, section 104 of Act 74 of 2002, section 138 of Act 45 of 2003, section 3 of Act 10 of 2005, section 90 of Act 31 of 2005, section 11 of Act 36 of 2007 and section 94 of Act 60 of 2008

15. Section 47 of the Customs and Excise Act, 1964, is hereby amended by the addition to subsection (9)*(a)* of the following subparagraph after subparagraph (iii):

''(iv) *(aa)* For the purposes of this subparagraph 'alcoholic beverages' means alcoholic beverages as contemplated in Chapter 22 of Part 1 of Schedule No. 1.

(bb) Notwithstanding anything to the contrary contained in this Act, every manufacturer or importer of an alcoholic beverage shall, irrespective of any existing tariff determination at the time this subparagraph comes into operation, apply for a tariff determination of that beverage in terms of this paragraph.

(cc) An application for a tariff determination shall be accompanied by—

(A) detailed information of the brand name, process of manufacture, the ingredients used, the proportion in which they are used, the alcoholic strength and such other particulars as the Commissioner may specify; and

(B) if applicable, a letter from the administering officer referred to in section 3 of the Liquor Products Act, 1989 (Act No. 60 of 1989), confirming that the alcoholic beverage complies with that Act.

(dd) Notwithstanding subsection (3) of section 4, but subject, with the necessary changes, to the proviso to subsection (3) and subsections (3A), (3C) and (3D) of that section, the Commissioner may disclose any information provided in terms of item *(cc)* to the Director General of the Department of Agriculture, Forestry and Fisheries.

(ee) After the date this subparagraph comes into operation, application for a tariff determination shall be made for an alcoholic beverage—

(A) before release of a clearance for home consumption of the first importation; or

(B) before removal from the excise manufacturing warehouse for any purpose in terms of this Act,

as may be applicable in respect of that alcoholic beverage.

(ff) The Commissioner may, for the purposes of implementation of this subparagraph, by rule—

(A) specify a period after the date this subparagraph comes into operation within which and the order in which an application for a tariff determination in respect of any class or kind of alcoholic beverage manufactured or imported shall be submitted; and

(B) prescribe any other matter as contemplated in subsection (13).

(gg) If, for any alcoholic beverage, the brand name, process of manufacture, any ingredient or the proportion in which it is used, or the alcoholic strength changes, application for a new tariff determination shall be made before release of a clearance for home consumption or before removal from the excise manufacturing warehouse for any purpose in terms of this Act, as may be applicable in respect of that alcoholic beverage.

(hh) This subparagraph may not be read as preventing any officer from performing any function contemplated in section 106.''.

Substitution of section 50 of Act 91 of 1964, as inserted by section 66 of Act 30 of 1998

16. The following section is hereby substituted for section 50 of the Customs and Excise Act, 1964:

Wysiging van artikel 47 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 95 van 1965, artikel 17 van Wet 105 van 1969, artikel 2 van Wet 7 van 1974, artikel 7 van Wet 105 van 1976, artikel 10 van Wet 112 van 1977, artikel 9 van Wet 98 van 1980, artikel 8 van Wet 86 van 1982, artikel 15 van Wet 84 van 1987, artikel 4 van Wet 69 van 1988, artikel 22 van Wet 59 van 1990, artikel 3 van Wet 61 van 1992, artikel 37 van Wet 45 van 1995, artikel 63 van Wet 30 van 1998, artikel 53 van Wet 53 van 1999, artikel 126 van Wet 60 van 2001, artikel 104 van Wet 74 van 2002, artikel 138 van Wet 45 van 2003, artikel 3 van Wet 10 van 2005, artikel 90 van Wet 31 van 2005, artikel 11 van Wet 36 van 2007 en artikel 94 van Wet 60 van 2008

15. Artikel 47 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur tot subartikel (9)*(a)* die volgende subparagraaf na subparagraaf (iii) by te voeg:

"(iv) *(aa)* By die toepassing van hierdie subparagraaf beteken 'alkoholiese dranke' alkoholiese dranke soos beoog in Hoofstuk 22 van Deel 1 van Bylae No. 1.

(bb) Ongeag enigiets tot die teendeel in hierdie Wet vervat, moet elke vervaardiger of invoerder van 'n alkoholiese drank, ongeag enige bestaande tariefbepaling op die tydstip wat hierdie subparagraaf in werking tree, ingevolge hierdie paragraaf om 'n tariefbepaling van daardie drank aansoek doen.

(cc) 'n Aansoek om 'n tariefbepaling moet vergesel gaan van—

(A) gedetailleerde inligting van die handelsnaam, vervaardigingsproses, die bestanddele gebruik, die verhouding waarin hulle gebruik word, die alkoholsterkte en sodanige ander besonderhede wat die Kommissaris mag aanwys; en

(B) indien van toepassing, 'n brief van die beherende amptenaar bedoel in artikel 3 van die Wet op Drankprodukte, 1989 (Wet No. 60 van 1989), wat bevestig dat die alkoholiese drank aan daardie Wet voldoen.

(dd) Ondanks subartikel (3) van artikel 4, maar behoudens, met die nodige veranderinge, die voorbehoudsbepaling tot subartikel (3) en subartikels (3A), (3C) en (3D) van daardie artikel, mag die Kommissaris enige inligting wat ingevolge item *(cc)* voorsien is, aan die Direkteur-Generaal van die Departement van Landbou, Bosbou en Visserye openbaar.

(ee) Na die datum waarop hierdie subparagraaf in werking tree, moet aansoek om 'n tariefbepaling vir 'n alkoholiese drank gedoen word—

(A) voor aflossing van goedere geklaar vir binnelandse verbruik van die eerste invoering; of

(B) voor verwydering uit die aksynsvervaardigingspakhuis vir enige doel ingevolge hierdie Wet,

soos toespaslik ten opsigte van daardie alkoholiese drank.

(ff) Die Kommissaris mag, vir doeleindes van die implementering van hierdie subparagraaf, by reël—

(A) 'n tydperk aanwys na die datum waarop hierdie subparagraaf in werking tree waarbinne en die orde waarin 'n aansoek om 'n tariefbepaling ten opsigte van enige klas of soort alkoholiese drank vervaardig of ingevoer, voorgelê moet word; en

(B) enige ander saak voorskryf soos in subartikel (13) beoog.

(gg) Indien, vir enige alkoholiese drank, die handelsnaam, vervaardigingsproses, enige bestanddeel of die verhouding waarin dit gebruik word, of die alkoholsterkte verander, moet aansoek om 'n nuwe tariefbepaling gedoen word voor aflossing van 'n klaring vir binnelandse verbruik of voor verwydering uit die aksynsvervaardigingspakhuis vir enige doel ingevolge hierdie Wet, soos ten opsigte van daardie alkoholiese drank toespaslik mag wees.

(hh) Hierdie subparagraaf mag nie uitgelê word asof dit enige beampte verhoed om enige funksie beoog in artikel 106 uit te voer nie.".

Vervanging van artikel 50 van Wet 91 van 1964, soos ingevoeg deur artikel 66 van Wet 30 van 1998

16. Artikel 50 van die Doeane- en Aksynswet, 1964, word hierby deur die volgende artikel vervang:

''**Provisions relating to the disclosure of information in terms of agreements [and conventions]**

50. (1) Notwithstanding the provisions of section 4(3)**[— *(a)*]** or any other law relating to confidentiality or secrecy, but subject to section 101B, the Commissioner may, in accordance with—

[(i)]*(a)* any international agreement **[or convention]** in respect of **[customs co-operation to which the Republic is a party]** mutual administrative assistance and cooperation or exchange of information in customs matters which is in force and binds the Republic in terms of section 231 of the Constitution of the Republic of South Africa, 1996, hereinafter referred to as the 'Constitution'; or

[(ii)]*(b)* any other international agreement **[or convention to which the Republic is a party]** which is in force and binds the Republic in terms of section 231 of the Constitution, and in circumstances where the Commissioner is on good cause shown, satisfied that the international or regional interest or national public interest in the disclosure of information outweighs any potential harm to the person, firm or business to whom or to which such information relates—

[*(aa)*] (i) disclose, or for the purpose of **[subparagraph (i)]** paragraph *(a)*, in writing authorise any officer to disclose, any information relating to any person, firm or business acquired by an officer in carrying out any duty under this Act;

[*(bb)*] (ii) render mutual and technical assistance in accordance with any **[convention or]** agreement contemplated in **[subparagraph (i)]** paragraph *(a)*; and

[*(cc)*](iii) in writing authorise any officer to exercise any power under this Act which may be considered necessary for the **[purposes]** purpose of rendering such assistance or obtaining such information.

(2) *(a)* (i) If any agreement referred to in subsection (1)*(a)* provides for the automatic exchange of information of the cross-border movement of means of transport, goods and persons the Commissioner may determine the information, including the contents of any documents relating to clearance declarations for such movement, that will be allowed to be disclosed as contemplated in subsection(1)*(b)*(i).

(ii) Notwithstanding subsection (1) and subparagraph (i), the Commissioner may not disclose information in terms of this section where any of the grounds for refusal referred to in Chapter 4 of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000), applies except if disclosure is authorised for the purposes contemplated in section 46 of that Act.

(b) For the purposes of this subsection automatic exchange of information may include the systematic supply of clearance information in terms of the agreement by the customs authority of the sending party to the customs authority of the receiving party in an agreed electronic or other structured format in advance of the arrival of the persons, goods or means of transport in the territory of the receiving party.

(c) Any information automatically exchanged shall be treated as confidential by the receiving party and may only be used for the purposes of risk analysis by the customs authority of that party except if the party providing the information in writing authorises its use for other purposes or by other authorities in terms of the provisions of the agreement regulating the exchange of such information.

(d) The Commissioner may, in respect of the automatic exchange of information—

"**Bepalings betreffende die openbaarmaking van inligting ingevolge ooreenkomste [en konvensies]**

50. (1) Ondanks die bepalings van artikel 4(3)**[—*(a)*]** of enige ander wet betreffende vertroulikheid of geheimhouding, maar behoudens artikel 101B, kan die Kommissaris ooreenkomstig—

[(i)]*(a)* enige internasionale ooreenkoms **[of konvensie]** ten opsigte van **[doeanesamewerking waarby die Republiek 'n party is]** onderlinge administratiewe bystand en samewerking of uitruil van inligting in doeanesake wat in werking is en die Republiek bind ingevolge artikel 231 van die Grondwet van die Republiek van Suid-Afrika, 1996, waarna hierna as die 'Grondwet' verwys word; of

[(ii)]*(b)* enige ander internasionale ooreenkoms **[of konvensie waarby die Republiek 'n party is]** wat in werking is en die Republiek bind ingevolge artikel 231 van die Grondwet, en in omstandighede waar die Kommissaris op goeie gronde aangetoon, oortuig is dat die internasionale of streeksbelang of die nasionale openbare belang in die openbaarmaking van inligting swaarder weeg as die potensiële nadeel vir die persoon, maatskappy of besigheid op wie of waarop die inligting betrekking het—

[*(aa)*] (i) enige inligting aangaande enige persoon, maatskappy of besigheid wat enige beampte by die verrigting van enige plig **[onder die wet tewete]** kragtens hierdie Wet te wete gekom het, openbaar, of, vir doeleindes van paragraaf **[(i)]***(a)* enige beampte skriftelik magtig om dit te openbaar;

[*(bb)*] (ii) wedersydse en tegniese bystand verleen ooreenkomstig enige **[konvensie of]** ooreenkoms in paragraaf **[(i)]***(a)* bedoel; en

[*(cc)*](iii) skriftelik enige beampte magtig om enige bevoegdheid kragtens hierdie Wet uit te oefen wat noodsaaklik geag word vir die doeleindes van sodanige hulpverlening of om sodanige inligting te verkry.

(2) *(a)* (i) Indien enige ooreenkoms in subartikel (1)*(a)* bedoel voorsiening maak vir die outomatiese uitruil van inligting van die oorgrens beweging van vervoermiddele, goedere en persone kan die Kommissaris die inligting, insluitend die inhoud van enige dokumente betreffende klaringsverklarings vir sodanige beweging, bepaal wat toegelaat sal word om openbaar gemaak te word soos in subartikel (1)*(b)*(i) beoog.

(ii) Ondanks subartikel (1) en subparagraaf (i) mag die Kommissaris nie inligting ingevolge hierdie artikel openbaar nie waar enige van die gronde vir weiering bedoel in Hoofstuk 4 van die Wet op Bevordering van Toegang tot Inligting, 2000 (Wet No. 2 van 2000), van toepassing is, behalwe indien openbaarmaking vir die doeleindes beoog in artikel 46 van daardie Wet gemagtig word.

(b) By die toepassing van hierdie subartikel kan outomatiese uitruil van inligting insluit die sistematiese voorsiening van klaringsinligting ingevolge die ooreenkoms deur die doeaneowerheid van die sendende party aan die doeaneowerheid van die ontvangende party in 'n ooreengekome elektroniese of ander gestruktureerde formaat voor die aankoms van die persone, goedere of vervoermiddels in die gebied van die ontvangende party.

(c) Enige inligting outomaties uitgeruil, moet as vertroulik behandel word deur die ontvangende party en mag slegs gebruik word vir doeleindes van risiko-ontleding deur die doeaneowerheid van daardie party behalwe indien die party wat die inligting voorsien skriftelik die gebruik daarvan magtig vir ander doeleindes of deur ander owerhede ingevolge die bepalings van die ooreenkoms wat die uitruil van sodanige inligting reël.

(d) Die Kommissaris kan, ten opsigte van die outomatiese uitruil van inligting—

(i) authorise the use for other purposes or by other authorities of the information provided by the other party to the agreement as contemplated in paragraph *(c)*;

(ii) specify conditions on which any information will be exchanged and on which it may be used for any other purpose or by any other authority;

(iii) refuse the exchange of information with a party to any agreement if the information will not be afforded in the territory of that party a level of protection that satisfies the requirements of this Act.

(e) For the purposes of this subsection any reference to the 'Commissioner' includes any officer contemplated in subsection (1)*(b)*.

[*(b)* the](3) The Commissioner may**[, in the circumstances contemplated in paragraph *(a)*]** for the purposes of subsection (1)*(b)*—

[(i)]*(a)* disclose**[, such]** information or **[as contemplated in paragraph *(a)*(i),]** authorise **[such]** disclosure to a person authorised to act on behalf of any international agency, institution or organisation with which an agreement has been entered into with the Republic; and

[(ii)]*(b)* specify the purpose for which such disclosure is authorised and the manner in which or the conditions under which such disclosure is to be made.

(4) The Commissioner may make rules in respect of any matter which the Commissioner reasonably considers to be necessary and useful to achieve the efficient and effective administration of this section.''.

Amendment of section 101B of Act 91 of 1964, as inserted by section 38 of Act 61 of 2008

17. Section 101B of the Customs and Excise Act, 1964, is hereby amended—

(a) by the insertion in subsection (1) of the following definition after the definition of ''Advance Passenger Information'', ''airline'' and ''operator'':

'' **'person'** means a natural person and juristic person, unless the context otherwise requires;'';

(b) by the substitution for the definition of ''personal information'' of the following definition:

'' **'personal information'** means information relating to an identified or identifiable natural person and where it is applicable an identified or identifiable juristic person as determined by the Commissioner;'';

(c) by the substitution in subsection (2) for paragraphs *(a)* and *(c)* of the following paragraphs:

''*(a)* applies—

(i) to the Commissioner, an officer, or any person acting under a delegation from or under control or direction of the Commissioner; and

(ii) subject to section 4(3), (3A), (3B), (3C), (3D) and (3E), to any personal information in possession of or under the control of the Commissioner;

(c) regulates the manner in which personal information must be processed and protected by the Commissioner.'';

(d) by the substitution in subsection (3) for paragraph *(a)* of the following paragraph:

''*(a)* The Commissioner or an officer may, subject to subsection (6), obtain and use personal information **[only]**, if—

(i) Advance Passenger Information, for the purpose specified in section 7A(2);

(ii) any other personal information obtained from any other source as contemplated in section 4(3), for the administration of any other provision of this Act, including any international agreement contemplated in section 50; or

(iii) provided by a party to an international agreement, in accordance with the provisions of that agreement and section 50.'';

(i) die gebruik magtig vir ander doeleindes of deur ander owerhede van die inligting voorsien deur die ander party by die ooreenkoms soos in paragraaf *(c)* beoog;

(ii) voorwaardes spesifiseer waarop enige inligting uitgeruil sal word en waarop dit vir enige ander doel of deur enige ander owerheid gebruik mag word;

(iii) die uitruil van inligting met 'n party by enige ooreenkoms weier indien die inligting in die gebied van daardie party nie 'n vlak van beskerming verleen sal word wat aan die vereistes van hierdie Wet voldoen nie.

(e) By die toepassing van hierdie subartikel sluit enige verwysing na die 'Kommissaris' ook in enige beampte in subartikel 1*(b)* bedoel.

[*(b)* die](3) Die Kommissaris kan **[onder die omstandighede in paragraaf *(a)* bedoel]** by die toepassing van subartikel (1)*(b)*—

[(i)]*(a)* aan iemand wat gemagtig is om namens enige internasionale agentskap, instelling of organisasie, waarmee die Republiek 'n ooreenkoms aangegaan het, op te tree, **[sodanige]** inligting **[te]** openbaar, of **[sodanige]** openbaarmaking **[soos bedoel in paragraaf *(a)*(i) te]** magtig; en

[(ii)]*(b)* die doel waarvoor sodanige openbaarmaking gemagtig word en die wyse waarop en die voorwaardes waaronder sodanige openbaarmaking gemaak staan **[gemagtig]** te word, bepaal.

(4) Die Kommissaris kan reëls maak ten opsigte van enige aangeleentheid wat die Kommissaris redelikerwys nodig en nuttig ag om die doeltreffende en effektiewe administrasie van hierdie artikel te bewerkstellig.''.

Wysiging van artikel 101B van Wet 91 van 1964, soos ingevoeg deur artikel 38 van Wet 61 van 2008

17. Artikel 101B van die Doeane- en Aksynswet, 1964, word hierby gewysig—

(a) deur in subartikel (1) die volgende omskrywing na die omskrywing van ''Voorpassassiersinligting'', ''lugredery'' en ''ondernemer'' in te voeg:

'' **'persoon'** beteken 'n natuurlike persoon en regspersoon, tensy die samehang anders vereis;'';

(b) deur die omskrywing van ''persoonlike inligting'' deur die volgende omskrywing te vervang:

'' **'persoonlike inligting'** beteken inligting betreffende 'n geïdentifiseerde of identifiseerbare natuurlike persoon en waar dit toepaslik is 'n geïdentifiseerde of identifiseerbare regspersoon soos deur die Kommissaris bepaal;'';

(c) deur in subartikel (2) paragrawe *(a)* en *(c)* deur die volgende paragrawe te vervang:

''*(a)* is van toepassing op—

(i) **[is op]** die Kommissaris, 'n beampte of enige persoon wat kragtens 'n delegasie of onder die beheer of in opdrag van die Kommissaris optree**[, van toepassing]**; en

(ii) behoudens artikel 4(3), (3A), (3B), (3C), (3D) en (3E) enige persoonlike inligting in besit van of onder die beheer van die Kommissaris;

(c) reël die wyse waarop persoonlike inligting deur die Kommissaris geprosesseer en beskerm moet word.'';

(d) deur in subartikel (3) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* Die Kommissaris of 'n beampte kan, behoudens subartikel (6), persoonlike inligting **[slegs]** verkry en gebruik, indien—

(i) Voorpassasiersinligting, vir die doeleindes in artikel 7A(2) vermeld;

(ii) enige ander persoonlike inligting verkry van enige ander bron soos in artikel 4(3) beoog, vir die administrasie van enige ander bepaling van hierdie Wet, insluitend enige internasionale ooreenkoms in artikel 50 beoog; of

(iii) voorsien deur 'n party by 'n internasionale ooreenkoms, ooreenkomstig die bepalings van daardie ooreenkoms en artikel 50.'';

(e) by the substitution in subsection (5)*(a)* for the words preceding subparagraph (i) of the following words:

"No records containing personal information which allows a **[passenger]** person to be identified shall be retained for longer than necessary for achieving the purpose of **[Advance Passenger Information]** personal information processing, unless—";

(f) by the substitution in subsection (5)*(a)* for subparagraphs (i) and (v) of the following subparagraphs:

"(i) the **[passenger]** person authorises such retention;

(v) the personal information has been used to make a decision about a **[passenger]** person and the record must be retained for such a period as may be reasonably required for the **[passenger]** person to request access to the record.";

(g) by the substitution in subsection (6) for the words preceding paragraph *(a)* of the following words:

"Personal information may not be further processed in a manner that is not compatible with the purpose for which **[Advance Passenger Information]** that information is obtained and used as contemplated in subsection (3)*(a)* by the Commissioner, unless—";

(h) by the substitution in subsection (6) for paragraph *(a)* of the following paragraph:

"*(a)* the **[passenger]** person authorises such further processing;";

(i) by the substitution in subsection (6)*(b)* for subparagraph (iii) of the following subparagraph:

"(iii) to prevent an imminent and serious threat to public safety or the life or health of the **[passenger]** person; or";

(j) by the substitution in subsection (7) for paragraph *(a)* of the following paragraph:

"*(a)* whether at the request of a **[passenger]** person or on own initiative, ensure that all records relating to personal information are complete, not misleading, up to date and accurate;";

(k) by the substitution in subsection (9)*(a)* for the words preceding subparagraph (i) of the following words:

"Any **[passenger]** person is entitled to—";

(l) by the substitution in subsection (9) for paragraph *(b)* of the following paragraph:

"*(b)* Where a **[passenger]** person makes a request contemplated in paragraph *(a)*, the Commissioner must inform the **[passenger]** person that he or she may request the correction of any such information.";

(m) by the substitution in subsection (9)*(c)* for the words preceding subparagraph (i) of the following words:

"Where the Commissioner receives a request for the correction of personal information from a **[passenger]** person, the Commissioner must—";

(n) by the substitution in subsection (9)*(c)* for subparagraph (ii) of the following paragraph:

"(ii) in instances where the Commissioner decides on good cause not to correct the information, attach at the request of the **[passenger]** person a statement to the information concerning the correction sought but not made in such a manner that it will always be read together with the information;";

(o) by the substitution in subsection (9)*(c)*(iii) for item *(bb)* of the following item:

"*(bb)* inform the **[passenger]** person of the actions taken as a result of the request for correction.";

(p) by the substitution in subsection (10) for paragraphs *(a)* and *(b)* of the following paragraphs:

"*(a)* process personal information concerning a person's religion or philosophy of life, race, political persuasion or health or sexual life, except where the **[passenger]** person has given his or her explicit consent to the processing of the information;

(b) transfer any personal information about a **[passenger]** person to a foreign government other than in the manner contemplated in section 50: Provided that the Commissioner is satisfied that the

(e) deur in subartikel (5)*(a)* die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:

"Geen rekords wat persoonlike inligting bevat wat toelaat dat 'n **[passassier]** persoon geïdentifiseer word, mag vir langer gehou word as wat nodig is om die doel van die **[Voorpassassiersinligtingprosessering]** prosessering van persoonlike inligting te bewerkstellig nie, tensy—";

(f) deur in subartikel (5)*(a)* subparagrawe (i) en (v) deur die volgende subparagrawe te vervang:

"(i) die **[passassier]** persoon die behoud magtig;

(v) die persoonlike inligting gebruik is om 'n besluit te neem omtrent 'n **[passassier]** persoon en die rekord behou moet word vir die tydperk redelikerwyse vereis vir die **[passassier]** persoon om toegang tot die rekord te versoek.";

(g) deur in subartikel (6) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

"Persoonlike inligting mag nie verder geprosesseer word op 'n wyse wat nie versoenbaar is met die doel waarvoor **[Voorpassassiersinligting]** daardie inligting soos in subartikel (3)*(a)* beoog deur die Kommissaris verkry en gebruik is nie, tensy—";

(h) deur in subartikel (6) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* die **[passassier]** persoon sodanige verdere prosessering magtig;";

(i) deur in subartikel (6)*(b)* subparagraaf (iii) deur die volgende subparagraaf te vervang:

"(iii) om 'n naderende en ernstige gevaar vir openbare veiligheid of die lewe of gesondheid van die **[passassier]** persoon te voorkom; of";

(j) deur in subartikel (7) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* hetsy op versoek van 'n **[passassier]** persoon of op eie inisiatief, verseker dat alle rekords met betrekking tot persoonlike inligting volledig, nie misleidend nie, tot datum en akkuraat is;";

(k) deur in subartikel (9)*(a)* die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:

"Enige **[passassier]** persoon is geregtig om—";

(l) deur in subartikel (9) paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* Waar 'n **[passassier]** persoon 'n versoek in paragraaf *(a)* beoog, doen, moet die Kommissaris die **[passassier]** persoon in kennis stel dat hy of sy die regstelling van enige sodanige inligting kan versoek.";

(m) deur in subartikel (9)*(c)* die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:

"Waar die Kommissaris 'n versoek ontvang om die persoonlike inligting van 'n **[passassier]** persoon reg te stel, moet die Kommissaris—";

(n) deur in subartikel (9)*(c)* subparagraaf (ii) deur die volgende subparagraaf te vervang:

"(ii) in gevalle waar die Kommissaris op goeie gronde besluit om nie die inligting reg te stel nie, op die versoek van die **[passassier]** persoon 'n verklaring by die inligting aanheg betreffende die regstelling verlang, maar nie aangebring nie, op sodanige wyse dat dit altyd saam met die inligting gelees sal word;";

(o) deur in subartikel (9)*(c)*(iii) item *(bb)* deur die volgende item te vervang:

"*(bb)* die **[passassier]** persoon van die stappe gedoen as gevolg van die versoek om regstelling verwittig.";

(p) deur in subartikel (10) paragrawe *(a)* en *(b)* deur die volgende paragrawe te vervang:

"*(a)* persoonlike inligting prosesseer aangaande 'n persoon se godsdiens of lewensfilosofie, ras, politieke oortuiging of gesondheid of seksuele lewe nie, behalwe waar die **[passassier]** persoon uitdruklik sy of haar toestemming gegee het om die inligting te prosesseer;

(b) enige persoonlike inligting omtrent 'n **[passassier]** persoon oordra aan 'n vreemde regering nie behalwe op die wyse in artikel 50 beoog: Met dien verstande dat die Kommissaris oortuig moet wees dat die ontvanger van daardie inligting onderhewig is aan 'n wet wat effektief die beginsels handhaaf vir billike hantering van

recipient of that information is subject to a law which effectively upholds principles for fair handling of personal information that are substantially similar to the information protection principles set out in this section.''.

Continuation of amendments made under section 119A of Act 91 of 1964

18. Any rule made under section 119A of the Customs and Excise Act, 1964, or any amendment or withdrawal of or insertion in such rule during the period 1 September 2013 up to and including 30 September 2014 shall not lapse by virtue of section 119A(3) of that Act.

Amendment of section 1 of Act 89 of 1991, as amended by section 21 of Act 136 of 1991, paragraph 1 of Government Notice 2695 of 8 November 1991, section 12 of Act 136 of 1992, section 1 of Act 61 of 1993, section 22 of Act 97 of 1993, section 9 of Act 20 of 1994, section 18 of Act 37 of 1996, section 23 of Act 27 of 1997, section 34 of Act 34 of 1997, section 81 of Act 53 of 1999, section 76 of Act 30 of 2000, section 64 of Act 59 of 2000, section 65 of Act 19 of 2001, section 148 of Act 60 of 2001, section 114 of Act 74 of 2002, section 47 of Act 12 of 2003, section 164 of Act 45 of 2003, section 43 of Act 16 of 2004, section 92 of Act 32 of 2004, section 8 of Act 10 of 2005, section 101 of Act 31 of 2005, section 40 of Act 9 of 2006, section 77 of Act 20 of 2006, sections 81 and 108 of Act 8 of 2007, section 104 of Act 35 of 2007, section 68 of Act 3 of 2008, section 104 of Act 60 of 2008, section 33 of Act 18 of 2009, section 119 of Act 7 of 2010, section 26 of Act 8 of 2010, section 129 of Act 24 of 2011, section 271 of Act 28 of 2011, read with paragraph 196 of Schedule 1 to that Act, section 145 of Act 22 of 2012 and section 165 of Act 31 of 2013

19. (1) Section 1 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the deletion in subsection (1) of the definition of ''Controller'' and the definition of ''Customs and Excise Act'';

(b) by the insertion in subsection (1) of the following definitions before the definition of ''customs controlled area'':

'' **'customs authority'** has the meaning assigned thereto in section 1 of the Customs Control Act;

'Customs Control Act' means the Customs Control Act, 2014 (Act No. 31 of 2014);'';

(c) by the substitution in subsection (1) for the definition of ''customs controlled area'' of the following definition:

'' **'customs controlled area'** has the meaning assigned thereto in section **[21A(1A) or (1)]**1 of the Customs **[and Excise]** Control Act;'';

(d) by the deletion in subsection (1) of the definition of ''customs controlled area enterprise'';

(e) by the insertion in subsection (1) after the definition of ''customs controlled area'' of the following definition:

'' **'Customs Duty Act'** means the Customs Duty Act, 2014 (Act No. 30 of 2014);'';

(f) by the insertion in subsection (1) of the following definition after the definition of ''entertainment'':

'' **'Excise Duty Act'** means the Excise Duty Act, 1964 (Act No. 91 of 1964);'';

(g) by the insertion in subsection (1) of the following definition after the definition of ''grant'':

'' **'importation'**, in relation to goods, means when goods—

(a) enter the Republic; or

(b) are cleared for home use or a customs procedure before the arrival of the goods in the Republic,

in terms of the Customs Control Act;'';

(h) by the deletion in subsection (1) of the definition of ''inbound duty and tax free shop'';

(i) by the substitution in subsection (1) for the definition of ''Industrial Development Zone (IDZ)'' of the following definition:

''**['Industrial Development Zone (IDZ)' has the meaning assigned thereto in section 21A(1A) or (1) of the Customs and Excise Act]** **'IDZ'** means an industrial development zone prescribed in an area

persoonlike inligting wat wesenlik soortgelyk is aan die inligting-beskermingsbeginsels wat in hierdie artikel uiteengesit word.''.

Voortduring van wysigings kragtens artikel 119A van Wet 91 van 1964 aangebring

18. Enige reël kragtens artikel 119A van die Doeane- en Aksynswet, 1964, uitgevaardig of enige wysiging of intrekking of invoeging in sodanige reël gedurende die tydperk 1 September 2013 tot en met 30 September 2014 verval nie uit hoofde van artikel 119A(3) van daardie Wet nie.

Wysiging van artikel 1 van Wet 89 van 1991, soos gewysig deur artikel 21 van Wet 136 van 1991, paragraaf 1 van Goewermentskennisgewing 2695 van 8 November 1991, artikel 12 van Wet 136 van 1992, artikel 1 van Wet 61 van 1993, artikel 22 van Wet 97 van 1993, artikel 9 van Wet 20 van 1994, artikel 18 van Wet 37 van 1996, artikel 23 van Wet 27 van 1997, artikel 34 van Wet 34 van 1997, artikel 81 van Wet 53 van 1999, artikel 76 van Wet 30 van 2000, artikel 64 van Wet 59 van 2000, artikel 65 van Wet 19 van 2001, artikel 148 van Wet 60 van 2001, artikel 114 van Wet 74 van 2002, artikel 47 van Wet 12 van 2003, artikel 164 van Wet 45 van 2003, artikel 43 van Wet 16 van 2004, artikel 92 van Wet 32 van 2004, artikel 8 van Wet 10 van 2005, artikel 101 van Wet 31 van 2005, artikel 40 van Wet 9 van 2006, artikel 77 van Wet 20 van 2006, artikels 81 en 108 van Wet 8 van 2007, artikel 104 van Wet 35 van 2007, artikel 68 van Wet 3 van 2008, artikel 104 van Wet 60 van 2008, artikel 33 van Wet 18 van 2009, artikel 119 van Wet 7 van 2010, artikel 26 van Wet 8 van 2010, artikel 129 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, gelees met paragraaf 196 van Bylae 1 by daardie Wet, artikel 145 van Wet 22 van 2012 en artikel 165 van Wet 31 van 2013

19. (1) Artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur in subartikel (1) die volgende omskrywings na die omskrywing van ''belastingtydperk'' in te voeg:

" **'belastingvry-winkel'** soos bepaal in artikel 1 van die Wet op Doeanebeheer;";

" **'bergingspakhuis'** soos bepaal in artikel 1 van die Wet op Doeanebeheer;";

(b) deur in subartikel (1) die omskrywing van ''Doeane- en Aksynswet'' te skrap;

(c) deur in subartikel (1) die omskrywing van ''doeanebeheerdegebied'' deur die volgende omskrywing te vervang:

" **'doeanebeheerdegebied'** 'n 'doeanebeheergebied' soos bepaal in artikel **[21A(1A) of (1)]**1 van die **[Doeane- en Aksynswet]** Wet op Doeanebeheer;";

(d) deur in subartikel (1) die omskrywing van ''doeanebeheerdegebied-onderneming'' te skrap;

(e) deur in subartikel (1) die volgende omskrywing voor die omskrywing van ''donasie'' in te voeg:

" **'doeanegesag'** soos bepaal in artikel 1 van die Wet op Doeanebeheer;";

(f) deur in subartikel (1) die omskrywing van ''gelisensieerde doeane- en aksynsopslagpakhuis'' te skrap;

(g) deur in subartikel (1) die omskrywing van ''inkomend reg- en belastingvrye winkel'' te skrap;

(h) deur in subartikel (1) in paragraaf *(a)* van die omskrywing van ''insetbelasting'' subparagraaf (ii) deur die volgende subparagraaf te vervang:

''(ii) die ondernemer op die invoer van goed deur **[hom]** daardie ondernemer; of'';

(i) deur in subartikel (1) die volgende omskrywing na die omskrywing van ''insetbelasting'' in te voeg;

" **'invoer'**, met betrekking tot goed, wanneer goed—

(a) die Republiek binnekom; of

(b) vir binnelandse gebruik of 'n doeaneprosedure geklaar word voor die aankoms van die goed in die Republiek,

ingevolge die Wet op Doeanebeheer;";

designated as a Special Economic Zone in terms of section 23 or 24 of the Special Economic Zones Act;'';

(j) by the substitution in subsection (1) for the definition of ''Industrial Development Zone (IDZ) operator'' of the following definition:

''**['Industrial Development Zone (IDZ) operator' has the meaning assigned thereto in section 21A(1A) or (1) of the Customs and Excise Act]** **'IDZ operator'** means an operator defined in section 1 of the Special Economic Zones Act;'';

(k) by the substitution in subsection (1) in paragraph *(a)* of the definition of ''input tax'' for subparagraph (ii) of the following subparagraph:

''(ii) the vendor on the importation of goods by **[him]** that vendor; or'';

(l) by the deletion in subsection (1) of the definition of ''licensed customs and excise storage warehouse'';

(m) by the insertion in subsection (1) of the following definitions after the definition of ''services'':

'' **'SEZ'** means an area designated as a Special Economic Zone in terms of the Special Economic Zones Act;
'SEZ enterprise' means an SEZ enterprise as defined in section 1 of the Customs Control Act to the extent to which it is carried on in a customs controlled area;'';

(n) by the insertion in subsection (1) of the following definition after the definition of ''South African Revenue Service'':

'' **'Special Economic Zones Act'** means the Special Economic Zones Act, 2014 (Act No. 16 of 2014);'';

(o) by the insertion in subsection (1) of the following definition after the definition of ''Stamp Duties Act'':

'' **'storage warehouse'** has the meaning assigned thereto in section 1 of the Customs Control Act;'';

(p) by the insertion in subsection (1) of the following definition after the definition of ''tax fraction'':

'' **'tax free shop'** has the meaning assigned thereto in section 1 of the Customs Control Act;''.

(2) Paragraphs *(a)*, *(b)*, *(c)*, *(d)*, *(e)*, *(f)*, *(g)*, *(h)*, *(i)*, *(j)*, *(l)*, *(m)*, *(n)*, *(o)* and *(p)* of subsection (1) come into operation on the date on which the Customs Control Act, 2014 (Act No. 31 of 2014), takes effect.

Amendment of section 7 of Act 89 of 1991, as amended by section 23 of Act 136 of 1991, section 14 of Act 136 of 1992, section 23 of Act 97 of 1993, section 33 of Act 37 of 1996, section 165 of Act 45 of 2003 and section 94 of Act 32 of 2004

20. (1) Section 7 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (1) for paragraph *(b)* of the following paragraph:

''*(b)* on the importation of any goods **[into the Republic]** by any person on or after the commencement date; and'';

(b) by the substitution in subsection (3) for paragraphs *(a)*, *(b)* and *(d)* of the following paragraphs:

''*(a)* Where any goods manufactured in the Republic, being of a class or kind subject to excise duty or environmental levy under Part 2 or 3 of Schedule No. 1 to the **[Customs and]** Excise Duty Act, have been supplied at a price which does not include such excise duty or environmental levy and tax has become payable in respect of the supply in terms of subsection (1)*(a)*, value-added tax shall be levied and paid at the rate of 14 per cent for the benefit of the National Revenue Fund on an amount equal to the amount of such excise duty or environmental levy which, subject to any rebate of such excise duty or environmental levy under the said Act, is paid.

(j) deur in subartikel (1) die omskrywing van ‘‘Kontroleur’’ te skrap;

(k) deur in subartikel (1) die omskrywing van ‘‘ ’n Nywerheidsontwikkelingsone (NOS)’’ deur die volgende omskrywing te vervang:

‘‘**[‘ ’n Nywerheidsontwikkelingsone (NOS)’ soos bepaal in artikel 21A(1A) of (1) van die Doeane- en Aksynswet] ‘NOS’** ’n nywerheids-ontwikkelingsone voorgeskryf in ’n gebied ingevolge artikel 23 of 24 van die ‘Special Economic Zones Act’ as ’n Spesiale Ekonomiese Sone aangewys;’’;

(l) deur in subartikel (1) die omskrywing van ‘‘nywerheidsontwikkelingsone operateur’’ deur die volgende omskrywing te vervang:

‘‘**[‘nywerheidsontwikkelingsone operateur’ soos bepaal ingevolge artikel 21A(1A) of (1) van die Doeane- en Aksynswet] ‘NOS operateur’** ’n operateur in artikel 1 van die ‘Special Economic Zones Act’ omskryf;’’;

(m) deur in subartikel (1) die volgende omskrywings na die omskrywing van ‘‘Republiek’’ in te voeg:

‘‘ **‘SES’** ’n gebied ingevolge die ‘Special Economic Zones Act’ as ’n Spesiale Ekonomiese Sone aangewys;

‘SES onderneming’ ’n ‘SES onderneming’ soos omskryf in artikel 1 van die Wet op Doeanebeheer namate dit in ’n doeanebeheerdegebied bedryf word;’’;

(n) deur in subartikel (1) die volgende omskrywing na die omskrywing van ‘‘skip op vreemde vaart’’ in te voeg:

‘‘ **‘Special Economic Zones Act’** die ‘Special Economic Zones Act, 2014’ (Wet No. 16 van 2014);’’;

(o) deur in subartikel (1) die volgende omskrywing na die omskrywing van ‘‘werknemersorganisasie’’ in te voeg;

‘‘ **‘Wet op Aksynsreg’** die Wet op Aksynsreg, 1964 (Wet No. 91 van 1964);’’;

(p) deur in subartikel (1) die volgende omskrywings na die omskrywing van ‘‘Wet op die Beheer van Aandeleblokke’’ in te voeg;

‘‘ **‘Wet op Doeanebeheer’** die Wet op Doeanebeheer, 2014 (Wet No. 31 van 2014);’’;

‘‘ **‘Wet op Doeanereg’** die Wet op Doeanereg, 2014 (Wet No. 30 van 2014);’’.

(2) Paragrawe *(a)*, *(b)*, *(c)*, *(d)*, *(e)*, *(f)*, *(g)*, *(i)*, *(j)*, *(k)*, *(l)*, *(m)*, *(n)*, *(o)* en *(p)* van subartikel (1) tree in werking op die datum waarop die Wet op Doeanebeheer, 2014 (Wet No. 31 van 2014), in werking tree.

Wysiging van artikel 7 van Wet 89 van 1991, soos gewysig deur artikel 23 van Wet 136 van 1991, artikel 14 van Wet 136 van 1992, artikel 23 van Wet 97 van 1993, artikel 33 van Wet 37 van 1996, artikel 165 van Wet 45 van 2003 en artikel 94 van Wet 32 van 2004

20. (1) Artikel 7 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur in subartikel (1) paragraaf *(b)* deur die volgende paragraaf te vervang:

‘‘*(b)* op die invoer van goed **[in die Republiek]** deur enige persoon op of na die aanvangsdatum; en’’;

(b) deur in subartikel (3) paragrawe *(a)*, *(b)* en *(d)* deur die volgende paragrawe te vervang:

‘‘*(a)* Waar goed wat in die Republiek vervaardig is, synde van ’n klas of soort wat ingevolge Deel 2 of 3 van Bylae 1 by die **[Doeane- en Aksynswet]** Wet op Aksynsreg aan aksynsreg of omgewingsheffing onderworpe is, gelewer is teen ’n prys wat bedoelde aksynsreg of omgewingsheffing nie insluit nie en belasting ten opsigte van die lewering ingevolge subartikel (1)*(a)* betaalbaar geword het, word belasting op toegevoegde waarde teen die koers van 14 persent gehef en betaal ten bate van die Nasionale Inkomstefonds op ’n bedrag gelyk aan die bedrag van bedoelde aksynsreg of omgewingsheffing wat, behoudens ’n korting van bedoelde aksynsreg of omgewingsheffing kragtens die vermelde Wet, betaalbaar is.

(b) The tax payable in terms of paragraph *(a)* shall be paid by the person liable in terms of the **[Customs and]** Excise Duty Act for the payment of the said excise duty or environmental levy.

(d) **[Subject to this Act, the provisions of the Customs and Excise Act relating to the clearance of goods subject to excise duty or environmental levy and the payment of that excise duty or environmental levy shall *mutatis mutandis* have effect as if enacted in this Act]** The tax on the clearance of goods subject to excise duty or environmental levy shall be recovered or refunded in terms of the relevant provisions of the Excise Duty Act, as if the tax were an excise duty or environmental levy contemplated in that Act, whether or not the said provisions apply for the purposes of any excise duty or environmental levy levied in terms of that Act.''.

(2) Subsection (1) comes into operation on the date on which the Customs Control Act, 2014, takes effect.

Amendment of section 8 of Act 89 of 1991, as amended by section 24 of Act 136 of 1991, paragraph 4 of Government Notice 2695 of 8 November 1991, section 15 of Act 136 of 1992, section 24 of Act 97 of 1993, section 11 of Act 20 of 1994, section 20 of Act 46 of 1996, section 25 of Act 27 of 1997, section 83 of Act 53 of 1999, section 67 of Act 19 of 2001, section 151 of Act 60 of 2001, section 166 of Act 45 of 2003, section 95 of Act 32 of 2004, section 102 of Act 31 of 2005, section 172 of Act 34 of 2005, section 42 of Act 9 of 2006, section 79 of Act 20 of 2006, section 27 of Act 36 of 2007, section 106 of Act 60 of 2008, section 91 of Act 17 of 2009, section 120 of Act 7 of 2010, section 131 of Act 24 of 2011, section 146 of Act 22 of 2012 and section 166 of Act 31 of 2013

21. (1) Section 8 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (24) for the words preceding the further proviso of the following words:

''For the purposes of this Act, a vendor, being **[a customs controlled area]** an SEZ enterprise or an IDZ operator in a customs controlled area, shall be deemed to supply goods in the course or furtherance of an enterprise where movable goods are temporarily removed from a place in a customs controlled area to a place outside the customs controlled area, situated in the Republic, if those goods are not returned to the customs controlled area within 30 days of its removal, or within a period approved in writing by the **[Controller]** customs authority: Provided that this subsection shall not apply where those movable goods are supplied by the **[customs controlled area]** SEZ enterprise or IDZ operator, prior to the expiry of the relevant prescribed time period:''; and

(b) by the substitution in subsection (24) for paragraph *(a)* of the further proviso of the following paragraph:

''*(a)* goods that are **[deemed to have been imported under paragraph (i) of the proviso to section 13(1)]** cleared for home use in terms of the Customs Control Act; or''.

(2) Subsection (1) comes into operation on the date on which the Customs Control Act, 2014, takes effect.

Amendment of section 11 of Act 89 of 1991, as amended by section 27 of Act 136 of 1991, Government Notice 2695 of 8 November 1991, section 17 of Act 136 of 1992, section 27 of Act 97 of 1993, section 13 of Act 20 of 1994, section 28 of Act 27 of 1997, section 89 of Act 30 of 1998, section 85 of Act 53 of 1999, section 77 of Act 30 of 2000, section 43 of Act 5 of 2001, section 153 of Act 60 of 2001, section 169 of Act 45 of 2003, section 46 of Act 16 of 2004, section 98 of Act 32 of 2004, section 21 of Act 9 of 2005, section 105 of Act 31 of 2005, section 44 of Act 9 of 2006, section 81 of Act

(b) Die belasting wat ingevolge paragraaf *(a)* betaalbaar is, word betaal deur die persoon wat ingevolge die **[Doeane- en Aksynswet]** Wet op Aksynsreg aanspreeklik is vir die betaling van genoemde aksynsreg of omgewingsheffing.

(d) **[Behoudens die bepalings van hierdie Wet, is die bepalings van die Doeane- en Aksynswet met betrekking tot die klaring van goed wat aan aksynsreg of omgewingsheffing onderworpe is en die betaling van daardie aksynsreg of omgewingsheffing, *mutatis mutandis* van toepassing asof dit in hierdie Wet verorden is]** Die belasting op die klaring van goed wat aan aksynsreg of omgewingsheffing onderworpe is, moet verhaal word of terugbetaal word ingevolge die toepaslike bepalings van die Wet op Aksynsreg, asof die belasting 'n aksynsreg of omgewingsheffing beoog in daardie Wet is, hetsy die bedoelde bepalings van toepassing is al dan nie vir die doeleindes van enige aksynsreg of omgewingsheffing ingevolge daardie Wet gehef.''.

(2) Subartikel (1) tree in werking op die datum waarop die Wet op Doeanebeheer, 2014, in werking tree.

Wysiging van artikel 8 van Wet 89 van 1991, soos gewysig deur artikel 24 van Wet 136 van 1991, paragraaf 4 van Goewermentskennisgewing 2695 van 8 November 1991, artikel 15 van Wet 136 van 1992, artikel 24 van Wet 97 van 1993, artikel 11 van Wet 20 van 1994, artikel 20 van Wet 46 van 1996, artikel 25 van Wet 27 van 1997, artikel 83 van Wet 53 van 1999, artikel 67 van Wet 19 van 2001, artikel 151 van Wet 60 van 2001, artikel 166 van Wet 45 van 2003, artikel 95 van Wet 32 van 2004, artikel 102 van Wet 31 van 2005, artikel 172 van Wet 34 van 2005, artikel 42 van Wet 9 van 2006, artikel 79 van Wet 20 van 2006, artikel 27 van Wet 36 van 2007, artikel 106 van Wet 60 van 2008, artikel 91 van Wet 17 van 2009, artikel 120 van Wet 7 van 2010, artikel 131 van Wet 24 van 2011, artikel 146 van Wet 22 van 2012 en artikel 166 van Wet 31 van 2013

21. (1) Artikel 8 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur in subartikel (24) die woorde wat die verdere voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

''By die toepassing van hierdie Wet word 'n ondernemer wat 'n **[doeanebeheerdegebied-ondernemer]** SES onderneming of 'n **[nywerheidsontwikkelingsone]** NOS operateur in 'n doeanebeheerdegebied is, geag goed in die loop of ter bevordering van 'n onderneming te lewer waar roerende goed tydelik verskuif word van 'n plek in 'n doeanebeheerdegebied na 'n plek buite die doeanebeheerdegebied geleë in die Republiek, indien daardie goed nie binne 30 dae van daardie verskuiwing, of binne 'n tydperk skriftelik goedgekeur deur die **[Kontroleur]** doeanegesag na die doeanebeheerdegebied terugkeer nie: Met dien verstande dat hierdie subartikel nie van toepassing is nie waar daardie roerende goed deur die **[doeanebeheerdegebied-onderneming]** SES onderneming of NOS-operateur gelewer word voordat die betrokke voorgeskrewe tydperk verval:''; en

(b) deur in subartikel (24) paragraaf *(a)* van die verdere voorbehoudsbepaling deur die volgende paragraaf te vervang:

''*(a)* goed wat **[kragtens paragraaf (i) van die voorbehoudsbepaling tot artikel 13(1) geag word ingevoer te wees]** ingevolge die Wet op Doeanebeheer vir binnelandse gebruik geklaar is; of''.

(2) Subartikel (1) tree in werking op die datum waarop die Wet op Doeanebeheer, 2014, in werking tree.

Wysiging van artikel 11 van Wet 89 van 1991, soos gewysig deur artikel 27 van Wet 136 van 1991, Goewermentskennisgewing 2695 van 8 November 1991, artikel 17 van Wet 136 van 1992, artikel 27 van Wet 97 van 1993, artikel 13 van Wet 20 van 1994, artikel 28 van Wet 27 van 1997, artikel 89 van Wet 30 van 1998, artikel 85 van Wet 53 van 1999, artikel 77 van Wet 30 van 2000, artikel 43 van Wet 5 van 2001, artikel 153 van Wet 60 van 2001, artikel 169 van Wet 45 van 2003, artikel 46 van Wet 16 van 2004, artikel 98 van Wet 32 van 2004, artikel 21 van Wet 9 van 2005, artikel 105 van Wet 31 van 2005, artikel 44 van Wet 9 van 2006, artikel 81 van Wet

20 of 2006, section 105 of Act 35 of 2007, section 29 of Act 36 of 2007, Government Notice R.1024 in *Government Gazette* 32664 of 30 October 2009, section 134 of Act 24 of 2011 and section 169 of Act 31 of 2013

22. (1) Section 11 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (1) for paragraph *(c)* of the following paragraph:

"*(c)* the goods (being movable goods) are supplied to a lessee or other person under a rental agreement, charter party or agreement for chartering, if the goods are used exclusively in an export country or by **[a customs controlled area]** an SEZ enterprise or an IDZ operator in a customs controlled area: Provided that this subsection shall not apply where a 'motor car' as defined in section 1 is supplied to **[a person located]** an SEZ enterprise or an IDZ operator in a customs controlled area;";

(b) by the substitution in subsection (1) for paragraph *(h)* of the following paragraph:

"*(h)* the goods consist of fuel levy goods referred to in Fuel Item Levy numbers 195.10.03, 195.10.17, 195.20.01 and 195.20.03 in Part 5A of Schedule No. 1 to the **[Customs and]** Excise Duty Act; or";

(c) by the substitution in subsection (1) for paragraph *(h*A*)* of the following paragraph:

"*(h*A*)* the goods consist of petroleum oil and oils obtained from bituminous minerals, known as crude, referred to in Heading No. 27.09 in Chapter 27 of Schedule No. 1 to the Customs **[and Excise]** Duty Act when supplied for the purpose of being refined for the production of fuel levy goods as defined in section 1 of the **[Customs and]**Excise Duty Act; or";

(d) by the substitution in subsection (1) for paragraph *(l)* of the following paragraph:

"*(l)* the goods consist of illuminating kerosene (marked) intended for use as fuel for illuminating or heating, referred to in Fuel Item Levy number 195.10.13 in Part 5A of Schedule No. 1 to the **[Customs and]** Excise Duty Act and are not mixed or blended with another substance; or";

(e) by the substitution in subsection (1)*(m)* for the words preceding subparagraph (i) of the following words:

"a vendor supplies movable goods, (excluding any 'motor car' as defined in section 1), in terms of a sale or instalment credit agreement to **[a customs controlled area]** an SEZ enterprise or an IDZ operator in a customs controlled area and those goods are physically delivered to that **[customs controlled area]** SEZ enterprise or IDZ operator in a customs controlled area either—";

(f) by the substitution in subsection (1) for paragraph *(m*A*)* of the following paragraph:

"*(m*A*)* a vendor supplies fixed property situated in a customs controlled area to **[a customs controlled area]** an SEZ enterprise or an IDZ operator under any agreement of sale or letting or any other agreement under which the use or permission to use such fixed property is granted;";

(g) by the substitution in subsection (1) for paragraph *(u)* of the following paragraph:

"*(u)* the supply of goods, other than the supply of goods by **[an inbound duty and]** a tax free shop, which have been imported and **[entered]** cleared for storage in a **[licensed Customs and Excise]** storage warehouse but have not been **[entered]** cleared for home **[consumption]** use; or";

(h) by the substitution in subsection (1) for paragraph *(v)* of the following paragraph:

"*(v)* the supply of goods by **[an inbound duty and]** a tax free shop:";

20 van 2006, artikel 105 van Wet 35 van 2007, artikel 29 van Wet 36 van 2007, Goewermentskennisgewing R.1024 in *Staatskoerant* 32664 van 30 Oktober 2009, artikel 134 van Wet 24 van 2011 en artikel 169 van Wet 31 van 2013

22. (1) Artikel 11 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur in subartikel (1) paragraaf *(c)* deur die volgende paragraaf te vervang:

"*(c)* die goed (wat roerende goed is) gelewer word aan 'n huurder of ander persoon kragtens 'n huurooreenkoms, vragkontrak of ooreenkoms vir vervragting, indien die goed uitsluitlik in 'n uitvoerland of deur 'n **[doeanebeheerdegebied-ondernemer]** SES onderneming of 'n nywerheidsontwikkelingsone operateur in 'n doeanebeheerdegebied gebruik word: Met dien verstande dat hierdie subartikel nie van toepassing is waar 'n 'motor' soos omskryf in artikel 1 gelewer is aan 'n **[persoon]** SES onderneming of NOS operateur in 'n doeanebeheerdegebied;";

(b) deur in subartikel (1) paragraaf *(h)* deur die volgende paragraaf te vervang:

"*(h)* die goed bestaan uit brandstofheffinggoedere bedoel in Brandstof Item Heffing nommers 195.10.03, 195.10.17, 195.20.01 en 195.20.03 in Deel 5A van Bylae No. 1 by die **[Doeane- en Aksynswet]** Wet op Aksynsreg; of";

(c) deur in subartikel (1) paragraaf *(h*A*)* deur die volgende paragraaf te vervang:

"*(h*A*)* die goed bestaan uit petroleumolies en olies verkry van bitumineuse minerale, bekend as ru, bedoel in Opskrif No. 27.09 in Hoofstuk 27 **[van Deel 1]** van Bylae No. 1 by die **[Doeane- en Aksynswet]** Wet op Doeanereg wanneer gelewer vir die doel om geraffineer te word vir die produksie van brandstofheffinggoedere soos in artikel 1 van die **[Doeane- en Aksynswet]** Wet op Aksynsreg omskryf; of";

(d) deur in subartikel (1) paragraaf *(l)* deur die volgende paragraaf te vervang:

"*(l)* die goed bestaan uit ligkeroseen (gemerk) bedoel vir gebruik as brandstof vir verligting of verhitting, bedoel in Brandstof Item Heffing nommer 195.10.13 in Deel 5A van Bylae No. 1 by die **[Doeane- en Aksynswet]** Wet op Aksynsreg en nie met 'n ander stof gemeng of vermeng is nie; of";

(e) deur in subartikel (1)*(m)* die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:

" 'n ondernemer lewer roerende goed (uitgesluit enige 'motor' soos omskryf in artikel 1), ingevolge 'n verkoop of paaiementkredietooreenkoms aan 'n **[doeanebeheerdegebied-ondernemer]** SES onderneming of 'n **[nywerheidsontwikkelingsone]** NOS operateur in 'n doeanebeheerdegebied en daardie goed word fisies afgelewer aan daardie **[doeanebeheerdegebied-ondernemer]** SES onderneming of **['n nywerheidsontwikkelingsone]** NOS operateur in **[die doeanebeheergebied]** 'n doeanebeheerdegebied, of—";

(f) deur in subartikel (1) paragraaf *(m*A*)* deur die volgende paragraaf te vervang:

"*(m*A*)* 'n ondernemer lewer vaste eiendom geleë in 'n doeanebeheerdegebied aan 'n **[doeanebeheerdegebied-ondernemer]** SES onderneming of 'n **[nywerheidsontwikkelingsone]** NOS operateur ingevolge 'n verkoop- of verhuringsooreenkoms of enige ander ooreenkoms waaronder die gebruik of toestemming om daardie vaste eiendom te gebruik, verskaf word;";

(g) deur in subartikel (1) paragraaf *(u)* deur die volgende paragraaf te vervang:

"(u) die lewering van goed, behalwe die lewering van goed deur 'n **[inkomend reg- en belastingvrye winkel]** belastingvry-winkel, wat ingevoer is en vir stoor in 'n **[gelisensieerde Doeane- en Aksynsbergingstoor]** bergingspakhuis geklaar is maar nie vir **[tuisverbruik]** binnelandse gebruik geklaar is nie; of";

(h) deur in subartikel (1) paragraaf *(v)* deur die volgende paragraaf te vervang:

"*(v)* die lewering van goed deur 'n **[inkomend reg- en belastingvrye winkel]** belastingvry-winkel:";

(i) by the substitution in subsection (2) for paragraph *(e)* of the following paragraph:

"*(e)* the services comprise the transport of goods or any ancillary transport services supplied directly in connection with the exportation from the Republic or the importation **[into the Republic]** of goods or the movement of goods through the Republic from one export country to another export country, where such services are supplied directly to a person who is not a resident of the Republic and is not a vendor, otherwise than through an agent or other person; or"; and

(j) by the substitution in subsection (2) for paragraph *(k)* of the following paragraph:

"*(k)* the services are physically rendered elsewhere than in the Republic or to **[a customs controlled area]** an SEZ enterprise or an IDZ operator in a customs controlled area; or".

(2) Subsection (1) comes into operation on the date on which the Customs Control Act, 2014, takes effect.

Amendment of section 12 of Act 89 of 1991, as amended by section 18 of Act 136 of 1992, section 14 of Act 20 of 1994, section 22 of Act 37 of 1996, section 69 of Act 19 of 2001, section 154 of Act 60 of 2001, section 117 of Act 74 of 2002, section 99 of Act 32 of 2004, section 45 of Act 9 of 2006, section 82 of Act 20 of 2006, section 109 of Act 60 of 2008, section 147 of Act 22 of 2012 and section 170 of Act 31 of 2013

23. (1) Section 12 of the Value-Added Tax Act, 1991, is hereby amended by the substitution in paragraph *(k)* for the words preceding the proviso of the following words:

"the supply of goods in the Republic by any person that is not a resident of the Republic and that is not a vendor, other than the supply of goods by **[an inbound duty and]** a tax free shop, which have not been **[entered]** cleared for home **[consumption]** use:".

(2) Subsection (1) comes into operation on the date on which the Customs Control Act, 2014, takes effect.

Amendment of section 13 of Act 89 of 1991, as amended by section 29 of Act 136 of 1991, section 19 of Act 136 of 1992, section 15 of Act 20 of 1994, section 30 of Act 27 of 1997, section 34 of Act 34 of 1997, section 86 of Act 53 of 1999, section 70 of Act 19 of 2001, section 155 of Act 60 of 2001, section 170 of Act 45 of 2003, section 100 of Act 32 of 2004, section 106 of Act 31 of 2005, section 110 of Act 60 of 2008, section 135 of Act 24 of 2011, section 271 of Act 28 of 2011, read with item 112 of Schedule 1 to that Act and section 171 of Act 31 of 2013

24. (1) Section 13 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (1) for the words preceding the proviso of the following words:

"For the purposes of this Act the importation of goods shall be deemed to **[be imported into the Republic]** take place on the date **[on which the goods are]** contemplated in section 22 of the Customs Duty Act, regardless of whether or not customs duty is payable or a rebate of customs duty is granted in terms of the **[provisions of the]** Customs **[and Excise]** Duty Act **[deemed to be imported:]**.";

(b) by the deletion in subsection (1) of the proviso;

(c) by the substitution in subsection (2) for the words preceding paragraph *(a)* of the following words:

"For the purposes of this Act the value to be placed on the importation of goods **[into the Republic]** shall be deemed to be—";

(d) by the substitution in subsection (2) for paragraph *(a)* of the following paragraph:

"*(a)* **[where such goods are entered or are required to be entered for home consumption in terms of the Customs and Excise Act,]** the value **[thereof]** of such goods for customs duty purposes, in terms of the Customs Duty Act, plus any duty levied, in terms of the **[said]**

(i) deur in subartikel (2) paragraaf *(e)* deur die volgende paragraaf te vervang:

"*(e)* die dienste bestaan uit die vervoer van goed of enige aanvullende vervoerdienste wat gelewer word regstreeks in verband met die uitvoer uit die Republiek of die invoer **[in die Republiek]** van goed of die beweging van goed deur die Republiek van 'n uitvoerland na 'n ander uitvoerland, waar daardie dienste gelewer word regstreeks aan 'n persoon wat nie 'n inwoner van die Republiek is nie en nie 'n ondernemer is nie, behalwe deur 'n agent of 'n ander persoon; of"; en

(j) deur in subartikel (2) paragraaf *(k)* deur die volgende paragraaf te vervang:

"*(k)* die dienste fisies elders as in die Republiek gelewer word of aan 'n **[doeanebeheerdegebied-ondernemer]** SES onderneming of 'n **[nywerheidsontwikkelingsone]** NOS operateur in 'n doeanebeheerdegebied; of".

(2) Subartikel (1) tree in werking op die datum waarop die Wet op Doeanebeheer, 2014, in werking tree.

Wysiging van artikel 12 van Wet 89 van 1991, soos gewysig deur artikel 18 van Wet 136 van 1992, artikel 14 van Wet 20 van 1994, artikel 22 van Wet 37 van 1996, artikel 69 van Wet 19 van 2001, artikel 154 van Wet 60 van 2001, artikel 117 van Wet 74 van 2002, artikel 99 van Wet 32 van 2004, artikel 45 van Wet 9 van 2006, artikel 82 van Wet 20 van 2006, artikel 109 van Wet 60 van 2008, artikel 147 van Wet 22 van 2012 en artikel 170 van Wet 31 van 2013

23. (1) Artikel 12 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur in paragraaf *(k)* die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

"die lewering van goed in die Republiek deur enige persoon wat nie 'n inwoner van die Republiek is nie en wat nie 'n ondernemer is nie, behalwe die lewering van goed deur 'n **[inkomend reg- en belastingvrye winkel]** belastingvry-winkel, wat nie vir **[tuisverbruik]** binnelandse gebruik geklaar is nie:".

(2) Subartikel (1) tree in werking op die datum waarop die Wet op Doeanebeheer, 2014, in werking tree.

Wysiging van artikel 13 van Wet 89 van 1991, soos gewysig deur artikel 29 van Wet 136 van 1991, artikel 19 van Wet 136 van 1992, artikel 15 van Wet 20 van 1994, artikel 30 van Wet 27 van 1997, artikel 34 van Wet 34 van 1997, artikel 86 van Wet 53 van 1999, artikel 70 van Wet 19 van 2001, artikel 155 van Wet 60 van 2001, artikel 170 van Wet 45 van 2003, artikel 100 van Wet 32 van 2004, artikel 106 van Wet 31 van 2005, artikel 110 van Wet 60 van 2008, artikel 135 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, gelees met paragraaf 112 van Bylae 1 by daardie Wet en artikel 171 van Wet 31 van 2013

24. (1) Artikel 13 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur in subartikel (1) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

"By die toepassing van hierdie Wet word die invoer van goed geag **[in die Republiek ingevoer te wees]** plaas te vind op die datum **[waarop die goed]** beoog in artikel 22 van die Wet op Doeanereg, hetsy doeanereg betaalbaar is of 'n korting van doeanereg toegestaan word ingevolge **[die bepalings van]** die **[Doeane- en Aksynswet geag word ingevoer te word:]** Wet op Doeanereg al dan nie.";

(b) deur in subartikel (1) die voorbehoudsbepaling te skrap;

(c) deur in subartikel (2) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

"By die toepassing van hierdie Wet word die waarde wat geplaas moet word op die invoer van goed **[in die Republiek,]** geag—";

(d) deur in subartikel (2) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* **[waar daardie goed ingevolge die Doeane- en Aksynswet vir binnelandse verbruik geklaar word of geklaar moet word,]** die waarde **[daarvan]** van daardie goed vir doeaneregdoeleindes ingevolge die Wet op Doeanereg te wees, plus enige reg ingevolge

Customs Duty Act in respect of the importation of such goods, plus 10 per cent of the said value; or'';

(e) by the substitution for subsection (2A) of the following subsection:

''(2A) The value to be placed on the importation of goods **[into the Republic]** which have been **[imported and entered]** cleared for storage in a **[licensed Customs and Excise]** storage warehouse but have not been **[entered]** cleared for home **[consumption]** use shall be deemed to be the greater of the value determined in terms of subsection (2)*(a)* or the value of acquisition determined under section 10(3) if those goods while stored in that storage warehouse are supplied to any person before being **[entered]** cleared for home **[consumption]** use.'';

(f) by the substitution in subsection (2B) for the words preceding paragraph *(a)* of the following words:

''Notwithstanding subsection (2), the value to be placed on the importation of goods **[into the Republic]** where—'';

(g) by the substitution in subsection (5) for paragraph *(a)* of the following paragraph:

''*(a)* for the collection (in such manner as the Commissioner may determine) by a SARS official, or the Managing Director of the South African Post Office Limited on behalf of the Commissioner, of the tax payable in terms of this Act in respect of the importation of any goods **[into the Republic]**; and''; and

(h) by the substitution for subsection (6) of the following subsection:

''(6) **[Subject to this Act, the provisions of the Customs and Excise Act relating to the importation, transit, coastwise carriage and clearance of goods and the payment and recovery of duty shall *mutatis mutandis* apply as if enacted in this Act, whether or not the said provisions apply for the purposes of any duty levied in terms of the Customs and Excise Act.]** The tax on importation of goods shall be recovered or refunded in terms of the Customs Duty Act as if the tax were an import duty contemplated in section 18 of that Act, regardless of whether or not the said section applies for the purposes of any import duty levied in terms of that Act.''.

(2) Subsection (1) comes into operation on the date on which the Customs Control Act, 2014, takes effect.

Amendment of section 16 of Act 89 of 1991, as amended by section 30 of Act 136 of 1991, section 21 of Act 136 of 1992, section 30 of Act 97 of 1993, section 16 of Act 20 of 1994, section 23 of Act 37 of 1996, section 32 of Act 27 of 1997, section 91 of Act 30 of 1998, section 87 of Act 53 of 1999, section 71 of Act 19 of 2001, section 156 of Act 60 of 2001, section 172 of Act 45 of 2003, section 107 of Act 31 of 2005, section 47 of Act 9 of 2006, section 83 of Act 20 of 2006, section 83 of Act 8 of 2007, section 106 of Act 35 of 2007, section 30 of Act 36 of 2007, section 29 of Act 8 of 2010, section 137 of Act 24 of 2011, section 148 of Act 22 of 2012 and section 173 of Act 31 of 2013

25. (1) Section 16 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (2) for paragraph *(d)* of the following paragraph:

''*(d)* a bill of entry or other document prescribed in terms of the Customs and Excise Act together with the receipt for the payment of the tax in relation to the said importation have been delivered (including by means of an electronic delivery mechanism) in accordance with that Act and are held by the vendor making that deduction, **[or by his agent as contemplated in section 54(3)*(b)*]** at the time that any return in respect of that importation is furnished; or'';

(b) by the insertion in subsection (2) after paragraph *(d)* of the following paragraph:

''*(d*A*)* a bill of entry or other document prescribed in terms of the Customs and Excise Act as contemplated in section 54(2A) is held by the agent, and a statement as contemplated in section 54(3)*(b)*

[bedoelde] die Wet op Doeanereg ten opsigte van die invoer van daardie goed gehef, plus 10 persent van bedoelde waarde; of'';

(e) deur subartikel (2A) deur die volgende subartikel te vervang:

''(2A) Die waarde geplaas te word op die invoer van goed **[in die Republiek]** wat **[ingevoer en]** geklaar is vir stoor in 'n **[gelisensieerde doeane- en aksynsopslagpakhuis]** bergingspakhuis maar nie vir binnelandse **[verbruik]** gebruik geklaar is nie, word geag die grootste van die waarde ingevolge subartikel (2)*(a)* bepaal of die waarde van verkryging kragtens artikel 10(3) bepaal te wees indien daardie goed, terwyl hulle in daardie **[opslagpakhuis]** bergingspakhuis gestoor word, verskaf word aan enige persoon voordat hulle vir binnelandse **[verbruik]** gebruik geklaar word.'';

(f) deur in subartikel (2B) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

''Ondanks subartikel (2) is die waarde geplaas te word op die invoer van goed **[in die Republiek]** waar—'';

(g) deur in subartikel (5) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* vir die invordering (op die wyse wat die Kommissaris mag bepaal) deur 'n SAID-amptenaar, of die Besturende Direkteur van die Suid-Afrikaanse Poskantoor Beperk ten behoewe van die Kommissaris van die belasting betaalbaar ingevolge hierdie Wet ten opsigte van die invoer van goed **[in die Republiek]**; en''; en

(h) deur subartikel (6) deur die volgende subartikel te vervang:

''(6) **[Die bepalings van die Doeane- en Aksynswet met betrekking tot die invoer, deurvoer, kusvervoer en klaring van goed en die betaling en verhaling van enige reg is, behoudens die bepalings van hierdie Wet, *mutatis mutandis* van toepassing asof dit in hierdie Wet verorden is, ongeag of bedoelde bepalings vir die doeleindes van enige reg wat ingevolge die Doeane- en Aksynswet gehef word van toepassing is al dan nie.]** Die belasting op invoer van goed sal ingevolge die Wet op Doeanereg verhaal word of terugbetaal word asof die belasting 'n invoerreg beoog in artikel 18 van daardie Wet was, hetsy die bedoelde artikel van toepassing is vir doeleindes van enige invoerreg ingevolge daardie Wet gehef, al dan nie.''.

(2) Subartikel (1) tree in werking op die datum waarop die Wet op Doeane-beheer, 2014, in werking tree.

Wysiging van artikel 16 van Wet 89 van 1991, soos gewysig deur artikel 30 van Wet 136 van 1991, artikel 21 van Wet 136 van 1992, artikel 30 van Wet 97 van 1993, artikel 16 van Wet 20 van 1994, artikel 23 van Wet 37 van 1996, artikel 32 van Wet 27 van 1997, artikel 91 van Wet 30 van 1998, artikel 87 van Wet 53 van 1999, artikel 71 van Wet 19 van 2001, artikel 156 van Wet 60 van 2001, artikel 172 van Wet 45 van 2003, artikel 107 van Wet 31 van 2005, artikel 47 van Wet 9 van 2006, artikel 83 van Wet 20 van 2006, artikel 83 van Wet 8 van 2007, artikel 106 van Wet 35 van 2007, artikel 30 van Wet 36 van 2007, artikel 29 van Wet 8 van 2010, artikel 137 van Wet 24 van 2011, artikel 148 van Wet 22 van 2012 en artikel 173 van Wet 31 van 2013

25. (1) Artikel 16 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur in subartikel (2) paragraaf *(d)* deur die volgende paragraaf te vervang:

''*(d)* 'n klaringsbrief of ander dokument wat ingevolge die Doeane- en Aksynswet voorgeskryf is tesame met die kwitansie vir die betaling van die belasting met betrekking tot bedoelde invoer, ooreenkomstig daardie Wet **[voorgelê]** gelewer is (insluitend deur middel van 'n elektroniese leweringsmeganisme) en deur die ondernemer wat die aftrekking doen, **[of deur sy agent soos in artikel 54(3)*(b)* beoog,]** gehou word wanneer 'n opgawe ten opsigte van bedoelde invoer verstrek word; of'';

(b) deur in subartikel (2) na paragraaf *(d)* die volgende paragraaf in te voeg:

''*(d*A*)* 'n klaringsbrief of ander dokument wat ingevolge die Doeane- en Aksynswet voorgeskryf is soos beoog in artikel 54(2A) deur die agent gehou word, en 'n verklaring soos in artikel 54(3)*(b)* beoog,

is held by the vendor at the time that any return in respect of that importation is furnished; or''; and

(c) by the substitution for the proviso to subsection (2) of the following proviso:

''; 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 (including by means of an electronic delivery mechanism) 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 and Part A of Chapter 4 of the Tax Administration Act.''.

(2) Subsection (1) comes into operation on 1 April 2015.

Amendment of section 16 of Act 89 of 1991, as amended by section 30 of Act 136 of 1991, section 21 of Act 136 of 1992, section 30 of Act 97 of 1993, section 16 of Act 20 of 1994, section 23 of Act 37 of 1996, section 32 of Act 27 of 1997, section 91 of Act 30 of 1998, section 87 of Act 53 of 1999, section 71 of Act 19 of 2001, section 156 of Act 60 of 2001, section 172 of Act 45 of 2003, section 107 of Act 31 of 2005, section 47 of Act 9 of 2006, section 83 of Act 20 of 2006, section 83 of Act 8 of 2007, section 106 of Act 35 of 2007, section 30 of Act 36 of 2007, section 29 of Act 8 of 2010, section 137 of Act 24 of 2011, section 148 of Act 22 of 2012, section 173 of Act 31 of 2013 and section 25 of this Act

26. (1) Section 16 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (2) for the words preceding paragraph *(a)* of the following words:

''No deduction of input tax in respect of a supply of goods or services, the importation of any goods **[into the Republic]** or any other deduction shall be made in terms of this Act, unless—'';

(b) by the substitution in subsection (2) for paragraph *(c)* of the following paragraph:

''*(c)* **[sufficient]** records are maintained as required by section 20(8) where the supply is a supply of second-hand goods or a supply of goods as contemplated in section 8(10) and in either case is a supply to which that section relates; or'';

(c) by the substitution in subsection (2) for paragraphs *(d)* and *(d*A*)* of the following paragraphs:

''*(d)* a **[bill of entry]** release notification or other document prescribed in terms of the Customs **[and Excise]** Control Act together with the receipt for the payment of the tax in relation to the said importation have been delivered (including by means of an electronic delivery mechanism) in accordance with that Act and are held by the vendor making that deduction, at the time that any return in respect of that importation is furnished; or

*(d*A*)* a **[bill of entry]** release notification or other document prescribed in terms of the Customs **[and Excise]** Control Act as contemplated in section 54(2A) is held by the agent, and a statement as contemplated in section 54(3)*(b)* is held by the vendor at the time that any return in respect of that importation is furnished; or'';

(d) by the substitution for the proviso to subsection (2) of the following proviso:

''; 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]** release notification or other document has been delivered (including by means of an electronic delivery mechanism) in accordance

deur die ondernemer gehou word wanneer 'n opgawe ten opsigte van bedoelde invoer verstrek word; of''; en

(c) deur die voorbehoudsbepaling tot subartikel (2) deur die volgende voorbehoudsbepaling te vervang:

''Met dien verstande dat waar 'n belastingfaktuur of debietnota of kredietnota met betrekking tot bedoelde lewering ooreenkomstig hierdie Wet verstrek is, of 'n klaringsbrief of ander dokument ooreenkomstig die Doeane- en Aksynswet gelewer is (insluitend deur middel van 'n elektroniese leweringsmeganisme), na gelang van die geval, die Kommissaris kan bepaal dat geen aftrekking vir insetbelasting met betrekking tot daardie lewering of invoer gedoen word nie tensy die belastingfaktuur of debietnota of kredietnota of die klaringsbrief of ander dokument behou is ooreenkomstig die bepalings van artikel 55 en Deel A van Hoofstuk 4 van die Wet op Belastingadministrasie.''.

(2) Subartikel (1) tree op 1 April 2015 in werking.

Wysiging van artikel 16 van Wet 89 van 1991, soos gewysig deur artikel 30 van Wet 136 van 1991, artikel 21 van Wet 136 van 1992, artikel 30 van Wet 97 van 1993, artikel 16 van Wet 20 van 1994, artikel 23 van Wet 37 van 1996, artikel 32 van Wet 27 van 1997, artikel 91 van Wet 30 van 1998, artikel 87 van Wet 53 van 1999, artikel 71 van Wet 19 van 2001, artikel 156 van Wet 60 van 2001, artikel 172 van Wet 45 van 2003, artikel 107 van Wet 31 van 2005, artikel 47 van Wet 9 van 2006, artikel 83 van Wet 20 van 2006, artikel 83 van Wet 8 van 2007, artikel 106 van Wet 35 van 2007, artikel 30 van Wet 36 van 2007, artikel 29 van Wet 8 van 2010, artikel 137 van Wet 24 van 2011, artikel 148 van Wet 22 van 2012, artikel 173 van Wet 31 van 2013 en artikel 25 van hierdie Wet

26. (1) Artikel 16 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur in subartikel (2) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

''Geen aftrekking van insetbelasting ten opsigte van 'n lewering of die invoer van enige goedere **[in die Republiek]** gedoen, of enige ander aftrekking, mag ingevolge hierdie Wet gemaak word nie, tensy—'';

(b) deur in subartikel (2) paragraaf *(c)* deur die volgende paragraaf te vervang:

''*(c)* **[voldoende]** aantekeninge gehou word soos deur artikel 20(8) vereis waar die lewering 'n lewering van tweedehandse goed is of 'n lewering van goed in artikel 8(10) beoog en in die een of die ander geval 'n lewering is waarop daardie artikel betrekking het; of'';

(c) deur in subartikel (2) paragrawe *(d)* en *(d*A*)* deur die volgende paragrawe te vervang:

''*(d)* 'n **[klaringsbrief]** vrystellingskennisgewing of ander dokument wat ingevolge die **[Doeane- en Aksynswet]** Wet op Doeanebeheer voorgeskryf is tesame met die kwitansie vir die betaling van die belasting met betrekking tot bedoelde invoer, ooreenkomstig daardie Wet gelewer is (insluitend deur middel van 'n elektroniese leweringsmeganisme) en deur die ondernemer wat die aftrekking doen, gehou word wanneer 'n opgawe ten opsigte van bedoelde invoer verstrek word; of

*(d*A*)* 'n **[klaringsbrief]** vrystellingskennisgewing of ander dokument wat ingevolge die **[Doeane- en Aksynswet]** Wet op Doeanebeheer voorgeskryf is soos beoog in artikel 54(2A) deur die agent gehou word, en 'n verklaring soos in artikel 54(3)*(b)* beoog, deur die ondernemer gehou word wanneer 'n opgawe ten opsigte van bedoelde invoer verstrek word; of'';

(d) deur die voorbehoudsbepaling tot subartikel (2) deur die volgende voorbehoudsbepaling te vervang:

'': Met dien verstande dat waar 'n belastingfaktuur of debietnota of kredietnota met betrekking tot bedoelde lewering ooreenkomstig hierdie Wet verstrek is, of 'n **[klaringsbrief]** vrystellingskennisgewing of ander dokument ooreenkomstig die **[Doeane- en Aksynswet]** Wet op Doeanebeheer gelewer is (insluitend deur middel van 'n elektroniese leweringsmeganisme), na gelang van die geval, die Kommissaris kan

with the Customs **[and Excise]** Control 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]** release notification or other document is retained in accordance with the provisions of section 55 and Part A of Chapter 4 of the Tax Administration Act.'';

(e) by the substitution in subsection (3)*(n)* for subparagraphs (i) and (ii) of the following subparagraphs:

''(i) those goods are returned to the **[customs controlled area]** SEZ enterprise or IDZ operator in a customs controlled area; or

(ii) those goods are supplied by the **[customs controlled area]** SEZ enterprise or IDZ operator in a customs controlled area where those goods are supplied after the relevant prescribed time period contemplated in section 8(24):''; and

(f) by the substitution in paragraph (i) of the proviso to subsection (3) for subparagraph *(bb)* of the following subparagraph:

''*(bb)* goods were **[entered]** cleared for home **[consumption]** use in terms of the Customs **[and Excise]** Control Act;''.

(2) Paragraphs *(a)*, *(c)*, *(d)*, *(e)* and *(f)* of subsection (1) come into operation on the date on which the Customs Control Act, 2014, takes effect.

Amendment of section 18 of Act 89 of 1991, as amended by section 32 of Act 136 of 1991, section 23 of Act 136 of 1992, section 32 of Act 97 of 1993, section 18 of Act 20 of 1994, section 34 of Act 27 of 1997, section 93 of Act 30 of 1998, section 89 of Act 53 of 1999, section 174 of Act 45 of 2003, section 103 of Act 32 of 2004, section 109 of Act 31 of 2005, section 49 of Act 9 of 2006, section 85 of Act 20 of 2006, section 112 of Act 60 of 2008, section 123 of Act 7 of 2010, section 138 of Act 24 of 2011 and section 149 of Act 22 of 2012

27. (1) Section 18 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for subsection (10) of the following subsection:

''(10) Where—

(a) goods or services have been supplied by a vendor at the zero rate in terms of **[sections]** section 11(1)*(c)*, 11(1)*(m)*, 11(1)*(m*A*)* or 11(2)*(k)* to a vendor, that is **[a customs controlled area]** an SEZ enterprise or an IDZ operator in a customs controlled area; or

(b) goods have been imported **[into the Republic]** by a vendor, being **[a customs controlled area]** an SEZ enterprise or an IDZ operator in a customs controlled area and those goods are exempt from tax in terms of section 13(3),

and where a deduction of input tax would have been denied in terms of section 17(2), or to the extent that such goods or services are not wholly for consumption, use or supply within a customs controlled area in the course of making taxable supplies by that vendor, that is **[a customs controlled area]** an SEZ enterprise or an IDZ operator, those goods or services shall be deemed to be supplied by the vendor concerned, that is an SEZ enterprise or an IDZ operator, in the same tax period in which they were so acquired, in accordance with the formula:

$$A \times B$$

in which formula—

'A' represents the rate of tax levied in terms of section 7(1); and

'B' represents—

(i) the cost to the vendor, that is an SEZ enterprise or an IDZ operator, of the acquisition of those goods or services which were supplied to him or her in terms of **[sections]** section 11(1)*(c)*, 11(1)*(m)*, 11(1)*(m*A*)* or 11(2)*(k)*; or

(ii) the value to be placed on the importation of goods **[into the Republic]** as determined in terms of section 13(2).''.

bepaal dat geen aftrekking vir insetbelasting met betrekking tot daardie lewering of invoer gedoen word nie tensy die belastingfaktuur of debietnota of kredietnota of die **[klaringsbrief]** vrystellingskennisgewing of ander dokument behou is ooreenkomstig die bepalings van artikel 55 en Deel A van Hoofstuk 4 van die Wet op Belastingadministrasie'';

(e) deur in subartikel (3)*(n)* subparagrawe (i) en (ii) deur die volgende subparagrawe te vervang:

''(i) waarop daardie goed aan die **[doeanebeheerdegebied-onderneming]** SES onderneming of **[NOS-operateur]** NOS operateur in 'n doeanebeheerdegebied terugbesorg word; of

(ii) waarop daardie goed deur die **[doeanebeheerdegebied-onderneming]** SES onderneming of **[NOS-operateur]** NOS operateur in 'n doeanebeheerdegebied gelewer word waar daardie goed gelewer word na die betrokke voorgeskrewe tydperk in artikel 8(24) beoog:''; en

(f) deur in paragraaf (i) van die voorbehoudsbepaling tot subartikel (3) subparagraaf *(bb)* deur die volgende subparagraaf te vervang:

''*(bb)* goed geklaar was vir binnelandse **[verbruik]** gebruik ingevolge die **[Doeane- en Aksynswet]** Wet op Doeanebeheer;''.

(2) Paragrawe *(a)*, *(c)*, *(d)*, *(e)* en *(f)* van subartikel (1) tree in werking op die datum waarop die Wet op Doeanebeheer, 2014, in werking tree.

Wysiging van artikel 18 van Wet 89 van 1991, soos gewysig deur artikel 32 van Wet 136 van 1991, artikel 23 van Wet 136 van 1992, artikel 32 van Wet 97 van 1993, artikel 18 van Wet 20 van 1994, artikel 34 van Wet 27 van 1997, artikel 93 van Wet 30 van 1998, artikel 89 van Wet 53 van 1999, artikel 174 van Wet 45 van 2003, artikel 103 van Wet 32 van 2004, artikel 109 van Wet 31 van 2005, artikel 49 van Wet 9 van 2006, artikel 85 van Wet 20 van 2006, artikel 112 van Wet 60 van 2008, artikel 123 van Wet 7 van 2010, artikel 138 van Wet 24 van 2011 en artikel 149 van Wet 22 van 2012

27. (1) Artikel 18 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur subartikel (10) deur die volgende subartikel te vervang:

''(10) Waar—

(a) goed of dienste deur 'n ondernemer ingevolge **[artikels]** artikel 11(1)*(c)*, 11(1)*(m)*, 11(1)*(m*A*)* of 11(2)*(k)* teen die nulkoers gelewer is aan 'n ondernemer, synde 'n **[doeanebeheerdegebied-ondernemer]** SES onderneming of 'n **[nywerheidsontwikkelingsone]** NOS operateur in 'n doeanebeheerdegebied; of

(b) goed deur 'n ondernemer, synde 'n **[doeanebeheerdegebied-ondernemer]** SES onderneming of 'n **[nywerheidsontwikkelingsone]** NOS operateur in 'n doeanebeheerdegebied **[in die Republiek]** ingevoer is en daardie goed vrygestel is van belasting ingevolge artikel 13(3),

en waar 'n aftrekking van insetbelasting ingevolge artikel 17(2) ontsê sou gewees het, **[en]** of tot die mate dat daardie goed of dienste nie geheel en al verbruik, gebruik of gelewer word binne 'n doeanebeheerdegebied in die loop van die maak van belasbare lewerings deur daardie ondernemer, synde 'n **[doeanebeheerdegebied-ondernemer]** SES onderneming of 'n **[nywerheidsontwikkelingsone]** NOS operateur nie, sal daardie goed of dienste geag gelewer te wees deur die betrokke ondernemer, wat 'n SES onderneming of 'n NOS operateur is, in dieselfde belastingtydperk waarin dit verkry was, ooreenkomstig die formule:

$$A \times B$$

in welke formule—

'A' die belastingkoers gehef ingevolge 7(1) voorstel; en

'B' voorstel—

(i) die koste vir die ondernemer, wat 'n SES onderneming of 'n NOS operateur is, van die verkryging van daardie goed of dienste wat aan hom of haar ingevolge **[artikels]** artikel 11(1)*(c)*, 11(1)*(m)*, 11(1)*(m*A*)* of 11(2)*(k)* gelewer is; of

(ii) die waarde wat geplaas is op die invoer van goed **[in die Republiek]** soos bepaal ingevolge artikel 13(2).''.

(2) Subsection (1) comes into operation on the date on which the Customs Control Act, 2014, takes effect.

Amendment of section 27 of Act 89 of 1991, as amended by section 34 of Act 136 of 1991, section 28 of Act 136 of 1992, section 78 of Act 30 of 2000, section 11 of Act 10 of 2005, section 50 of Act 9 of 2006, section 1 of Act 3 of 2008, section 25 of Act 4 of 2008, section 271 of Act 28 of 2011, read with paragraph 120 of Schedule 1 to that Act and section 22 of Act 39 of 2014

28. (1) Section 27 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the deletion in subsection (1) of the definition of "Category F";

(b) by the substitution in subsection (2) for paragraph *(a)* of the following paragraph:

"*(a)* Every vendor, not being a vendor who falls within Category C, D**[,]** or E **[or F]** as contemplated in subsection (3), (4)**[,]** or (4A) **[or (4B)]**, shall fall within Category A or Category B.";

(c) by the substitution in subsection (3) for the words following paragraph *(c)* of the following words:

"and the Commissioner has directed that, with effect from the commencement date or such later date as may be appropriate, the vendor shall fall within Category C: Provided that a vendor falling within Category C shall cease to fall within that Category with effect from the commencement of a future period notified by the Commissioner, if the vendor has applied in writing to be placed within Category A, B, D**[,]** or E **[or F]** and the Commissioner is satisfied that by reason of a change in the vendor's circumstances he satisfies the requirements of this section for placing within Category A, B, D**[,]** or E **[or F]**.";

(d) by the substitution in subsection (4) for the words following paragraph *(b)* of the following words:

"and the Commissioner has directed that, with effect from the commencement date or such later date as may be appropriate, the vendor shall fall within Category D: Provided that a vendor falling within Category D shall cease to fall within that Category with effect from the commencement of a future period notified by the Commissioner, if written application is made by the person who made the application referred to in subparagraph (v) for the vendor to be placed within Category A, B, C**[,]** or E **[or F]** or the Commissioner is satisfied that by reason of a change in circumstances that vendor should be placed within Category A, B, C**[,]** or E **[or F]**.";

(e) by the substitution in subsection (4A) for paragraph (ii) of the proviso of the following paragraph:

"(ii) the Commissioner is satisfied that by reason of a change in circumstances, that vendor should be placed in Category A, B, C**[,]** or D **[or F]**; or"; and

(f) by the deletion of subsection (4B).

(2) Subsection (1) comes into operation on 1 July 2015 and applies in respect of tax periods commencing on or after that date.

Amendment of section 31 of Act 89 of 1991, as amended by section 80 of Act 30 of 2000, section 180 of Act 45 of 2003, section 41 of Act 34 of 2004, section 38 of Act 32 of 2005, section 87 of Act 20 of 2006 and section 271 of Act 28 of 2011, read with paragraph 124 of Schedule 1 to that Act

29. Section 31 of the Value-Added Tax Act, 1991, is hereby amended by the substitution in subsection (1) for paragraph *(f)* of the following paragraph:

"*(f)* any person who holds himself or herself 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 of **[an export incentive scheme]** any regulation referred to in paragraph *(d)* of the definition of 'exported' in section 1, to which such person is not entitled.".

(2) Subartikel (1) tree in werking op die datum waarop die Wet op Doeanebeheer, 2014, in werking tree.

Wysiging van artikel 27 van Wet 89 van 1991, soos gewysig deur artikel 34 van Wet 136 van 1991, artikel 28 van Wet 136 van 1992, artikel 78 van Wet 30 van 2000, artikel 11 van Wet 10 van 2005, artikel 50 van Wet 9 van 2006, artikel 1 van Wet 3 van 2008, artikel 25 van Wet 4 van 2008, artikel 271 van Wet 28 van 2011, gelees met paragraaf 120 van Bylae 1 by daardie Wet en artikel 22 van Wet 39 van 2014

28. (1) Artikel 27 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur in subartikel (1) die omskrywing van "Kategorie F" te skrap;

(b) deur in subartikel (2) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* Elke ondernemer wat nie 'n ondernemer is wat in Kategorie C, D**[,]** of E **[of F]** val soos in subartikel (3), (4)**[,]** of (4A) **[of (4B)]** beoog nie, val in Kategorie A of Kategorie B.";

(c) deur in subartikel (3) die woorde wat op paragraaf *(c)* volg deur die volgende woorde te vervang:

"en die Kommissaris opdrag gegee het dat, met ingang van die aanvangsdatum of 'n latere datum wat paslik mag wees, die ondernemer in Kategorie C val: Met dien verstande dat 'n ondernemer wat in Kategorie C val, ophou om in daardie Kategorie te val met ingang van die begin van 'n toekomstige tydperk deur die Kommissaris aangekondig, indien die ondernemer skriftelik aansoek gedoen het om in Kategorie A, B, D**[,]** of E **[of F]** geplaas te word en die Kommissaris oortuig is dat omrede 'n verandering van die ondernemer se omstandighede hy aan die vereistes van hierdie artikel voldoen om in Kategorie A, B, D**[,]** of E **[of F]** geplaas te word.";

(d) deur in subartikel (4) die woorde wat op paragraaf *(b)* volg deur die volgende woorde te vervang:

"en die Kommissaris opdrag gegee het dat, met ingang van die aanvangsdatum of 'n latere datum wat paslik is, die ondernemer in Kategorie D val: Met dien verstande dat 'n ondernemer wat in Kategorie D val, ophou om in daardie Kategorie te val met ingang van die begin van 'n toekomstige tydperk deur die Kommissaris aangekondig, indien 'n skriftelike aansoek gedoen word deur die persoon wat die in subparagraaf (v) bedoelde aansoek gedoen het om in Kategorie A, B, C**[,]** of E **[of F]** geplaas te word of die Kommissaris oortuig is dat omrede 'n verandering van omstandighede die ondernemer in Kategorie A, B, C**[,]** of E **[of F]** geplaas behoort te word.";

(e) deur in subartikel (4A) paragraaf (ii) van die voorbehoudsbepaling deur die volgende paragraaf te vervang:

"(ii) die Kommissaris oortuig is dat omrede 'n verandering van omstandighede, die ondernemer in Kategorie A, B, C**[,]** of D **[of F]** geplaas behoort te word; of"; en

(f) deur subartikel (4B) te skrap.

(2) Subartikel (1) tree in werking op 1 Julie 2015 en is van toepassing ten opsigte van belastingtydperke wat op of na daardie datum begin.

Wysiging van artikel 31 van Wet 89 van 1991, soos gewysig deur artikel 80 van Wet 30 van 2000, artikel 180 van Wet 45 van 2003, artikel 41 van Wet 34 van 2004, artikel 38 van Wet 32 van 2005, artikel 87 van Wet 20 van 2006 en artikel 271 van Wet 28 van 2011, gelees met paragraaf 124 van Bylae 1 by daardie Wet

29. Artikel 31 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur in subartikel (1) paragraaf *(f)* deur die volgende paragraaf te vervang:

"*(f)* enige persoon wat homself of haarself as 'n persoon voordoen wat geregtig is op 'n terugbetaling of wat 'n belastingfaktuur of dokument of **[debetnota]** debietnota produseer, uitreik, goedkeur, of van gebruik maak ten einde 'n onbehoorlike belastingvoordeel kragtens die bepalings van **[die uitvoeraansporingskema]** enige regulasie bedoel in paragraaf *(d)* van die omskrywing van 'uitgevoer' in artikel 1 te verkry, waarop sodanige persoon nie geregtig is nie.".

Amendment of section 39 of Act 89 of 1991, as amended by section 37 of Act 136 of 1991, section 30 of Act 136 of 1992, section 3 of Act 61 of 1993, section 23 of Act 20 of 1994, section 40 of Act 27 of 1997, section 166 of Act 60 of 2001, section 184 of Act 45 of 2003, section 50 of Act 16 of 2004, section 105 of Act 32 of 2004, section 22 of Act 9 of 2005, section 114 of Act 60 of 2008, section 39 of Act 18 of 2009 and section 271 of Act 28 of 2011, read with paragraph 128 of Schedule 1 to that Act

30. (1) Section 39 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution for subsection (4) of the following subsection:

"(4) Where any importer of goods which are required to be **[entered]** cleared under the Customs **[and Excise]** Control 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]** contemplated in section 13(1), the Commissioner must, in accordance with Chapter 15 of the Tax Administration Act, impose on that importer a penalty equal to 10 per cent of the said amount of tax."; and

(b) by the substitution for subsection (5) of the following subsection:

"(5) 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 Duty Act, liability arises for the payment of the excise duty or environmental levy referred to in section 7(3)*(a)*, the Commissioner must, in accordance with Chapter 15 of the Tax Administration Act, impose on that person a penalty equal to 10 per cent of the said amount of tax.".

(2) Subsection (1) comes into operation on the date on which the Customs Control Act, 2014, takes effect.

Amendment of section 44 of Act 89 of 1991, as amended by section 37 of Act 97 of 1993, section 27 of Act 37 of 1996, section 42 of Act 27 of 1997, section 100 of Act 30 of 1998, section 98 of Act 53 of 1999, section 168 of Act 60 of 2001, section 88 of Act 20 of 2006, section 36 of Act 36 of 2007, section 43 of Act 61 of 2008, section 271 of Act 28 of 2011, read with item 133 of Schedule 1 to that Act and section 180 of Act 31 of 2013

31. Section 44 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for subsection (9) of the following subsection:

"(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 export incentive scheme]** any regulation referred to in paragraph *(d)* of the definition of 'exported' in section 1.".

Amendment of section 45 of Act 89 of 1991, as substituted by section 271 of Act 28 of 2011, read with paragraph 134 of Schedule 1 to that Act

32. Section 45 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) Despite the provisions of Chapter 12 of the Tax Administration Act, if a person fails to**[—**

***(a)* without just cause submit relevant material, requested by SARS for purposes of verification, inspection or audit of a refund in accordance with Chapter 5 of the Tax Administration Act; or**

***(b)*]** furnish SARS in writing with particulars of the account required in terms of section 44(3)*(d)* to enable SARS to transfer a refund to that account,

Wysiging van artikel 39 van Wet 89 van 1991, soos gewysig deur artikel 37 van Wet 136 van 1991, artikel 30 van Wet 136 van 1992, artikel 3 van Wet 61 van 1993, artikel 23 van Wet 20 van 1994, artikel 40 van Wet 27 van 1997, artikel 166 van Wet 60 van 2001, artikel 184 van Wet 45 van 2003, artikel 50 van Wet 16 van 2004, artikel 105 van Wet 32 van 2004, artikel 22 van Wet 9 van 2005, artikel 114 van Wet 60 van 2008, artikel 39 van Wet 18 van 2009 en artikel 271 van Wet 28 van 2011, gelees met paragraaf 128 van Bylae 1 by daardie Wet

30. (1) Artikel 39 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur subartikel (4) deur die volgende subartikel te vervang:

"(4) Waar enige invoerder van goed wat geklaar moet word onder die **[Doeane- en Aksynswet]** Wet op Doeanebeheer, nalaat om enige bedrag van belasting ten opsigte van die invoer van die goed te betaal op die datum **[waarop die goed geklaar word onder die bedoelde Wet vir binnelandse verbruik in die Republiek of die datum waarop doeane reg betaalbaar is ingevolge die bedoelde Wet ten opsigte van die invoer daarvan, indien so 'n reg nie betaalbaar is nie, die datum waarop dit betaalbaar moes gewees het indien dit betaalbaar was, welke datum ook al die laaste is]** in artikel 13(1) beoog, moet die Kommissaris, ooreenkomstig Hoofstuk 15 van die Wet op Belastingadministrasie, 'n boete gelyk aan 10 persent van die bedoelde bedrag van belasting ten aansien van die invoerder oplê."; en

(b) deur subartikel (5) deur die volgende subartikel te vervang:

"(5) Indien enige persoon wat vir die betaling van belasting aanspreeklik is, versuim om enige bedrag van daardie belasting te betaal op die datum waarop aanspreeklikheid ingevolge die **[Doeane- en Aksynswet]** Wet op Doeanereg ontstaan vir die betaling van die aksynsreg of omgewingsheffing in artikel 7(3)*(a)* bedoel, moet die Kommissaris ooreenkomstig Hoofstuk 15 van die Wet op Belasting-administrasie, ten opsigte van daardie persoon 'n boete **[betaal]** gelyk aan 10 persent van bedoelde bedrag van belasting, oplê.".

(2) Subartikel (1) tree in werking op die datum waarop die Wet op Doeanebeheer, 2014, in werking tree.

Wysiging van artikel 44 van Wet 89 van 1991, soos gewysig deur artikel 37 van Wet 97 van 1993, artikel 27 van Wet 37 van 1996, artikel 42 van Wet 27 van 1997, artikel 100 van Wet 30 van 1998, artikel 98 van Wet 53 van 1999, artikel 168 van Wet 60 van 2001, artikel 88 van Wet 20 van 2006, artikel 36 van Wet 36 van 2007, artikel 43 van Wet 61 van 2008, artikel 271 van Wet 28 van 2011, gelees met paragraaf 133 van Bylae 1 by daardie Wet en artikel 180 van Wet 31 van 2013

31. Artikel 44 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur subartikel (9) deur die volgende subartikel te vervang:

"(9) Die Kommissaris kan 'n terugbetaling doen of magtig van enige bedrag belasting wat aan enige persoon terugbetaalbaar geword het ingevolge die bepalings van **['n uitvoeraansporingskema]** enige regulasie bedoel in paragraaf *(d)* van die omskrywing van 'uitgevoer' in artikel 1.".

Wysiging van artikel 45 van Wet 89 van 1991, soos vervang deur artikel 271 van Wet 28 van 2011, gelees met paragraaf 134 van Bylae 1 by daardie Wet

32. Artikel 45 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

"(2) Ondanks die bepalings van Hoofstuk 12 van die Wet op Belasting-administrasie, waar 'n persoon versuim om**[—**

***(a)* sonder grondige rede tersaaklik materiaal, deur SAID vir die doel van verifikasie, inspeksie of oudit van 'n terugbetaling ingevolge Hoofstuk 5 van die Wet op Belastingadministrasie, vereis; of**

***(b)*]** SAID skriftelik te voorsien van besonderhede van die rekening ingevolge artikel 44(3)*(d)* benodig, ten einde SAID in staat te stel om 'n oordrag van 'n terugbetaling na daardie rekening te maak,

no interest accrues on the amount refundable for the period from the date that**[—**
(i) in respect of subparagraph *(a)*, the relevant material was required to be submitted; or
(ii) in respect of subparagraph *(b)*,] the refund is authorised,
until the date that the person submits the **[relevant material or]** bank account particulars.''.

Amendment of section 46 of Act 89 of 1991, as amended by section 185 of Act 45 of 2003, section 41 of Act 32 of 2005, section 15 of Act 10 of 2006 and section 271 of Act 28 of 2011, read with paragraph 136 of Schedule 1 to that Act

33. Section 46 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for paragraph *(a)* of the following paragraph:
''*(a)* on any company shall be the public officer thereof or, in the case of any company which is placed under business rescue in terms of Chapter 6 of the Companies Act, 2008 (Act No. 71 of 2008), or in liquidation, the business rescue practitioner or the liquidator thereof;''.

Amendment of section 54 of Act 89 of 1991, as amended by section 40 of Act 136 of 1991, section 34 of Act 136 of 1992, section 25 of Act 20 of 1994, section 46 of Act 27 of 1997, section 100 of Act 53 of 1999 and section 51 of Act 16 of 2004

34. (1) Section 54 of the Value-Added Tax Act, 1991, is hereby amended—
(a) by the substitution in subsection (2A)*(a)* for the proviso of the following proviso:
''; Provided that a **[bill of entry]** release notification or other document prescribed in terms of the Customs **[and Excise]** Control Act in relation to that importation may nevertheless be held by such agent'';
(b) by the substitution in subsection (3) for paragraph *(b)* of the following paragraph:
''(*b*) a **[bill of entry]** release notification or other document prescribed in terms of the Customs **[and Excise]** Control Act in relation to the importation of goods is held by an agent as contemplated in subsection (2A),''; and
(c) by the substitution in subsection (6)*(b)* for subparagraph (i) of the following subparagraph:
''(i) the supply is directly in connection with either the exportation, or the arranging of the exportation, of goods from the Republic to any country or place outside the Republic, or the importation, or the arranging of the importation, of goods **[to the Republic]** from any country or place outside the Republic, including, in either case, the transportation of those goods within the Republic as part of such exportation or importation, as the case may be; or''.

(2) Subsection (1) comes into operation on the date on which the Customs Control Act, 2014, takes effect.

Amendment of section 30 of Act 34 of 1997

35. Section 30 of the South African Revenue Service Act, 1997, is hereby amended by the substitution for subsection (1) of the following subsection:
''(1) No person may **[apply to any company, body, firm, business or undertaking a name or description signifying or implying some connection between the company, body, firm, business or undertaking and SARS]**—
(a) use the name or abbreviated name of SARS in an unlawful manner;
(b) use any logo or design of SARS without its authorisation;
(c) falsely represent any material or substance as emanating from SARS;

sal geen rente op die bedrag terugbetaalbaar ontvang word vir die tydperk van die datum wat**[—**

(i) ten opsigte van subparagraaf *(a)*, die tersaaklik materiaal vereis was om ingedien te word; of

(ii) ten opsigte van subparagraaf *(b)*,] die terugbetaling gemagtig word, tot en met die datum wat die persoon die **[tersaaklike materiaal of]** bankrekening besonderhede indien of verskaf.''.

Wysiging van artikel 46 van Wet 89 van 1991, soos gewysig deur artikel 185 van Wet 45 van 2003, artikel 41 van Wet 32 van 2005, artikel 15 van Wet 10 van 2006 en artikel 271 van Wet 28 van 2011, gelees met paragraaf 136 van Bylae 1 by daardie Wet

33. Artikel 46 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* op 'n maatskappy is die openbare amptenaar daarvan, of, in die geval van 'n maatskappy wat ingevolge Hoofstuk 6 van die Maatskappywet onder ondernemingredding of in likwidasie geplaas is, die onderneming-reddingspraktisyn of die likwidateur daarvan;''.

Wysiging van artikel 54 van Wet 89 van 1991, soos gewysig deur artikel 40 van Wet 136 van 1991, artikel 34 van Wet 136 van 1992, artikel 25 van Wet 20 van 1994, artikel 46 van Wet 27 van 1997, artikel 100 van Wet 53 van 1999 en artikel 51 van Wet 16 van 2004

34. (1) Artikel 54 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur in subartikel (2A)*(a)* die voorbehoudsbepaling deur die volgende voorbehoudsbepaling te vervang:

''**[**: Met dien verstande dat 'n **[klaringsbrief]** vrystellingskennisgewing of ander dokument wat ingevolge die **[Doeane- en Aksynswet]** Wet op Doeanebeheer met betrekking tot bedoelde invoer voorgeskryf word, nietemin deur bedoelde agent gehou kan word'';

(b) deur in subartikel (3) paragraaf *(b)* deur die volgende paragraaf te vervang:

''*(b)* 'n **[klaringsbrief]** vrystellingskennisgewing of ander dokument wat ingevolge die **[Doeane- en Aksynswet]** Wet op Doeanebeheer met betrekking tot die invoer van goed voorgeskryf is deur 'n agent gehou word **[is]** soos in subartikel (2A) beoog,''; en

(c) deur in subartikel (6)*(b)* subparagraaf (i) deur die volgende subparagraaf te vervang:

''(i) die lewering regstreeks verbonde is aan óf die uitvoer, of die reëling van die uitvoer, van goed uit die Republiek na 'n land of plek buite die Republiek, óf die invoer, of die reëling van die invoer, van goed **[in die Republiek]** uit 'n land of plek buite die Republiek, met inbegrip in beide gevalle van die vervoer van daardie goed binne die Republiek as deel van bedoelde uitvoer of invoer, na gelang van die geval; of''.

(2) Subartikel (1) tree in werking op die datum waarop die Wet op Doeanebeheer, 2014, in werking tree.

Wysiging van artikel 30 van Wet 34 van 1997

35. Artikel 30 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

''(1) Geen persoon mag **['n naam of beskrywing aan enige maatskappy, liggaam, firma, besigheid of onderneming toeken wat 'n verband tussen die maatskappy, liggaam, firma, besigheid of onderneming en SAID aandui of impliseer nie]**—

(a) die naam of verkorte naam van SAID op 'n onwettige wyse gebruik nie;

(b) enige embleem of ontwerp van SAID sonder sy magtiging gebruik nie;

(c) valslik enige materiaal of stof voorstel asof dit uit SAID voortspring nie;

(d) use any name or description which implies some association or connection between the person or any corporate entity, body, firm, business or undertaking and SARS; or

(e) register or use a domain name which incorporates the name or description 'South African Revenue Service' or 'SARS' or the name or description of any of its subsidiaries.''.

Insertion of section 6A in Act 26 of 2007

36. The Securities Transfer Tax Administration Act, 2007, is hereby amended by the insertion of the following section:

''**Penalty on default**

6A. If any tax remains unpaid after the relevant date for payment referred to in section 3 the Commissioner must, under Chapter 15 of the Tax Administration Act, 2011, impose a penalty of 10 per cent of the unpaid tax but the Commissioner may remit the penalty or any portion thereof in accordance with the provisions of Chapter 15 of the Tax Administration Act, 2011.''.

Amendment of section 1 of Act 28 of 2011, as amended by section 36 of Act 21 of 2012 and section 30 of Act 39 of 2013

37. Section 1 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution for the definition of ''international tax agreement'' of the following definition:

'' **'international tax agreement'** means—

(a) an agreement entered into with the government of another country in accordance with a tax Act; or

(b) any other agreement entered into between the competent authority of the Republic and the competent authority of another country relating to the automatic exchange of information under an agreement referred to in paragraph *(a)*;'';

(b) by the substitution for the definition of ''relevant material'' of the following definition:

'' **'relevant material'** means any information, document or thing that in the opinion of SARS is **[forseeably]** foreseeably relevant for the administration of a tax Act as referred to in section 3;'';

(c) by the substitution for the definition of ''return'' of the following definition:

'' **'return'** means a form, declaration, document or other manner of submitting information to SARS that incorporates a self-assessment **[or]**, is a basis on which an assessment is to be made by SARS or incorporates relevant material required under section 25, 26 or 27 or a provision under a tax Act requiring the submission of a return;'';

(d) by the substitution for the definition of ''tax Act'' of the following definition:

'' **'tax Act'** means this Act or an Act, or portion of an Act, referred to in section 4 of the SARS Act, excluding the Customs and Excise Act, the Customs Control Act, 2014 (Act No. 31 of 2014), and the Customs Duty Act, 2014 (Act No. 30 of 2014);''; and

(e) by the substitution for the definition of ''tax offence'' of the following definition:

'' **'tax offence'** means an offence in terms of a tax Act or any other offence involving—

(a) fraud on SARS or on a SARS official relating to the administration of a tax Act; or

(b) theft of moneys due or paid to SARS for the benefit of the National Revenue Fund;''.

(d) enige naam of beskrywing gebruik wat 'n skakeling of verband tussen die persoon of enige maatskappy, liggaam, firma, besigheid of onderneming en SAID impliseer nie; of

(e) 'n domeinnaam registreer of gebruik wat die naam of beskrywing 'Suid-Afrikaanse Inkomstediens' of 'SAID' of die naam of beskrywing van enige van sy filiale behels nie.''.

Invoeging van artikel 6A in Wet 26 van 2007

36. Die Wet op die Administrasie van Belasting op Oordrag van Sekuriteite, 2007, word hierby gewysig deur die volgende artikel in te voeg:

''**Boete op wanbetaling**

6A. Indien enige belasting onbetaal bly na die toepaslike datum vir betaling bedoel in artikel 3 moet die Kommissaris, kragtens Hoofstuk 15 van die Wet op Belastingadministrasie, 2011, 'n boete van 10 persent van die onbetaalde belasting oplê, maar die Kommisaris kan die boete of enige deel daarvan ooreenkomstig die bepalings van Hoofstuk 15 van die Wet op Belastingadministrasie, 2011, kwytskeld.''.

Wysiging van artikel 1 van Wet 28 van 2011, soos gewysig deur artikel 36 van Wet 21 van 2012 en artikel 30 van Wet 39 van 2013

37. Artikel 1 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur die omskrywing van ''belastingmisdryf'' deur die volgende omskrywing te vervang:

'' **'belastingmisdryf'** 'n misdryf ingevolge 'n Belastingwet of enige ander misdryf wat—

(a) bedrog teen SAID of teen 'n SAID-amptenaar uitmaak, wat verband hou met die administrasie van 'n Belastingwet; of

(b) diefstal van gelde verskuldig of betaal aan SAID ten bate van die Nasionale Inkomstefonds uitmaak;'';

(b) deur die omskrywing van ''Belastingwet'' deur die volgende omskrywing te vervang:

'' **'Belastingwet'** hierdie Wet of 'n Wet, of gedeelte van 'n Wet, bedoel in artikel 4 van die SAID-Wet, uitgesluit die Doeane- en Aksynswet, die Wet op Doeanebeheer, 2014 (Wet No. 31 van 2014), en die Wet op Doeanereg, 2014 (Wet No. 30 van 2014);'';

(c) deur die omskrywing van ''internasionale belastingooreenkoms'' deur die volgende omskrywing te vervang:

'' **'internasionale belastingooreenkoms'**—

(a) 'n ooreenkoms ingevolge 'n Belastingwet met die regering van 'n ander land, aangegaan; of

(b) enige ander ooreenkoms aangegaan tussen die bevoegde gesag van die Republiek en die bevoegde gesag van 'n ander land wat betrekking het op die outomatiese uitruil van inligting kragtens 'n ooreenkoms in paragraaf *(a)* bedoel;'';

(d) deur die omskrywing van ''opgawe'' deur die volgende omskrywing te vervang:

'' **'opgawe'** 'n vorm, verklaring, dokument of ander manier om inligting aan SAID te verskaf wat 'n selfaanslag insluit, **[of]** die grondslag vorm waarvolgens 'n aanslag deur SAID uitgereik word of tersaaklike materiaal vereis kragtens artikel 25, 26 of 27 of 'n bepaling kragtens 'n Belastingwet wat die indiening van 'n opgawe vereis, insluit;''; en

(e) deur die omskrywing van ''tersaaklike materiaal'' deur die volgende omskrywing te vervang:

'' **'tersaaklike materiaal'** enige inligting, dokument of goed wat na SAID se mening voorsienbaar tersaaklik is vir die administrasie van 'n Belastingwet soos in artikel 3 bedoel;''.

Amendment of section 3 of Act 28 of 2011, as amended by section 37 of Act 21 of 2012 and section 31 of Act 39 of 2013

38. Section 3 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (3) for the words preceding paragraph *(a)* and paragraphs *(a)*, *(b)* and *(c)* of the following words and paragraphs:

''If SARS **[has]**, in accordance with an international agreement**[, received a request for]**—

(a) received a request for, is obliged to exchange or wishes to spontaneously exchange information, SARS may disclose or obtain the information **[requested]** for transmission to the competent authority of the other country as if it were relevant material required for purposes of a tax Act and must treat the information obtained as taxpayer information;

(b) received a request for the conservancy or the collection of an amount alleged to be due by a person under the tax laws of the requesting country, SARS may deal with the request under the provisions of section 185; or

(c) received a request for the service of a document which emanates from the requesting country, SARS may effect service of the document as if it were a notice, document or other communication required under a tax Act to be issued, given, sent or served by SARS.''

Amendment of section 26 of Act 28 of 2011, as amended by section 41 of Act 21 of 2012 and section 35 of Act 39 of 2013

39. Section 26 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:

''(2) A person required under subsection (1) to submit a return must do so in the prescribed form and manner and the return must—

(a) contain the information prescribed by the Commissioner; **[and]**

(b) **[must]** be a full and true return; and

(c) for purposes of providing the information required in the return, comply with the due diligence requirements as may be prescribed in a tax Act, an international tax agreement or by the Commissioner in the public notice consistent with an international standard for exchange of information.''.

Amendment of section 34 of Act 28 of 2011, as amended by section 45 of Act 21 of 2012 and section 37 of Act 39 of 2013

40. (1) Section 34 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution for the definition of ''participant'' of the following definition:

'' **'participant'**, in relation to an 'arrangement', means—

(a) a 'promoter'; or

(b) a **[company or trust which]** person who directly or indirectly **[derives]** will derive or assumes that **[it]** the person **[derives]** will derive a 'tax benefit' or 'financial benefit' by virtue of an 'arrangement';'';

(b) by the substitution for the definition of ''promoter'' of the following definition:

'' **'promoter'**, in relation to an 'arrangement', means a person who is principally responsible for organising, designing, selling, financing or managing the **[reportable]** 'arrangement';'';

(c) by the insertion after the definition of ''promotor'' of the following definition:

'' **'reportable arrangement'** means an 'arrangement' referred to in section 35(1) or 35(2) that is not an excluded 'arrangement' referred to in section 36;''; and

Wysiging van artikel 3 van Wet 28 van 2011, soos gewysig deur artikel 37 van Wet 21 van 2012 en artikel 31 van Wet 39 van 2013

38. Artikel 3 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (3) die woorde wat paragraaf *(a)* voorafgaan en paragrawe *(a)*, *(b)* en *(c)* deur die volgende woorde en paragrawe te vervang:

"Indien SAID ingevolge 'n internasionale belastingooreenkoms **['n versoek ontvang het vir]**—

(a) 'n versoek ontvang het vir inligting, verplig is om inligting uit te ruil of begerig is om spontaan inligting uit te ruil, kan SAID die inligting **[aangevra]** openbaar maak of verkry vir versending aan die bevoegde gesag van die ander land asof dit tersaaklike materiaal is benodig vir die doeleindes van 'n Belastingwet en moet die inligting verkry hanteer word soos belastingpligtige-inligting;

(b) 'n versoek ontvang het vir die bewaring of die invordering van 'n bedrag beweer verskuldig te wees deur 'n persoon kragtens belastingwette van die versoekende land, kan SAID met die versoek kragtens die bepalings van artikel 185 handel; of

(c) 'n versoek ontvang het vir die betekening van 'n dokument wat van die versoekende land afkomstig is, kan SAID betekening van die dokument uitvoer asof dit 'n kennisgewing, dokument of ander kommunikasie is wat kragtens 'n Belastingwet deur SAID uitgereik, gegee, gestuur of beteken moet word.".

Wysiging van artikel 26 van Wet 28 van 2011, soos gewysig deur artikel 41 van Wet 21 van 2012 en artikel 35 van Wet 39 van 2013

39. Artikel 26 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

"(2) 'n Persoon wat ingevolge subartikel (1) vereis word om 'n opgawe in te dien moet so maak in die voorgeskrewe vorm en wyse en die opgawe moet—

(a) die inligting deur die Kommissaris voorgeskryf bevat**[, en]**;

(b) **[moet]** 'n volle en ware opgawe wees; en

(c) vir doeleindes van die voorsiening van die inligting in die opgawe vereis, voldoen aan die 'due diligence'-vereistes wat voorgeskryf mag word in 'n Belastingwet, 'n internasionale belastingooreenkoms of deur die Kommissaris in die openbare kennisgewing in ooreenstemming met 'n internasionale standaard vir die uitruil van inligting.".

Wysiging van artikel 34 van Wet 28 van 2011, soos gewysig deur artikel 45 van Wet 21 van 2012 en artikel 37 van Wet 39 van 2013

40. (1) Artikel 34 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur die omskrywing van "belastingvoordeel" deur die volgende omskrywing te vervang:

" **'belastingvoordeel' [ook]** die vermyding, uitstel **[of]**, vermindering of ontduiking van 'n aanspreeklikheid vir belasting;";

(b) deur die omskrywing van "deelnemer" deur die volgende omskrywing te vervang:

" **'deelnemer'**, met betrekking tot 'n 'reëling',—

(a) 'n 'promotor'; of

(b) 'n **[maatskappy of trust]** persoon wat uit hoofde van 'n 'reëling' direk of indirek 'n 'belastingvoordeel' of 'finansiële voordeel' sal verkry of veronderstel **[te]** dat die persoon dit sal verkry;";

(c) deur in die Engelse teks die omskrywing van "promoter" deur die volgende omskrywing te vervang:

" **'promoter'**, in relation to an 'arrangement', means a person who is principally responsible for organising, designing, selling, financing or managing the **[reportable]** 'arrangement';"; en

(d) by the substitution for the definition of ''tax benefit'' of the following definition:

'' **'tax benefit' [includes]** means the avoidance, postponement **[or]**, reduction or evasion of a liability for tax.''.

(2) Subsection (1) comes into operation on the date of promulgation of this Act.

Amendment of section 35 of Act 28 of 2011

41. (1) Section 35 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution in subsection (1) for the words preceding paragraph *(a)* of the following words:

''An 'arrangement' is a 'reportable arrangement' **[if it is listed in terms of subsection (2) or]** if a **['tax benefit' is or will be derived or is assumed to be derived by any]** person is a 'participant' **[by virtue of]** in the 'arrangement' and the 'arrangement'—'';

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

''(2) An 'arrangement' is a 'reportable arrangement' if the Commissioner has listed the 'arrangement' in a public notice.''; and

(c) by the deletion of subsection (3).

(2) Subsection (1) comes into operation on the date of promulgation of this Act.

Amendment of section 36 of Act 28 of 2011, as amended by section 46 of Act 21 of 2012

42. (1) Section 36 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (4) of the following subsection:

''(4) The Commissioner may determine an 'arrangement' to be an excluded 'arrangement' by public notice**[, if satisfied that the 'arrangement' is not likely to lead to an undue 'tax benefit']**.''.

(2) Subsection (1) comes into operation on the date of promulgation of this Act.

Amendment of section 37 of Act 28 of 2011, as amended by section 47 of Act 21 of 2012

43. (1) Section 37 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution for subsections (1), (2) and (3) of the following subsections respectively:

''(1) The **['promoter' must disclose the]** information referred to in section 38 in respect of a 'reportable arrangement' must be disclosed by a person who—

(a) is a 'participant' in an 'arrangement' on the date on which it qualifies as a 'reportable arrangement', within 45 business days after that date; or

(b) becomes a 'participant' in an 'arrangement' after the date on which it qualifies as a 'reportable arrangement', within 45 business days after becoming a 'participant'.

[(2) If there is no 'promoter' in relation to the 'arrangement' or if the 'promoter' is not a resident, all other 'participants' must disclose the information.]

(3) A 'participant' need not disclose the information if the 'participant' obtains a written statement from**[—**

(a) **the 'promoter' that the 'promoter' has disclosed the 'arrangement'; or**

***(b)*]** any other 'participant'**[, if subsection (2) applies,]** that the other 'participant' has disclosed the 'reportable arrangement'.''; and

(b) by the deletion of subsection (4).

(2) Subsection (1) comes into operation on the date of promulgation of this Act.

(d) deur na die omskrywing van ''promotor'' die volgende omskrywing in te voeg:

'' **'rapporteerbare reëling'** 'n 'reëling' in artikel 35(1) of 35(2) bedoel wat nie 'n uitgeslote 'reëling' bedoel in artikel 36 is nie;''.

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

Wysiging van artikel 35 van Wet 28 van 2011

41. (1) Artikel 35 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (1) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

'' 'n 'Reëling' is 'n 'rapporteerbare reëling' indien **[dit ingevolge subartikel (2) gelys word of indien 'n 'belastingvoordeel' deur]** 'n persoon 'n 'deelnemer' **[verkry word of verkry sal word of veronderstel word verkry sal word uit hoofde van]** in daardie 'reëling' is en die 'reëling'—'';

(b) deur subartikel (2) deur die volgende subartikel te vervang:

''(2) 'n 'Reëling' is 'n 'rapporteerbare reëling' indien die Kommissaris die 'reëling' in 'n openbare kennisgewing gelys het.''; en

(c) deur subartikel (3) te skrap.

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

Wysiging van artikel 36 van Wet 28 van 2011, soos gewysig deur artikel 46 van Wet 21 van 2012

42. (1) Artikel 36 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

''(4) Die Kommissaris kan by openbare kennisgewing bepaal dat 'n 'reëling' 'n uitgeslote 'reëling' is**[, indien tevrede dat die 'reëling' nie waarskynlik tot 'n onbehoorlike 'belastingvoordeel' aanleiding sal gee nie]**.''.

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

Wysiging van artikel 37 van Wet 28 van 2011, soos gewysig deur artikel 47 van Wet 21 van 2012

43. (1) Artikel 37 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur subartikels (1), (2) en (3) deur die volgende subartikels onderskeidelik te vervang:

''(1) Die **['promotor' moet die]** inligting **[soos]** bedoel in artikel 38 ten opsigte van 'n 'rapporteerbare reëling' moet openbaar **[maak]** gemaak word deur 'n persoon wat—

(a) 'n 'deelnemer' is in 'n 'reëling' op die datum waarop dit as 'n 'rapporteerbare reëling' kwalifiseer, binne 45 besigheidsdae na daardie datum; of

(b) 'n 'deelnemer' word in 'n 'reëling' na die datum waarop dit as 'n 'rapporteerbare reëling' kwalifiseer, binne 45 besigheidsdae nadat die persoon 'n 'deelnemer' word.

[(2) Indien daar geen 'promotor' met betrekking tot 'n 'reëling' is nie of indien die 'promotor' nie 'n inwoner is nie, moet alle ander 'deelnemers' die inligting openbaar maak.]

(3) 'n 'Deelnemer' hoef nie die inligting openbaar te maak nie indien die 'deelnemer' 'n skriftelike verklaring verkry van**[—**

(a) **die 'promotor' dat die 'promotor' die 'reëling' openbaar gemaak het; of**

***(b)*]** enige ander 'deelnemer'**[, indien subartikel (2) van toepassing is,]** dat die ander 'deelnemer' die 'rapporteerbare reëling' geopenbaar het.''; en

(b) deur subartikel (4) te skrap.

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

Amendment of section 38 of Act 28 of 2011

44. (1) Section 38 of the Tax Administration Act, 2011, is hereby amended by the substitution for the words preceding paragraph *(a)* of the following words:

''The **['promoter' or 'participant' must submit,]** following information in relation to a 'reportable arrangement', must be submitted in the prescribed form and manner and by the date specified**[—]**:''.

(2) Subsection (1) comes into operation on the date of promulgation of this Act.

Amendment of section 39 of Act 28 of 2011

45. (1) The Tax Administration Act, 2011, is hereby amended by the substitution for section 39 of the following section:

''**Reportable arrangement reference number**

39. SARS must, after receipt of the information contemplated in section 38, issue a 'reportable arrangement' reference number to each 'participant' for administrative purposes only.''.

(2) Subsection (1) comes into operation on the date of promulgation of this Act.

Amendment of section 46 of Act 28 of 2011, as amended by section 50 of Act 21 of 2012 and section 38 of Act 39 of 2013

46. Section 46 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (4) of the following subsection:

''(4) A person receiving from SARS a request for relevant material under this section must submit the relevant material to SARS at the place, in the format (which must be reasonably accessible to the taxpayer) and within the time specified in the request.''.

Amendment of section 50 of Act 28 of 2011

47. Section 50 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) A judge may, on application made *ex parte* and authorised by a senior SARS official grant an order in terms of which a person described in section 51(3) is designated to act as presiding officer at the inquiry referred to in this section.''.

Amendment of section 69 of Act 28 of 2011, as amended by section 41 of Act 36 of 2013

48. Section 69 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (8) of the following subsection:

''(8) The Commissioner may, despite the provisions of this section, **[publish]** disclose—

(a) the name and taxpayer reference number of a taxpayer;

(b) a list of approved public benefit organisations for the purposes of the provisions of sections 18A and 30 of the Income Tax Act; **[and]**

(c) the name and tax practitioner registration number of a registered tax practitioner; and

(d) taxpayer information in an anonymised form.''.

Wysiging van artikel 38 van Wet 28 van 2011

44. (1) Artikel 38 van die Wet op Belastingadministrasie, 2011, word hierby deur die volgende artikel vervang:

"Die **['promotor' of 'deelnemer',]** volgende inligting moet met betrekking tot 'n 'rapporteerbare reëling', in die voorgeskrewe vorm, op die voorgeskrewe wyse en teen die vasgestelde datum**[—]** voorgelê word:

(a) 'n gedetailleerde beskrywing **[voorlê]** van al die stappe en hoofeienskappe, ingesluit, in die geval van 'n 'reëling' wat 'n stap of deel van 'n groter 'reëling' uitmaak, al die stappe en hoofeienskappe van die groter 'reëling';

(b) 'n gedetailleerde beskrywing **[voorlê]** van die veronderstelde 'belasting-voordele' vir al die 'deelnemers', wat insluit, maar nie beperk is nie tot, belastingaftrekkings en uitgestelde inkomste;

(c) die name, registrasienommers en geregistreerde adresse van al die 'deelnemers' **[voorlê]**;

(d) 'n lys van al sy ooreenkomste **[voorlê]**; en

(e) enige finansiële model **[voorlê]** wat sy beraamde belastinghantering insluit.".

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

Wysiging van artikel 39 van Wet 28 van 2011

45. (1) Die Wet op Belastingadministrasie, 2011, word hierby gewysig deur artikel 39 deur die volgende artikel te vervang:

"**Rapporteerbare reëling verwysingsnommer**

39. SAID moet, na ontvangs van die inligting in artikel 38 beoog, aan elke 'deelnemer' 'n 'rapporteerbare reëling' verwysingsnommer uitreik, slegs vir administratiewe doeleindes.".

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

Wysiging van artikel 46 van Wet 28 van 2011, soos gewysig deur artikel 50 van Wet 21 van 2012 en artikel 38 van Wet 39 van 2013

46. Artikel 46 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

"(4) 'n Persoon wat 'n versoek om tersaaklike materiaal kragtens hierdie artikel van SAID ontvang, moet die tersaaklike materiaal aan SAID verskaf by die plek, in die formaat (wat redelikerwys toeganklik vir die belastingpligtige moet wees) en binne die tyd in die versoek vermeld.".

Wysiging van artikel 50 van Wet 28 van 2011

47. Artikel 50 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) 'n Regter kan, ingevolge 'n *ex parte* aansoek gedoen en deur 'n senior SAID-amptenaar gemagtig, 'n bevel uitvaardig ingevolge waarvan 'n persoon in artikel 51(3) beskryf, aangewys word om as voorsittende beampte op te tree by die ondervraging **[na verwys]** in hierdie artikel bedoel.".

Wysiging van artikel 69 van Wet 28 van 2011, soos gewysig deur artikel 41 van Wet 36 van 2013

48. Artikel 69 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (8) deur die volgende subartikel te vervang:

"(8) Die Kommissaris kan, ondanks die bepalings van hierdie artikel—

(a) die naam en belastingpligtige-verwysingsnommer van 'n belastingpligtige;

(b) 'n lys van goedgekeurde openbare weldaadsorganisasies vir die doeleindes van die bepalings van artikels 18A en 30 van die Inkomstebelastingwet; **[en]**

(c) die naam en belastingpraktisynregistrasienommer van 'n geregistreerde belastingpraktisyn**[.]**; en

(d) belastingpligtige-inligting in enige geanonimiseerde vorm,

[publiseer] openbaar maak.".

Amendment of section 162 of Act 28 of 2011

49. Section 162 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsections (1) and (2) of the following subsections, respectively:

"(1) Tax must be paid by the day and at the place notified by SARS, the Commissioner by public notice or as specified in a tax Act, and must be paid as a single amount or in terms of an instalment payment agreement under section 167.

(2) **[SARS]** The Commissioner may by public notice prescribe the method of payment of tax, including electronically.".

Amendment of section 164 of Act 28 of 2011, as amended by section 58 of Act 39 of 2013

50. (1) Section 164 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) A senior SARS official may suspend payment of the disputed tax or a portion thereof having regard to relevant factors, including—

(a) whether the recovery of the disputed tax will be in jeopardy or there will be a risk of dissipation of assets;

(b) the compliance history of the taxpayer with SARS;

(c) whether fraud is *prima facie* involved in the origin of the dispute;

(d) whether payment will result in irreparable hardship to the taxpayer not justified by the prejudice to SARS or the *fiscus* if the disputed tax is not paid or recovered; or

(e) whether the taxpayer has tendered adequate security for the payment of the disputed tax and accepting it is in the interest of SARS or the *fiscus*.".

(2) Subsection (1) comes into operation on the date of promulgation of this Act.

Substitution of section 184 of Act 28 of 2011

51. (1) The following section is hereby substituted for section 184 of the Tax Administration Act, 2011:

"Recovery of tax debts from [responsible third parties] other persons

184. (1) SARS has the same powers of recovery against the assets of a person **[referred to in]** who is personally liable under section 155, 157 or this Part as SARS has against the assets of the taxpayer and the person has the same rights and remedies as the taxpayer has against such powers of recovery.

(2) SARS must provide a **[responsible third party]** person referred to in subsection (1) with an opportunity to make representations—

(a) before the **[responsible third party]** person is held liable for the tax debt of the taxpayer in terms of section 155, 157, 179, 180, 181, 182 or 183, if this will not place the collection of tax in jeopardy; or

(b) as soon as practical after the **[responsible third party]** person is held liable for the tax debt of the taxpayer in terms of section 155, 157, 179, 180, 181, 182 or 183.".

(2) Subsection (1) comes into operation on the date of promulgation of this Act.

Amendment of section 187 of Act 28 of 2011

52. (1) Section 187 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) Interest payable under a tax Act is calculated on—

(a) the daily balance owing; or

Wysiging van artikel 162 van Wet 28 van 2011

49. Artikel 162 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikels (1) en (2) deur die volgende subartikels te vervang:

"(1) Belasting moet teen die dag en op die plek betaal word deur SAID of die Kommissaris deur openbare kennisgewing bekend gemaak of soos in 'n Belastingwet bepaal, en moet as 'n enkelbedrag of ingevolge 'n afbetalingsooreenkoms kragtens artikel 167 betaal word.

(2) **[SAID]** Die Kommissaris kan die wyse van betaling van belasting, ingesluit elektronies, deur openbare kennisgewing voorskryf.".

Wysiging van artikel 164 van Wet 28 van 2011, soos gewysig deur artikel 58 van Wet 39 van 2013

50. (1) Artikel 164 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

"(3) 'n Senior SAID-amptenaar kan betaling van die belasting wat betwis word of 'n gedeelte daarvan opskort, na inagneming van tersaaklike faktore, insluitend—

(a) of die invordering van die belasting wat betwis word in gevaar sal wees of daar 'n risiko van verkwisting van bates sal wees;

(b) die nakomingsgeskiedenis van die belastingpligtige by SAID;

(c) of bedrog *prima facie* by die ontstaan van die geskil betrokke is;

(d) of betaling 'n onherstelbare finansiële ontbering vir die belastingpligtige tot gevolg sal hê, wat nie regverdig word deur die nadeel vir SAID of die *fiscus* indien die belasting wat betwis word nie betaal of gevorder word nie; of

(e) of die belastingpligtige voldoende sekuriteit verskaf het vir die betaling van die belasting wat betwis word en aanvaar word dat dit in die belang van SAID of die *fiscus* is.".

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

Vervanging van artikel 184 van Wet 28 van 2011

51. (1) Artikel 184 van die Wet op Belastingadministrasie, 2011, word hierby deur die volgende artikel vervang:

"**Invordering van belastingskulde vanaf [verantwoordelike derde partye] ander persone**

184. (1) SAID het dieselfde bevoegdhede van invordering teenoor die bates van 'n persoon **[bedoel in hierdie Deel]** wat persoonlik aanspreeklik is kragtens artikel 155, 157 of hierdie Deel as wat SAID teenoor die bates van die belastingpligtige het en die persoon het dieselfde regte en regsmiddels as wat die belastingpligtige teen sodanige invorderingsbevoegdhede het.

(2) SAID moet 'n **[verantwoordelike derde party]** persoon in subartikel (1) bedoel 'n geleentheid bied vir vertoë—

(a) voordat die **[verantwoordelike derde party]** persoon ingevolge artikel 155, 157, 179, 180, 181, 182 of 183 aanspreeklik gehou word vir die belastingskuld van die belastingpligtige, indien dit nie die invordering van belasting aan risiko's sal onderwerp nie; of

(b) so gou as prakties moontlik na die **[verantwoordelike derde party]** persoon ingevolge artikel 155, 157, 179, 180, 181, 182 of 183 vir die belastingskuld van die belastingpligtige aanspreeklik gehou word.".

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

Wysiging van artikel 187 van Wet 28 van 2011

52. (1) Artikel 187 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

"(2) Rente betaalbaar kragtens 'n Belastingwet word bereken op—

(a) die daaglikse saldo verskuldig; of

(b) the daily balance owing and compounded monthly, which method of determining interest will apply to a tax type from the date the Commissioner prescribes it by public notice.''.

(2) Subsection (1) comes into operation on a date determined by the Minister of Finance by notice in the *Gazette*.

Amendment of section 190 of Act 28 of 2011, as amended by section 71 of Act 39 of 2013

53. Section 190 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (4) of the following subsection:

''(4) A person is entitled to a refund under subsection (1) only if the refund is claimed by the person in the case of—

(a) an assessment by SARS, within three years from the date of the assessment; or

(b) self-assessment, within five years from the date the return had to be submitted or, if no return is required, payment had to be made in terms of the relevant tax Act.''.

Substitution of section 194 of Act 28 of 2011

54. The following section is hereby substituted for section 194 of the Tax Administration Act, 2011:

''**Application of Chapter**

194. Parts C and D of this Chapter apply only in respect of a tax debt owed by a 'debtor' if the liability to pay the tax debt is not disputed by the 'debtor'.''.

Amendment of section 195 of Act 28 of 2011

55. Section 195 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) A senior SARS official may decide to temporarily 'write off' an amount of tax debt—

(a) if satisfied that the tax debt is uneconomical to pursue as described in section 196 at that time; or

(b) for the duration of the period that the 'debtor' is subject to business rescue proceedings under Chapter 6 of the 'Companies Act', as referred to in section 132 of that Act.''.

Amendment of section 207 of Act 28 of 2011

56. Section 207 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (2) for paragraphs *(b)* and *(c)* of the following paragraphs, respectively:

''*(b)* be submitted **[by the end of the month]** within 60 business days following the end of the fiscal year; and

(c) contain details of the number of tax debts 'written off' or 'compromised'**[,]** and the amount of revenue forgone, **[and the estimated amount of savings in costs of recovery,]** which must be reflected in respect of main classes of taxpayers or sections of the public.''.

Amendment of section 208 of Act 28 of 2011

57. Section 208 of the Tax Administration Act, 2011, is hereby amended by the substitution for the definition of '' 'administrative non-compliance penalty' or 'penalty' '' of the following definition:

'' **'administrative non-compliance penalty'** or **'penalty'** means a ''penalty'' imposed by SARS in accordance with this Chapter or a tax Act other than this Act, and excludes an understatement penalty referred to in Chapter 16;''.

(b) die daaglikse saldo verskuldig en maandeliks saamgestel, welke metode om rente te bepaal van toepassing sal wees op 'n belastingtipe vanaf die datum dat die Kommissaris dit by openbare kennisgewing voorskryf.''.

(2) Subartikel (1) tree in werking op 'n datum deur die Minister van Finansies by kennisgewing in die *Staatskoerant* bepaal.

Wysiging van artikel 190 van Wet 28 van 2011, soos gewysig deur artikel 71 van Wet 39 van 2013

53. Artikel 190 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

''(4) 'n Persoon is slegs geregtig op 'n terugbetaling kragtens subartikel (1) indien die terugbetaling deur die persoon geëis word, in die geval van—

(a) 'n aanslag deur SAID, binne drie jaar vanaf die datum van die aanslag; of

(b) selfaanslag, binne vyf jaar vanaf die datum waarop die opgawe ingedien moes word of, indien geen opgawe vereis word nie, betaling ingevolge die toepaslike Belastingwet gemaak moes word.''.

Vervanging van artikel 194 van Wet 28 van 2011

54. Artikel 194 van die Wet op Belastingadministrasie, 2011, word hierby deur die volgende artikel vervang:

''**Toepassing van Hoofstuk**

194. Dele C en D van hierdie Hoofstuk is slegs van toepassing ten opsigte van 'n belastingskuld verskuldig deur 'n 'skuldenaar' indien die aanspreeklikheid om die belastingskuld te betaal nie deur die 'skuldenaar' betwis word nie.''.

Wysiging van artikel 195 van Wet 28 van 2011

55. Artikel 195 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

''(1) 'n Senior SAID-amptenaar kan besluit om 'n bedrag belastingskuld tydelik 'af te skryf'—

(a) indien oortuig dat die invordering van die belastingskuld op daardie tydstip onekonomies is om voort te sit soos in artikel 196 beskryf; of

(b) vir die duur van die tydperk waartydens die 'skuldenaar' onderworpe is aan ondernemingreddingsverrigtinge kragtens Hoofstuk 6 van die 'Maatskappy-wet', soos in artikel 132 van daardie Wet bedoel.''.

Wysiging van artikel 207 van Wet 28 van 2011

56. Artikel 207 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (2) paragrawe *(b)* en *(c)* deur die volgende paragrawe te vervang:

''*(b)* voorgelê moet word **[teen die einde van die maand wat volg op]** binne 60 besigheidsdae na die einde van die fiskale jaar; en

(c) besonderhede moet bevat van die getal belastingskulde 'afgeskryf' of 'toegegee'**[,]** en die bedrag aan inkomste verbeur **[en die beraamde bedrag van besparing in koste van invordering]** wat aangetoon moet word ten opsigte van hoofklasse belastingpligtiges of gedeeltes van die publiek.''.

Wysiging van artikel 208 van Wet 28 van 2011

57. Artikel 208 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die omskrywing van ''administratiewe nienakomingsboete'' deur die volgende omskrywing te vervang:

'' **'administratiewe nienakomingsboete'** of **'boete' [beteken]** 'n 'boete' ingevolge hierdie Hoofstuk of 'n ander Belastingwet as hierdie Wet deur SAID opgelê, **[en dit sluit]** maar nie ook 'n onderstellingsboete **[na verwys]** bedoel in Hoofstuk 16 **[uit]** nie;''.

Amendment of section 215 of Act 28 of 2011

58. Section 215 of the Tax Administration Act, 2011, is hereby amended by the addition of the following subsection:

"(5) If a tax Act other than this Act provides for remittance grounds for a 'penalty', SARS may despite the provisions of section 216, 217 or 218 remit the 'penalty' or a portion thereof under such grounds.".

Amendment of section 235 of Act 28 of 2011

59. Section 235 of the Tax Administration Act, 2011, is hereby amended by the substitution for the heading of the following heading:

"**[Criminal offences relating to evasion] Evasion of tax and obtaining undue refunds by fraud or theft**".

Amendment of section 240 of Act 28 of 2011, as amended by section 82 of Act 21 of 2012 and section 81 of Act 39 of 2013

60. Section 240 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution in subsection (3) for the words preceding paragraph *(a)* of the following words:

"A person may not register as a tax practitioner under subsection (1) or SARS may deregister a registered tax practitioner if the person or the registered tax practitioner, as the case may be—";

(b) by the deletion in subsection (3) of the word "or" at the end of paragraph *(a)*, insertion of that word at the end of paragraph *(b)* and addition of the following paragraph:

"*(c)* during the preceding five years has been convicted of a serious tax offence."; and

(c) by the addition of the following subsection:

"(4) If prosecution for a serious tax offence has been instituted but not finalised against a person or registered tax practitioner and if the person or registered tax practitioner continues with the commission of a serious tax offence after the criminal proceedings have been instituted, a senior SARS official may—

(a) not register the person as a registered tax practitioner; or

(b) suspend the registration of the registered tax practitioner,

for the duration of the criminal proceedings commencing on the date that prosecution is instituted and ending on the date that the person or registered tax practitioner is finally acquitted.".

Amendment of section 240A of Act 28 of 2011, as amended by section 83 of Act 21 of 2002 and section 82 of Act 39 of 2013

61. (1) Section 240A of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) A body must within the prescribed time period and in the prescribed form and manner, if recognised under—

(a) subsection (1), submit a list of its members to whom the provisions under section 240(1) apply; and

(b) subsection (2), submit a report on its members and compliance with this Chapter.".

(2) Subsection (1) is deemed to have come into operation on 20 December 2012.

Wysiging van artikel 215 van Wet 28 van 2011

58. Artikel 215 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die volgende subartikel by te voeg:

"(5) Indien 'n ander Belastingwet as hierdie Wet voorsiening maak vir kwytskeldingsgronde vir 'n 'boete' kan SAID, ondanks die bepalings van artikel 216, 217 of 218, die 'boete' of 'n gedeelte daarvan op sodanige gronde kwytskeld.".

Wysiging van artikel 235 van Wet 28 van 2011

59. Artikel 235 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die opskrif deur die volgende opskrif te vervang:

"**[Strafregtelike misdrywe betreffende belastingvermyding] Ontduiking van belasting en verkryging van onregmatige terugbetalings by wyse van bedrog of diefstal**".

Wysiging van artikel 240 van Wet 28 van 2011, soos gewysig deur artikel 82 van Wet 21 van 2012 en artikel 81 van Wet 39 van 2013

60. Artikel 240 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (3) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

" 'n Persoon mag nie kragtens subartikel (1) as 'n belastingpraktisyn registreer nie of SAID mag 'n geregistreerde belastingpraktisyn deregistreer, indien die persoon of die geregistreerde belastingpraktisyn, na gelang van die geval—";

(b) deur in subartikel (3) die woord "of" aan die einde van paragraaf *(a)* te skrap, daardie woord aan die einde van paragraaf *(b)* in te voeg en die volgende paragraaf by te voeg:

"*(c)* gedurende die voorafgaande vyf jaar aan 'n ernstige belasting-oortreding skuldig bevind is."; en

(c) deur die volgende subartikel by te voeg:

"(4) Indien strafregtelike verrigtinge vir 'n ernstige belasting-oortreding teen 'n persoon of geregistreerde belastingpraktisyn ingestel is maar nog nie gefinaliseer is nie, en indien die persoon of geregistreerde belastingpraktisyn aanhou met die pleeg van 'n ernstige belasting-oortreding nadat die strafregtelike verrigtinge ingestel is, mag 'n senior SAID-beampte—

(a) nie die persoon as 'n geregistreerde belastingpraktisyn registreer nie; of

(b) die registrasie van die persoon as 'n geregistreerde belasting-praktisyn opskort,

vir die duur van die strafregtelike verrigtinge met ingang van die datum wat die vervolging ingestel word en eindigend op die datum waarop die persoon of geregistreerde belastingpraktisyn finaal vrygespreek word.".

Wysiging van artikel 240A van Wet 28 van 2011, soos gewysig deur artikel 83 van Wet 21 van 2002 en artikel 82 van Wet 39 van 2013

61. (1) Artikel 240A van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

"(3) 'n Liggaam moet binne die voorgeskrewe tydperk en in die voorgeskrewe vorm en wyse, indien ingevolge—

(a) subartikel (1) erken, 'n lys van sy lede waarop die bepalings kragtens artikel 240(1) van toepassing is, verskaf; en

(b) subartikel (2) erken, 'n verslag aangaande die liggaam se lede en nakoming van hierdie Hoofstuk verskaf.".

(2) Subartikel (1) word geag op 20 Desember 2012 in werking te getree het.

Amendment of section 248 of Act 28 of 2011

62. (1) Section 248 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution for the heading of the following heading:

"**Public officer in event of liquidation [or], winding-up or business rescue**"; and

(b) by the renumbering of the existing wording to subsection (1) and the addition of the following subsection:

"(2) In the event of a company referred to in section 246(1) being subject to a business rescue plan referred to in Part D of Chapter 6 of the 'Companies Act', the business rescue practitioner as defined in that Chapter is required to exercise, in respect of the company, all the functions and assume all the responsibilities of a public officer under a tax Act for the period that the company is subject to the business rescue plan.".

(2) Subsection (1) comes into operation on the date of promulgation of this Act.

Amendment of section 255 of Act 28 of 2011, as amended by section 88 of Act 21 of 2012

63. Section 255 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) SARS may, in the case of a return or other document submitted in electronic format, accept an electronic or digital signature of a person as a valid signature for purposes of a tax Act if a signature is required.".

Substitution of section 256 of Act 28 of 2011, as substituted by section 89 of Act 21 of 2012

64. (1) The following section is hereby substituted for section 256 of the Tax Administration Act, 2011:

"**Tax compliance status**

256. (1) A taxpayer may apply, in the prescribed form and manner, to SARS for a confirmation of the taxpayer's tax compliance status.

(2) SARS must issue or decline to issue the confirmation of the taxpayer's tax compliance status within 21 business days from the date the application is submitted or such longer period as may reasonably be required if a senior SARS official is satisfied that the confirmation of the taxpayer's tax compliance status may prejudice the efficient and effective collection of revenue.

(3) A senior SARS official may provide a taxpayer with confirmation of the taxpayer's tax compliance status as compliant only if satisfied that the taxpayer is registered for tax and does not have any—

(a) outstanding tax debt, excluding a tax debt contemplated in section 167 or 204 or a tax debt that has been suspended under section 164 or does not exceed the amount referred to in section 169(4); or

(b) outstanding return unless an arrangement acceptable to the SARS official has been made for the submission of the return.

(4) A confirmation of tax compliance status must be in the prescribed format and include at least—

(a) the original date of issue of the tax compliance status confirmation to the taxpayer;

(b) the name, taxpayer reference number and identity number or company registration number of the taxpayer;

(c) the date of the confirmation of the tax compliance status of the taxpayer to an organ of state or a person referred to in subsection (5); and

Wysiging van artikel 248 van Wet 28 van 2011

62. (1) Artikel 248 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur die opskrif deur die volgende opskrif te vervang:

"**Openbare amptenaar in geval van likwidasie [of], beëindiging of ondernemingredding**"; en

(b) deur die bestaande woorde tot subartikel (1) te hernommer en die volgende subartikel by te voeg:

"(2) In die geval waar 'n maatskappy in artikel 246(1) bedoel onderhewig is aan 'n ondernemingreddingsplan bedoel in Deel D van Hoofstuk 6 van die 'Maatskappywet', word van die onderneming-reddingspraktisyn soos in daardie Hoofstuk omskryf, vereis om, ten opsigte van die maatskappy, al die funksies te vervul en al die verantwoordelikhede te aanvaar van 'n openbare amptenaar kragtens 'n Belastingwet vir die tydperk waartydens die maatskappy aan die ondernemingreddingsplan onderhewig is.".

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

Wysiging van artikel 255 van Wet 28 van 2011, soos gewysig deur artikel 88 van Wet 21 van 2012

63. Artikel 255 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

"(2) SAID kan, in die geval van 'n opgawe of ander dokument in elektroniese formaat ingedien, 'n elektroniese of digitale handtekening van 'n persoon as 'n geldige handtekening vir die doeleindes van 'n Belastingwet aanvaar, indien 'n handtekening vereis word.".

Vervanging van artikel 256 van Wet 28 van 2011, soos vervang deur artikel 89 van Wet 21 van 2012

64. (1) Artikel 256 van die Wet op Belastingadministrasie, 2011, word hierby deur die volgende subartikel vervang:

"**Belastingnakomingstatus**

256. (1) 'n Belastingpligtige kan, in die voorgeskrewe vorm en op die voorgeskrewe wyse, by SAID aansoek doen om bevestiging van die belastingpligtige se belastingnakomingstatus.

(2) SAID moet die bevestiging van die belastingpligtige se belastingnakomingstatus binne 21 besigheidsdae vanaf die datum waarop die aansoek ingedien is of sodanige langer tydperk as wat redelikerwys benodig mag word indien 'n senior SAID-amptenaar oortuig is dat die bevestiging van die belastingpligtige se belastingnakomingstatus die effektiewe en doeltreffende invordering van belasting sal verhinder, uitreik of weier om dit uit te reik.

(3) 'n Senior SAID-amptenaar kan 'n belastingpligtige van bevestiging van die belastingpligtige se belastingnakomingstatus as nakomend voorsien slegs indien oortuig dat die belastingpligtige vir belasting geregistreer is en nie enige—

(a) uitstaande belastingskuld het nie, uitgesluit 'n belastingskuld in artikel 167 of 204 beoog, of 'n belastingskuld wat kragtens artikel 164 opgeskort is, of nie die bedrag bedoel in artikel 169(4) oorskry nie; of

(b) uitstaande opgawe het nie, tensy 'n reëling wat vir die SAID-beampte aanvaarbaar is vir die indien van die opgawe getref is.

(4) 'n Bevestiging van die belastingpligtige se belastingnakomingstatus moet in die voorgeskrewe formaat wees en ten minste insluit—

(a) die oorspronklike datum van uitreiking van die bevestiging van belastingnakomingstatus aan die belastingpligtige;

(b) die naam, belastingpligtige-verwysingsnommer en identiteitsnommer of maatskappyregistrasienommer van die belastingpligtige;

(c) die datum van die bevestiging van die belastingnakomingstatus van die belastingpligtige aan 'n staatsorgaan of 'n persoon in subartikel (5) bedoel; en

(d) a confirmation of the tax compliance status of the taxpayer as at the date referred to in paragraph *(c)*.

(5) Despite the provisions of Chapter 6, SARS may confirm the taxpayer's tax compliance status as at the date of a request by—

(a) an organ of state; or

(b) a person to whom the taxpayer has presented the tax compliance status confirmation.

(6) SARS may alter the taxpayer's tax compliance status to non-compliant if the confirmation—

(a) was issued in error; or

(b) was obtained on the basis of fraud, misrepresentation or non-disclosure of material facts,

and SARS has given the taxpayer prior notice and an opportunity to respond to the allegations of at least 14 days prior to the alteration.

(7) A taxpayer's tax compliance status will be indicated as non-compliant by SARS for the period commencing on the date that the taxpayer no longer complies with a requirement under subsection (3) and ending on the date that the taxpayer remedies the non-compliance.''.

(2) Subsection (1) comes into operation on the date of promulgation of this Act.

Amendment of section 270 of Act 28 of 2011, as amended by section 86 of Act 39 of 2013

65. Section 270 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution in subsection (6D) for paragraphs *(a)* and *(b)* of the following paragraphs, respectively:

''*(a)* the Income Tax Act, excluding returns required under the Fourth Schedule to that Act, a senior SARS official must, in considering the objection, reduce the penalty in whole or in part if satisfied that there were extenuating circumstances; or

(b) the Value-Added Tax Act or the Fourth Schedule to the Income Tax Act, a senior SARS official must reduce the penalty in whole if the penalty was imposed under circumstances other than the circumstances referred to in item (v) of the understatement penalty table in section 223(1).''; and

(b) by the deletion of subsection (8).

Repeal of section 11 of Act 21 of 2012

66. (1) Section 11 of the Tax Administration Laws Amendment Act, 2012, is hereby repealed.

(2) Subsection (1) is deemed to have come into operation on 30 June 2013.

Amendment of section 26 of Act 21 of 2012

67. Section 26 of the Tax Administration Laws Amendment Act, 2012, is hereby amended by the substitution for subsection (2) of the following subsection:

''(2) Subsection **[(1)]**(1)*(a)* is deemed to have come into operation on 1 March 2014 and applies in respect of years of assessment commencing on or after that date.''.

Amendment of section 8 of Act 39 of 2013

68. Section 8 of the Tax Administration Laws Amendment Act, 2013, is hereby amended by the substitution for subsection (2) of the following subsection:

''(2) Paragraph *(a)* of subsection (1) comes into operation on 1 March **[2015]** 2016 and applies in respect of amounts contributed on or after that date.''.

(d) 'n bevestiging van die belastingpligtige se belastingnakomingstatus soos op die datum in paragraaf *(c)* bedoel.

(5) Ondanks die bepalings van Hoofstuk 6 kan SAID die belastingpligtige se belastingnakomingstatus bevestig soos op die datum van 'n versoek deur—

(a) 'n staatsorgaan; of

(b) 'n persoon aan wie die belastigpligtige die bevestiging van die belastingpligtige se belastingnakomingstatus voorgelê het.

(6) SAID kan die belastingpligtige se belastingnakomingstatus na nie-nakomend verander indien die bevestiging—

(a) foutiewelik uitgereik is; of

(b) op die grondslag van bedrog, wanvoorstelling of nie-openbaarmaking van wesenlike feite verkry is,

en SAID die belastingpligtige vooraf kennisgewing en 'n geleentheid om op die aantygings te antwoord, van minstens 14 dae voor die verandering gegee het.

(7) 'n Belastingpligtige se belastingnakomingstatus sal deur SAID as nie-nakomend aangedui word vir die tydperk wat begin op die datum wat die belastingpligtige nie langer aan die vereistes onder subartikel (3) voldoen nie, en eindig op die datum wat die belastingpligtige die nie-nakoming regstel.''.

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

Wysiging van artikel 270 van Wet 28 van 2011, soos gewysig deur artikel 86 van Wet 39 van 2013

65. Artikel 270 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (6D) paragrawe *(a)* en *(b)* deur die volgende paragrawe te vervang:

''*(a)* die Inkomstebelastingwet, behalwe opgawes vereis kragtens die Vierde Bylae by daardie Wet, moet 'n senior SAID-amptenaar, in die oorweging van die beswaar, die boete in geheel of gedeeltelik verminder indien tevrede dat daar versagtende omstandighede bestaan; of

(b) die Wet op Belasting op Toegevoegde Waarde of die Vierde Bylae by die Inkomstebelastingwet, moet 'n senior SAID amptenaar die boete in geheel of gedeeltelik verminder indien die boete kragtens omstandighede anders as die **[na verwys]** bedoel in item (v) van die onderstellingsboetetafel in artikel 223(1), opgelê is.''; en

(b) deur subartikel (8) te herroep.

Herroeping van artikel 11 van Wet 21 van 2012

66. (1) Artikel 11 van die Wysigingswet op Belastingadministrasiewette, 2012, word hierby herroep.

(2) Subartikel (1) word geag op 30 Junie 2013 in werking te getree het.

Wysiging van artikel 26 van Wet 21 van 2012

67. Artikel 26 van die Wysigingswet op Belastingadministrasiewette, 2012, word hierby gewysig deur in die Engelse teks subartikel (2) deur die volgende subartikel te vervang:

''(2) Subsection **[(1)]**(1)*(a)* is deemed to have come into operation on 1 March 2014 and applies in respect of years of assessment commencing on or after that date.''.

Wysiging van artikel 8 van Wet 39 van 2013

68. Artikel 8 van die Wysigingswet op Belastingadministrasiewette, 2013, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

''(2) Paragraaf *(a)* van subartikel (1) tree op 1 Maart **[2015]** 2016 in werking en is van toepassing **[of]** op bedrae op of na daardie datum bygedra.''.

Amendment of section 1 of Act 30 of 2014

69. Section 1 of the Customs Duty Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph *(a)* of the definition of ''port or place of export'' of the following paragraph:

''*(a)* where the goods are **[packed into containers, or if not containerised,]** loaded on board a vessel, aircraft, railway carriage or vehicle**[,]** in which the goods will be transported across the border of that country to the Republic;''.

Amendment of section 88 of Act 30 of 2014

70. Section 88 of the Customs Duty Act, 2014, is hereby amended by the substitution in subsection (1)*(a)* for subparagraph (iii) of the following subparagraph:

''(iii) an origin determination or origin re-determination referred to in section 156(2); or''.

Amendment of section 201 of Act 30 of 2014

71. Section 201 of the Customs Duty Act, 2014, is hereby amended by—

(a) the substitution in subsection (2) for the Table of the following Table:

''**FIXED AMOUNT PENALTIES**

Category of breach	**Amount of penalty**
Category A	Maximum of R2 500
Category B	R5 000
Category C	R7 500
Category D	R10 000''

; and

(b) the addition of the following subsection:

''(4) No fixed amount penalty may be imposed in terms of this section for a breach consisting of a failure to submit to the customs authority full or accurate information, other than information that may result in revenue prejudice, if the breach was committed inadvertently and in good faith.''.

Amendment of section 202 of Act 30 of 2014

72. Section 202 of the Customs Duty Act, 2014, is hereby amended by the substitution for subsection (3) of the following subsection:

''(3) The customs authority may for a Category A breach referred to in the Table in section 201(2) consisting of a failure to submit to the customs authority full or accurate information other than information that may result in revenue prejudice, impose in terms of subsection (1) a fixed amount penalty for the breach only after it has issued a warning for the same or a similar type of breach to the person who committed the breach.''.

Substitution of section 221 of Act 30 of 2014

73. The following section is hereby substituted for section 221 of the Customs Duty Act, 2014:

''**Admissibility of certain statements in documents**

221. In any criminal or civil proceedings arising from the **[application]** implementation or enforcement of this Act, any statement in any record, letter or other document submitted, kept or received by or on behalf of any person to the effect that goods of a particular price, value (including any commission, discount, cost, charge, expense, royalty, freight, tax, drawback, refund, rebate or other information which relates to such goods and has a bearing on such price or value), quantity, quality, nature, strength or

Wysiging van artikel 1 van Wet 30 van 2014

69. Artikel 1 van die Wet op Doeanereg, 2014, word hierby gewysig deur in subartikel (1) paragraaf *(a)* van die omskrywing van ''hawe of plek van uitvoer'' deur die volgende paragraaf te vervang:

''*(a)* waar die goedere **[in houers gepak word, of indien dit nie behouer word nie, waar die goedere]** op 'n vaartuig, vliegtuig, spoorwegwa of voertuig gelaai word waarmee dit oor die grens van daardie land na die Republiek vervoer sal word;''.

Wysiging van artikel 88 van Wet 30 van 2014

70. Artikel 88 van die Wet op Doeanereg, 2014, word hierby gewysig deur in subartikel (1)*(a)* subparagraaf (iii) deur die volgende subparagraaf te vervang:

''(iii) 'n oorsprongbepaling of oorsprongherbepaling bedoel in artikel 156(2) doen; of''.

Wysiging van artikel 201 van Wet 30 van 2014

71. Artikel 201 van die Wet op Doeanereg, 2014, word hierby gewysig deur—

(a) in subartikel (2) die Tabel deur die volgende Tabel te vervang:

''**VASTEBEDRAGBOETES**

Kategorie breuk	**Bedrag van boete**
Kategorie A	Maksimum van R2 500
Kategorie B	R5 000
Kategorie C	R7 500
Kategorie D	R10 000''

; en

(b) die volgende subartikel by te voeg:

''(4) Geen vastebedragboete mag ingevolge hierdie artikel vir 'n breuk opgelê word wat bestaan uit 'n versuim om volledige en juiste inligting, uitgesonderd inligting wat inkomstebenadeling tot gevolg mag hê, aan die doeanegesag voor te lê nie indien die breuk per abuis en te goedertrou begaan is.''.

Wysiging van artikel 202 van Wet 30 van 2014

72. Artikel 202 van die Wet op Doeanereg, 2014, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

''(3) Die doeanegesag kan vir 'n Kategorie A breuk bedoel in die Tabel in artikel 201(2) wat bestaan uit 'n versuim om volledige en juiste inligting, uitgesonderd inligting wat inkomstebenadeling tot gevolg kan hê, aan die doeanegesag voor te lê, 'n vastebedragboete ingevolge subartikel (1) vir die breuk oplê slegs nadat dit 'n waarskuwing vir dieselfde of 'n soortgelyke tipe breuk aan die persoon wat die breuk begaan het, uitgereik het.''.

Vervanging van artikel 221 van Wet 30 van 2014

73. Artikel 221 van die Wet op Doeanereg, 2014, word hierby deur die volgende arttikel vervang:

''**Toelaatbaarheid van sekere bewerings in dokumente**

221. In enige strafregtelike of siviele verrigtinge wat uit die implementering of toepassing van hierdie Wet ontstaan, is enige bewering in enige rekord, brief of ander dokument wat deur of namens iemand ingedien, voorgelê, gehou of ontvang is, met die strekking dat goedere van 'n bepaalde prys, waarde (met inbegrip van enige kommissie, afslag, onkoste, fooi, uitgawe, tantième, vragprys, belasting, teruggawe, terugbetaling, korting of ander inligting betreffende sodanige goedere en op

other characteristic have been produced, imported, exported, ordered, supplied, purchased, sold, dealt with, processed, traded in or held in stock by that person, is admissible as evidence that that person has produced, imported, exported, ordered, supplied, purchased, sold, dealt with, processed, traded in or held in stock goods of that price, value, quantity, quality, nature, strength or other characteristic.''.

Amendment of section 177 of Act 31 of 2014

74. Section 177 of the Customs Control Act, 2014, is hereby amended by the addition of the following subsection:

''(5) Subsection (4) only applies if a change referred to in paragraph *(a)* of that subsection, or any refund, amount, discount, commission, credit or debit referred to in paragraph *(b)* of that subsection, affects any information included in the clearance declaration submitted in respect of the goods to which the invoice relates.''.

Amendment of section 178 of Act 31 of 2014

75. Section 178 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (5) for paragraph *(a)* of the following paragraph:

''*(a)* notify the customs authority of—

(i) any amendment to an invoice that affects any information included in the clearance declaration submitted in respect of the goods to which the invoice relates; or

(ii) the receipt of such an amended invoice or a debit or credit note; and''.

Amendment of section 241 of Act 31 of 2014

76. Section 241 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (2) of the following subsections:

''(2) This Chapter applies to the transfer of imported goods **[at a customs seaport or airport]**—

(a) from one foreign-going vessel or aircraft to another foreign-going vessel or aircraft at the same customs seaport or airport; or

(b) from one foreign-going vessel at a customs seaport to another foreign-going vessel at another customs seaport served by the same Customs Office.

(3) Any reference in this Act to a customs seaport where a transhipment operation is carried out must, where subsection (2)*(b)* applies, be read as referring to both customs seaports as contemplated in that subsection.''.

Amendment of section 242 of Act 31 of 2014

77. Section 242 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph *(a)* of the following paragraph:

''*(a)* to be transferred **[at a customs seaport or airport]**—

(i) from the foreign-going vessel **[or aircraft]** on which those goods were imported to another foreign-going vessel **[or aircraft at that seaport or airport]** on which those goods are to be exported from the Republic, whether the exporting vessel is docked at the same customs seaport as the importing vessel or at another customs seaport served by the same Customs Office; or

(ii) at the same customs airport from the foreign-going aircraft on which those goods were imported to another foreign-going aircraft on which those goods are to be exported from the Republic; and''.

sodanige prys of waarde betrekking het), hoeveelheid, kwaliteit, aard, sterkte of ander eienskap deur so iemand geproduseer, ingevoer, uitgevoer, bestel, verskaf, gekoop, verkoop, mee gehandel, geprosesseer, verhandel of in voorraad gehou is, as getuienis toelaatbaar dat daardie persoon goedere van daardie prys, waarde, hoeveelheid, kwaliteit, aard, sterkte of ander eienskap geproduseer, ingevoer, uitgevoer, bestel, verskaf, gekoop, verkoop, mee gehandel, geprosesseer, verhandel of in **[vooraad]** voorraad gehou het.''.

Wysiging van artikel 177 van Wet 31 van 2014

74. Artikel 177 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur die volgende subartikel by te voeg:

''(5) Subartikel (4) is slegs van toepassing indien 'n verandering bedoel in paragraaf *(a)* van daardie subartikel, of enige terugbetaling, bedrag, afslag, kommissie, krediet of debiet bedoel in paragraaf *(b)* van daardie subartikel, enige inligting raak wat ingesluit is by die klaringsbrief ingedien ten opsigte van die goedere waarop die faktuur betrekking het.''.

Wysiging van artikel 178 van Wet 31 van 2014

75. Artikel 178 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (5) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* die doeanegesag in kennis stel van—

(i) enige wysiging aan 'n faktuur wat enige inligting raak wat ingesluit is by die klaringsbrief ingedien ten opsigte van die goedere waarop die faktuur betrekking het; of

(ii) die ontvangs van so 'n gewysigde faktuur of 'n debiet- of kredietnota; en''.

Wysiging van artikel 241 van Wet 31 van 2014

76. Artikel 241 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (2) deur die volgende subartikels te vervang:

''(2) Hierdie Hoofstuk is van toepassing op die oorplasing van ingevoerde goedere **[by 'n doeaneseehawe of -lughawe]**—

(a) van een land-uitgaande vaartuig of vliegtuig na 'n ander land-uitgaande vaartuig of vliegtuig by dieselfde doeaneseehawe of -lughawe; of

(b) van een land-uitgaande vaartuig by 'n doeaneseehawe na 'n ander land-uitgaande vaartuig by 'n ander doeaneseehawe wat deur dieselfde Doeanekantoor bedien word.

(3) Enige verwysing in hierdie Wet na 'n doeaneseehawe waar 'n transverskepingsoperasie uitgevoer word, moet, waar subartikel (2)*(b)* van toepassing is, uitgelê word as 'n verwysing na beide doeaneseehawens soos in daardie subartikel beoog.''.

Wysiging van artikel 242 van Wet 31 van 2014

77. Artikel 242 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* **[by 'n doeaneseehawe of -lughawe]** oorgeplaas mag word—

(i) van die land-uitgaande vaartuig **[of vliegtuig]** waarop daardie goedere ingevoer is na 'n ander land-uitgaande vaartuig **[of vliegtuig by daardie seehawe of lughawe]** waarop daardie goedere uit die Republiek uitgevoer sal word, ongeag of die uitvoerende vaartuig by dieselfde doeaneseehawe as die invoerende vaartuig vasgemeer is of by 'n ander doeaneseehawe wat deur dieselfde Doeanekantoor bedien word; of

(ii) by dieselfde doeanelughawe van die land-uitgaande vliegtuig waarop daardie goedere ingevoer is na 'n ander land-uitgaande vliegtuig waarop daardie goedere uit die Republiek uitgevoer gaan word; en''.

Amendment of section 634 of Act 31 of 2014

78. Section 634 of the Customs Control Act, 2014, is hereby amended by the insertion after subsection (2) of the following subsection:

''(2A)Subsection (2) does not apply to—

(a) the licensee of inward or home use processing premises importing goods for inward or home use processing on those premises; or

(b) the licensee of inward processing premises exporting inward processed compensating products obtained from the inward processing of goods on those premises.''.

Short title and commencement

79. (1) This Act is called the Tax Administration Laws Amendment Act, 2014.

(2) Save in so far as is otherwise provided for in this Act, amendments to the Tax Administration Act, 2011 (Act No. 28 of 2011), are deemed to have come into operation on 1 October 2012.

(3) The amendments to the Customs Duty Act, 2014, and the Customs Control Act, 2014, come into operation on the date on which the Customs Control Act, 2014, takes effect.

(4) Subject to subsections (2) and (3), and save in so far as is otherwise provided for in this Act or the context otherwise indicates, the amendments effected by this Act come into operation on the date of promulgation of this Act.

Wysiging van artikel 634 van Wet 31 van 2014

78. Artikel 634 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur na subartikel (2) die volgende subartikel in te voeg:

''(2A) Subartikel (2) is nie van toepassing nie op—

(a) die lisensiehouer van 'n inwaartse prosesseringsperseel of binnelandse gebruikprosesseringsperseel wat goedere vir inwaartse prosessering of binnelandse gebruikprosessering op daardie perseel invoer; of

(b) die lisensiehouer van 'n inwaartse prosesseringsperseel wat inwaarts geprosesseerde kompenserende produkte wat verkry word van die inwaartse prosessering van goedere op daardie perseel, uitvoer.''.

Kort titel en inwerkingtreding

79. (1) Hierdie Wet heet die Wysigingswet op Belastingadministrasiewette, 2014.

(2) Tensy hierdie Wet anders bepaal, word wysigings tot die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011), geag op 1 Oktober 2012 in werking te getree het.

(3) Die wysigings aan die Wet op Doeanereg, 2014, en die Wet op Doeanebeheer, 2014, tree in werking op die datum waarop die Wet op Doeanebeheer, 2014, in werking tree.

(4) Behoudens subartikels (2) en (3), en tensy hierdie Wet anders bepaal of dit uit die samehang anders blyk, tree die wysigings wat deur hierdie Wet aangebring word op die datum van promulgering van hierdie Wet in werking.