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THE PRESIDENCY

No. 41 19 January 2017

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

Act No. 16 of 2016: Tax Administration Laws Amendment Act, 2016

DIE PRESIDENSIE

No. 41 19 Januarie 2017

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

Wet No 16 van 2016: Wysigingswet op Belasting Administrasiewette, 2016

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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 18 January 2017)

ACT

To—

- **amend the Income Tax Act, 1962, so as to provide for delegation of a power to disclose certain information; to remove an obligation to submit a return for a dividend derived from a tax free investment; to amend a Schedule to include a class of taxpayers as provisional taxpayers; to amend a definition so as to include taxable dividends; to further regulate the manner of prescribing an effective date; to further regulate the withholding of employees' tax; and to effect textual amendments;**
- **amend the Customs and Excise Act, 1964, so as to narrow the scope of provisions relating to Special Economic Zones and to align terminology with terminology used in the Special Economic Zones Act, 2014; to broaden the scope of provisions relating to marking, tracking and tracing of tobacco products and to make certain changes relating to the maximum allowed weight of cigarettes for import or manufacturing; to align the prescription period for refunds to the general prescription period of three years; and to make changes to provisions relating to the payment and calculation of interest on outstanding amounts;**
- **amend the Value-Added Tax Act, 1991, so as to amend provisions to align with the Special Economic Zones Act, 2014; to amend provisions relating to acceptable documentary proof; to reinsert a prescription period; and to amend a Schedule;**
- **amend the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, so as to provide greater alignment with the Fourth Schedule to the Income Tax Act, 1962; and to make technical corrections;**
- **amend the Tax Administration Act, 2011, so as to amend definitions; to specify payment of monies to the National Revenue Fund; to extend the term of office of the Tax Ombud; to provide for appointment of staff of the office of the Tax Ombud; to broaden the mandate of the Tax Ombud; to impose an obligation to provide reasons for not following non-binding recommendations by the Tax Ombud; to provide for disclosure of certain approved organisations; to extend the period for retention of records by SARS; to extend a period of limitation; to amend the provision for an additional assessment; to extend a period within which to apply for a condonation of a late objection; to amend the constitution of a tax court; to narrow the application of a provision; to add a definition and**

ALGEMENE VERDUIDELIKENDE NOTA:

[ ] Woorde in vet druk in vierkantige hakies dui skrappings uit bestaande verordenings aan.

Woorde met 'n volstreep daaronder dui invoegings in bestaande verordenings aan.

(Engelse teks deur die President geteken)
(Goedgekeur op 18 Januarie 2017)

WET

Tot wysiging van—

- **die Inkomstebelastingwet, 1962, ten einde voorsiening te maak vir delegering van 'n bevoegdheid om bepaalde inligting openbaar te maak; 'n verpligting te verwyder om 'n opgawe vir 'n dividend verkry van 'n belastingvrye belegging in te dien; 'n Bylae te wysig om 'n klas belastingpligtiges as voorlopige belastingpligtiges in te sluit; 'n omskrywing te wysig ten einde belasbare dividende in te sluit; die wyse om 'n inwerkingtredingsdatum voor te skryf verder te reguleer; die terughou van werknemersbelasting verder te reguleer; en tekstuele wysigings aan te bring;**
- **die Doeane- en Aksynswet, 1964, ten einde die bestek van bepalings met betrekking tot Spesiale Ekonomiese Sones te beperk en om terminologie in lyn met terminologie gebruik in die "Special Economic Zones Act, 2014," te bring; die bestek te verbreed van bepalings met betrekking tot die merk, volg en opsporing van tabakprodukte en bepaalde veranderings met betrekking tot die maksimum toelaatbare gewig van sigarette vir invoer of vervaardiging aan te bring; die verjaringstydperk vir terugbetalings in lyn met die algemene verjaringstydperk van drie jaar te bring; en veranderings aan te bring aan bepalings met betrekking tot die betaling en berekening van rente op uitstaande bedrae;**
- **die Wet op Belasting op Toegevoegde Waarde, 1991, ten einde bepalings te wysig om in lyn met die "Special Economic Zones Act, 2014," te wees; bepalings met betrekking tot aanvaarbare dokumentêre bewyse te wysig; weer 'n verjaringstydperk in te voeg; en 'n Bylae te wysig;**
- **die "Mineral and Petroleum Resources Royalty (Administration) Act, 2008," ten einde 'n groter belyning van die bepalings met die Vierde Bylae by die Inkomstebelastingwet, 1962, teweeg te bring; en tegniese korreksies aan te bring;**
- **die Wet op Belastingadministrasie, 2011, ten einde omskrywings te wysig; die betaling van gelde aan die Nasionale Inkomstefonds te spesifieer; die ampstermyn van die Belastingombud te verleng; die aanstelling van personeel van die kantoor van die Belastingombud te bepaal; die mandaat van die Belastingombud te verbreed; 'n verpligting op te lê om redes te verskaf waarom niebindende aanbevelings van die Belastingombud nie gevolg word nie; die openbaarmaking van bepaalde goedgekeurde organisasies te bepaal; die tydperk vir die behoud van rekords deur SAID te verleng; 'n beperkings-**

make provision for a penalty relating to an impermissible avoidance arrangement; and to amend the provision for voluntary disclosure of a default;

- **amend the Customs Duty Act, 2014, so as to delete certain unnecessary provisions and to combine certain provisions for purposes of clarity;**
- **amend the Customs Control Act, 2014, so as to make certain technical corrections; to delete certain unnecessary provisions; to make changes to provisions relating to the submission of cross-border train departure reports; to provide for the transmission of electricity under the international transit procedure; to broaden a rule enabling provision to include rules relating to the treatment of detained counterfeit goods in state warehouses; and generally to make adjustments for the smoother implementation of that Act,**

and to provide for matters connected therewith.

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

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 5 of Act 60 of 2008, section 2 of Act 61 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, section 2 of Act 39 of 2013, section 2 of Act 44 of 2014 and section 1 of Act 23 of 2015

1. Section 3 of the Income Tax Act, 1962, is hereby amended by the deletion in subsection (5) of the word ''and'' at the end of paragraph *(a)*, the substitution for the full stop at the end of paragraph *(b)* of the expression ''; and'' and the addition of the following paragraph:

''*(c)* to make a disclosure under section 69(8)*(b)*(i) of the Tax Administration Act.''.

Amendment of section 35A of Act 58 of 1962, as inserted by section 30 of Act 32 of 2004 and amended by section 5 of Act 32 of 2005, section 59 of Act 24 of 2011, section 271 of Act 28 of 2011 read with paragraph 43 of Schedule 1 to that Act and section 2 of Act 23 of 2015

2. Section 35A of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (3) for paragraph *(b)* of the following paragraph:

''*(b)* If the seller does not submit a return in respect of that year of assessment within 12 months after the end of that year of assessment, the payment of **[that]** the amount in terms of subsection (4) is **[deemed to be a self-assessment]** a sufficient basis for an assessment in terms of section **[95(3)]** 95 of the Tax Administration Act.''.

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, section 5 of Act 39 of 2013, section 5 of Act 44 of 2014 and section 4 of Act 23 of 2015

3. Section 64K of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (1A) for paragraph *(b)* of the following paragraph:

''*(b)* received a dividend contemplated in paragraph *(a)* of the definition of 'dividend' in section 64D, other than a dividend derived from a tax free investment contemplated in section 12T, that is exempt or partially exempt from dividends tax in terms of section 64F or 64FA,''.

tydperk te verleng; die bepaling vir 'n addisionele aanslag te wysig; 'n tydperk te verleng waarbinne om kondonasie van 'n laat beswaar aansoek gedoen mag word; die samestelling van 'n belastinghof te wysig; die toepassing van 'n bepaling te beperk; 'n omskrywing by te voeg en 'n boete met betrekking tot 'n ontoelaatbare vermydingsreëling te bepaal; en die bepaling vir vrywillige blootlegging van 'n nienakoming te wysig;

- **die Wet op Doeanereg, 2014, ten einde sekere onnodige bepalings te skrap en sekere bepalings vir doeleindes van duidelikheid te kombineer;**
- **die Wet op Doeanebeheer, 2014, ten einde bepaalde tegniese korreksies aan te bring; onnodige bepalings te skrap; veranderings aan te bring aan bepalings met betrekking tot die indien van oorgrenstreinvertreksverslae; voorsiening vir die transmissie van elektrisiteit kragtens die internasionale transitoprosedure te maak; 'n reëlmagtigingsbepaling uit te brei om reëls in te sluit wat op die behandeling van nagemaakte goedere onder detensie in staatspakhuise betrekking het; en in die algemeen aanpassings vir die gladder toepassing van daardie Wet te maak,**

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

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

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 5 van Wet 60 van 2008, artikel 2 van Wet 61 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, artikel 2 van Wet 39 van 2013, artikel 2 van Wet 44 van 2014 en artikel 1 van Wet 23 van 2015

1. Artikel 3 van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (5) die woord "en" aan die einde van paragraaf *(a)* te skrap, die punt aan die einde van paragraaf *(b)* deur die uitdrukking "; en" te vervang en die volgende paragraaf by te voeg:

"*(c)* om 'n openbaring kragtens artikel 69(8)*(b)*(i) van die Wet op Belasting-administrasie te maak.".

Wysiging van artikel 35A van Wet 58 van 1962, soos ingevoeg deur artikel 30 van Wet 32 van 2004 en gewysig deur artikel 5 van Wet 32 van 2005, artikel 59 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011 gelees met paragraaf 43 van Bylae 1 by daardie Wet en artikel 2 van Wet 23 van 2015

2. Artikel 35A van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (3) paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* Indien die verkoper nie 'n opgawe ten opsigte van daardie jaar van aanslag binne 12 maande na die einde van daardie jaar van aanslag indien nie, **[word]** is die betaling van **[daardie]** die bedrag **[geag 'n selfaanslag]** ingevolge subartikel (4) 'n voldoende basis vir 'n aanslag ingevolge artikel **[95(3)]** 95 van die Wet op Belastingadministrasie **[te wees]**.".

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, artikel 5 van Wet 39 van 2013, artikel 5 van Wet 44 van 2014 en artikel 4 van Wet 23 van 2015

3. Artikel 64K van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (1A) paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* 'n dividend beoog in paragraaf *(a)* van die omskrywing van 'dividend' in artikel 64D, anders as 'n dividend verkry van 'n belastingvrye belegging beoog in artikel 12T, ontvang het wat ingevolge artikel 64F of 64FA van dividendbelasting vrygestel of gedeeltelik vrygestel is,".

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Amendment of section 102 of Act 58 of 1962, as substituted by section 30 of Act 30 of 2002 and amended by section 35 of Act 20 of 2006 and section 271 of Act 28 of 2011 read with paragraph 70 of Schedule 1 to that Act

4. Section 102 of the Income Tax Act, 1962, is hereby amended by the substitution for the heading of the following heading:

''**Refunds [and set off]**''.

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, section 7 of Act 44 of 2014 and section 6 of Act 23 of 2015

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

(a) by the substitution in the definition of ''provisional taxpayer'' for paragraph *(a)* of the following paragraph:

''*(a)* any person (other than a company) who derives income by way of **[income]**—

(i) any remuneration from an employer that is not registered in terms of paragraph 15;

(ii) any amount which does not constitute remuneration; or

(iii) an allowance or advance contemplated in section 8(1);'';

(b) by the substitution in the definition of ''provisional taxpayer'' for item (BB) of paragraph *(dd)*(B) of the following item:

''(BB) the taxable income of that person for the relevant year of assessment which is derived from interest, dividends, foreign dividends **[and]**, rental from the letting of fixed property and any remuneration from an employer that is not registered in terms of paragraph 15 does not exceed R30 000;'';

(c) by the substitution in the definition of ''remuneration'' for the comma at the end of paragraph *(f)* of a semi-colon and by the addition after that paragraph of the following paragraph:

''*(g)* any amount received by or accrued to that person by way of a dividend contemplated in—

(i) paragraph *(dd)* of the proviso to section 10(1)*(k)*(i);

(ii) paragraph *(ii)* of the proviso to section 10(1)*(k)*(i);

(iii) paragraph *(jj)* of the proviso to section 10(1)*(k)*(i),''; and

Wysiging van artikel 102 van Wet 58 van 1962, soos vervang deur artikel 30 van Wet 30 van 2002 en gewysig deur artikel 35 van Wet 20 van 2006 en artikel 271 van Wet 28 van 2011 gelees met paragraaf 70 van Bylae 1 by daardie Wet

4. Artikel 102 van die Inkomstebelastingwet, 1962, word hierby gewysig deur die opskrif deur die volgende opskrif te vervang:

''**Terugbetalings [en verrekening]**''.

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 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, artikel 7 van Wet 44 van 2014 en artikel 6 van Wet 23 van 2015

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

(a) deur in die omskrywing van ''besoldiging'' die komma aan die einde van paragraaf *(f)* deur 'n kommapunt te vervang en deur die volgende paragraaf na daardie paragraaf by te voeg:

''*(g)* enige bedrag ontvang deur of toegeval aan daardie persoon by wyse van 'n dividend beoog in—

(i) paragraaf *(dd)* van die voorbehoudsbepaling tot artikel 10(1)*(k)*(i);

(ii) paragraaf *(ii)* van die voorbehoudsbepaling tot artikel 10(1)*(k)*(i); of

(iii) paragraaf *(jj)* van die voorbehoudsbepaling tot artikel 10(1)*(k)*(i),'';

(b) deur in die omskrywing van ''besoldiging'' die woorde in paragraf (ii) van die uitsluiting wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

'' 'n bedrag betaal of betaalbaar ten opsigte van bewese dienste of dienste wat nog bewys moet word deur iemand (behalwe iemand wat nie 'n inwoner is nie of 'n werknemer in paragraaf *(b)*, *(c)*, *(d)***[,]** of *(e)* **[of *(f)*]** van die omskrywing van 'werknemer' beoog) in die loop van 'n bedryf wat deur hom onafhanklik van die persoon deur wie bedoelde bedrag betaal word of betaalbaar is en van die persoon aan wie daardie dienste bewys is of bewys moet word, beoefen word nie:'';

(c) deur in die omskrywing van ''voorlopige belastingpligtige'' paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* enige persoon (behalwe 'n maatskappy) wat inkomste verkry by wyse van **[inkomste]**—

(i) enige besoldiging vanaf 'n werkgewer wat nie ingevolge paragraaf 15 geregistreer is nie;

(ii) 'n bedrag **[verkry]** wat nie besoldiging uitmaak nie; of

(iii) 'n toelae of voorskot in artikel 8(1) bedoel**[, uitmaak nie]**;'';

en

(d) by the substitution in the definition of ''remuneration'' for the words in paragraph (ii) of the exclusion preceding the proviso of the following words:

''any amount paid or payable in respect of services rendered or to be rendered by any person (other than a person who is not a resident or an employee contemplated in paragraph *(b)*, *(c)*, *(d)***[,]** or *(e)* **[or *(f)*]** of the definition of 'employee') in the course of any trade carried on by him independently of the person by whom such amount is paid or payable and of the person to whom such services have been or are to be rendered:''.

(2) Paragraphs *(a)* and *(b)* of subsection (1) come into operation on 1 March 2017 and apply in respect of years of assessment commencing on or after that date.

(3) Paragraph *(c)* of subsection (1) comes into operation on 1 March 2017 and applies in respect of any amount received or accrued on or after that date.

Amendment of paragraph 2 of Fourth Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and amended by section 23 of Act 72 of 1963, section 29 of Act 55 of 1966, section 38 of Act 88 of 1971, section 48 of Act 85 of 1974, section 30 of Act 103 of 1976, section 28 of Act 113 of 1977, section 29 of Act 104 of 1980, section 40 of Act 90 of 1988, section 21 of Act 70 of 1989, section 45 of Act 101 of 1990, section 45 of Act 129 of 1991, section 38 of Act 21 of 1995, section 45 of Act 28 of 1997, section 53 of Act 30 of 2000, section 54 of Act 59 of 2000, section 20 of Act 19 of 2001, section 21 of Act 16 of 2004, section 50 of Act 31 of 2005, section 40 of Act 20 of 2006, section 55 of Act 8 of 2007, section 65 of Act 35 of 2007, section 18 of Act 18 of 2009, section 94 of Act 24 of 2011, section 19 of Act 21 of 2012, section 13 of Act 26 of 2013, section 8 of Act 39 of 2013 and section 68 of Act 44 of 2014

6. (1) Paragraph 2 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution for subparagraph (1) of the following subparagraph:

''(1) Every—

(a) employer who is a resident; or

(b) representative employer in the case of any employer who is not a resident,

(whether or not registered as an employer under paragraph 15) who pays or becomes liable to pay any amount by way of remuneration to any employee shall, unless the Commissioner has granted authority to the contrary, deduct or withhold from that amount, or, where that amount constitutes any lump sum contemplated in paragraph 2(1)*(b)* of the Second Schedule, deduct from the **[employees]** employee's benefit or minimum individual reserve as contemplated in that paragraph, by way of employees' tax an amount which shall be determined as provided in paragraph 9, 10**[,]** or 11 or **[12]** section 95 of the Tax Administration Act, whichever is applicable, in respect of the liability for normal tax of that employee, or, if such remuneration is paid or payable to an employee who is married and such remuneration is under the provisions of section 7(2) of this Act deemed to be income of the employee's spouse, in respect of such liability of that spouse, and shall, subject to the Employment Tax Incentive Act, 2013, pay the amount so deducted or withheld to the Commissioner within seven days after the end of the month during which the amount was deducted or withheld, or in the case of a person who ceases to be an employer before the end of such month, within seven days after the day on which that person ceased to be an employer, or in either case within such further period as the Commissioner may approve.''; and

(b) by the substitution in subparagraph (4)*(f)* for subitem (i) of the following subitem:

''(i) as does not exceed 5 per cent of that remuneration after deducting therefrom the amounts contemplated in items **[*(a)* to *(c*A)]** *(a)*, *(b)* and *(b*A*)*; and''.

(2) Paragraph *(b)* of subsection (1) is deemed to have come into operation on 1 March 2015 and applies in respect of donations paid on or after that date.

(d) deur in die omskrywing van ''voorlopige belastingpligtige'' item (BB) van paragraaf *(dd)*(B) deur die volgende item te vervang:

''(BB) 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 en enige besoldiging vanaf 'n werkgewer wat nie ingevolge paragraaf 15 geregistreer is nie verkry is, nie R30 000 sal oorskry nie;''.

(2) Paragraaf *(a)* van subartikel (1) tree op 1 Maart 2017 in werking en is van toepassing ten opsigte van enige bedrag op of na daardie datum ontvang of toegeval.

(3) Paragrawe *(c)* en *(d)* van subartikel (1) tree op 1 Maart 2017 in werking en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Wysiging van paragraaf 2 van Vierde Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963 en gewysig deur artikel 23 van Wet 72 van 1963, artikel 29 van Wet 55 van 1966, artikel 38 van Wet 88 van 1971, artikel 48 van Wet 85 van 1974, artikel 30 van Wet 103 van 1976, artikel 28 van Wet 113 van 1977, artikel 29 van Wet 104 van 1980, artikel 40 van Wet 90 van 1988, artikel 21 van Wet 70 van 1989, artikel 45 van Wet 101 van 1990, artikel 45 van Wet 129 van 1991, artikel 38 van Wet 21 van 1995, artikel 45 van Wet 28 van 1997, artikel 53 van Wet 30 van 2000, artikel 54 van Wet 59 van 2000, artikel 20 van Wet 19 van 2001, artikel 21 van Wet 16 van 2004, artikel 50 van Wet 31 van 2005, artikel 40 van Wet 20 van 2006, artikel 55 van Wet 8 van 2007, artikel 65 van Wet 35 van 2007, artikel 18 van Wet 18 van 2009, artikel 94 van Wet 24 van 2011, artikel 19 van Wet 21 van 2012, artikel 13 van Wet 26 van 2013, artikel 8 van Wet 39 van 2013 en artikel 68 van Wet 44 van 2014

6. (1) Paragraaf 2 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur subparagraaf (1) deur die volgende subparagraaf te vervang:

''(1) Elke—

(a) werkgewer wat 'n inwoner is; of

(b) verteenwoordigende werkgewer in die geval van enige werkgewer wat nie 'n inwoner is nie,

(ongeag of hy ingevolge paragraaf 15 as 'n werkgewer geregistreer is, al dan nie) wat aan 'n werknemer 'n bedrag by wyse van besoldiging betaal of verskuldig word, moet, tensy die Kommissaris andersins gemagtig het, van daardie bedrag 'n bedrag aftrek of terughou, of waar daardie bedrag 'n enkelbedragvoordeel in paragraaf 2(1)(*b*) van die Tweede Bylae beoog, uitmaak, van die werknemer se voordeel of minimum individuele reserwe soos in daardie paragraaf bedoel, aftrek, by wyse van werknemersbelasting wat volgens die bepalings van paragraaf 9, 10**[,]** of 11 of **[12]** artikel 95 van die Wet op Belastingadministrasie, watter bepaling ook al van toepassing is, vasgestel word, ten opsigte van die aanspreeklikheid van daardie werknemer vir normale belasting, of indien bedoelde besoldiging betaal of verskuldig is aan 'n werknemer wat getroud is en daardie besoldiging ingevolge die bepalings van artikel 7(2) van hierdie Wet geag word inkomste van die werknemer se gade te wees, ten opsigte van bedoelde aanspreeklikheid van daardie gade, en moet, behoudens die 'Employment Tax Incentive Act, 2013', die bedrag aldus afgetrek of teruggehou aan die Kommissaris betaal **[word]** binne sewe dae na die end van die maand waartydens die bedrag afgetrek of teruggehou is, of, in die geval van 'n persoon wat voor die end van daardie maand ophou om 'n werkgewer te wees, binne sewe dae na die dag waarop daardie persoon ophou om 'n werkgewer te wees, of, in die een of die ander geval, binne die verdere tydperk wat die Kommissaris goedkeur.''; en

(b) deur in subparagraaf (4)*(f)* subitem (i) deur die volgende subitem te vervang:

''(i) wat nie, nadat die bedrae beoog in items **[*(a)* tot *(c*A)]** *(a)*, *(b)* en *(b*A*)* daarvan afgetrek is, 5 persent van daardie besoldiging oorskry nie; en''.

(2) Paragraaf *(b)* van subartikel (1) word geag op 1 Maart 2015 in werking te getree het en is van toepassing ten opsigte van skenkings op of na daardie datum betaal.

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Amendment of paragraph 9 of Fourth Schedule to Act 58 of 1962, as amended by section 39 of Act 88 of 1971, section 32 of Act 103 of 1976, section 29 of Act 104 of 1980, section 46 of Act 101 of 1990, section 46 of Act 28 of 1997, section 55 of Act 59 of 2000, section 21 of Act 19 of 2001, section 41 of Act 20 of 2006, section 56 of Act 8 of 2007, sections 66 and 116 of Act 35 of 2007, section 66 of Act 3 of 2008, section 68 of Act 60 of 2008, section 20 of Act 18 of 2009, section 95 of Act 24 of 2011 and section 8 of Act 23 of 2015

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

(a) by the substitution for subparagraph (1) of the following subparagraph:

"(1) The Commissioner may from time to time, having regard to the rates of normal tax as fixed by Parliament or foreshadowed by the Minister in his budget statement **[or as varied by the Minister under section 5(3) of this Act, to the rebates applicable in terms of section 6 and section 6*quat* of this Act]** and to any other factors having a bearing upon the probable liability of taxpayers for normal tax, prescribe—

(a) deduction tables applicable to such classes of employees as **[he]** the Commissioner may determine, taking into account the rebates applicable in terms of section 6; and

(b) the manner in which such tables shall be applied,

and the amount of employees' tax to be deducted from any amount of remuneration shall, subject to the provisions of subparagraphs (3)**[,]** and (4) **[and (5)]** of this paragraph and paragraphs 10**[,]** and 11 and **[12]** section 95 of the Tax Administration Act, be determined in accordance with such tables or where subparagraph (3)**[,]** or (4) **[or (5)]** is applicable, in accordance with that subparagraph.";

(b) by the substitution for subparagraph (2) of the following subparagraph:

(2) Any tables prescribed by the Commissioner in accordance with sub-paragraph (1) shall come into force on **[such]** a date **[as may be notified]** prescribed by the Commissioner **[in the *Gazette*]**, and shall remain in force until withdrawn by the Commissioner.";

(c) by the deletion in subparagraph (3) of item *(b)*; and

(d) by the deletion of subparagraph (5).

(2) Paragraph *(c)* of subsection (1) comes into operation on 1 March 2017.

Amendment of paragraph 10 of Fourth Schedule to Act 58 of 1962

8. Paragraph 10 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (1) of the following subparagraph:

"(1) If the Commissioner is satisfied that the circumstances warrant a variation of the basis provided in paragraph 9 for the determination of amounts of employees' tax to be deducted or withheld from remuneration of employees in the case of any employer **[he]**, the Commissioner may agree with such employer as to the basis of determination of the said amounts to be applied by that employer, and the amounts to be deducted or withheld by that employer in terms of paragraph 2 shall, subject to the provisions of **[paragraphs]** paragraph 11 and **[12]** section 95 of the Tax Administration Act, be determined accordingly.".

Amendment of paragraph 11 of Fourth Schedule to Act 58 of 1962, as amended by section 39 of Act 21 of 1995, section 84 of Act 45 of 2003, section 42 of Act 20 of 2006 and section 69 of Act 60 of 2008

9. (1) Paragraph 11 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the deletion of subparagraph *(b)*.

(2) Subsection (1) comes into operation on 1 March 2017 and applies in respect of years of assessment commencing on or after that date.

Wysiging van paragraaf 9 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 39 van Wet 88 van 1971, artikel 32 van Wet 103 van 1976, artikel 29 van Wet 104 van 1980, artikel 46 van Wet 101 van 1990, artikel 46 van Wet 28 van 1997, artikel 55 van Wet 59 van 2000, artikel 21 van Wet 19 van 2001, artikel 41 van Wet 20 van 2006, artikel 56 van Wet 8 van 2007, artikels 66 en 116 van Wet 35 van 2007, artikel 66 van Wet 3 van 2008, artikel 68 van Wet 60 van 2008, artikel 20 van Wet 18 van 2009, artikel 95 van Wet 24 van 2011 en artikel 8 van Wet 23 van 2015

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

(a) deur subparagraaf (1) deur die volgende subparagraaf te vervang:

"(1) Die Kommissaris kan, met inagneming van die skale van normale belasting soos deur die Parlement vasgestel of deur die Minister in sy begrotingsrede in die vooruitsig gestel **[of soos deur die Minister ingevolge artikel 5(3) van hierdie Wet verander, die kortings wat ingevolge artikel 6 en artikel 6*quat* van hierdie Wet van toepassing is]**, en enige ander faktore wat met die waarskynlike aanspreeklikheid van belastingpligtiges vir normale belasting in verband staan, van tyd tot tyd—

(a) aftrekkingstabelle voorskryf wat geld vir die kategorieë van werknemers wat **[hy]** die Kommissaris bepaal, met inagneming van die kortings wat ingevolge artikel 6 van toepassing is; en

(b) **[kan ook]** die wyse voorskryf waarop sodanige tabelle toegepas moet word,

en die bedrag wat by wyse van werknemersbelasting van 'n bedrag aan besoldiging afgetrek moet word, word, behoudens die bepalings van subparagrawe (3)**[,]** en (4) **[en (5)]** van hierdie paragraaf en paragrawe 10**[,]** en 11 en **[12]** artikel 95 van die Wet op Belastingadministrasie in ooreenstemming met sodanige tabelle, of waar subparagraaf (3)**[,]** of (4) **[of (5)]** van toepassing is, in ooreenstemming met daardie subparagraaf bepaal.";

(b) deur subparagraaf (2) deur die volgende subparagraaf te vervang:

"(2) Enige tabelle ooreenkomstig sub-paragraaf (1) deur die Kommissaris voorgeskryf, tree in werking op **[die]** 'n datum wat die Kommissaris **[in die *Staatskoerant* afkondig]** voorskryf en bly van krag totdat hulle deur die Kommissaris teruggetrek word.";

(c) deur in subparagraaf (3) item *(b)* te skrap; en

(d) deur subparagraaf (5) te skrap.

(2) Paragraaf *(c)* van subartikel (1) tree op 1 Maart 2017 in werking.

Wysiging van paragraaf 10 van Vierde Bylae by Wet 58 van 1962

8. Paragraaf 10 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (1) deur die volgende subparagraaf te vervang:

"(1) Indien die Kommissaris oortuig is dat omstandighede 'n verandering regverdig van die grondslag in paragraaf 9 bepaal vir die vasstelling van die bedrae wat in die geval van enige werkgewer by wyse van werknemersbelasting van die besoldiging van werknemers afgetrek of teruggehou moet word, kan **[hy]** die Kommissaris met die werkgewer ooreenkom omtrent die grondslag wat by die vasstelling van bedoelde bedrae deur daardie werkgewer toegepas moet word, en die bedrae wat ingevolge paragraaf 2 deur daardie werkgewer afgetrek of teruggehou moet word, word, behoudens die bepalings van **[paragrawe]** paragraaf 11 en **[12]** artikel 95 van die Wet op Belastingadministrasie, dienooreenkomstig vasgestel.".

Wysiging van paragraaf 11 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 39 van Wet 21 van 1995, artikel 84 van Wet 45 van 2003, artikel 42 van Wet 20 van 2006 en artikel 69 van Wet 60 van 2008

9. (1) Paragraaf 11 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf *(b)* te skrap.

(2) Subartikel (1) tree op 1 Maart 2017 in werking en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Substitution of paragraph 11A of Fourth Schedule to Act 58 of 1962, as inserted by section 45 of Act 89 of 1969 and amended by section 47 of Act 28 of 1997, section 19 of Act 34 of 2004, section 51 of Act 31 of 2005, section 67 of Act 35 of 2007, section 19 of Act 8 of 2010 and section 9 of Act 23 of 2015

10. The following paragraph is hereby substituted for paragraph 11A of the Fourth Schedule to the Income Tax Act, 1962:

"11A. (1) Where by virtue of the provisions of paragraph *(b)*, *(d)* or *(e)* of the definition of 'remuneration' in paragraph 1, the remuneration of an employee includes—

(a) any gain made by the exercise, cession or release of any right to acquire any marketable security as contemplated in section 8A;

(b) any gain made from the disposal of any qualifying equity share as contemplated in section 8B; or

(c) any amount referred to in section 8C which is required to be included in the income of that employee,

[the amount of that gain or that amount must for the purposes of this Schedule be deemed to be an amount of remuneration which is payable to that employee by] the person by whom that right was granted or from whom that equity instrument or qualifying equity share was acquired, as the case may be, is deemed to be a person who pays or is liable to pay to that employee the amount of the gain referred to in paragraph *(a)* or *(b)* or the amount referred to in paragraph *(c)*.

(2) Employees' tax in respect of the amount of remuneration contemplated in subparagraph (1) must, unless the Commissioner has granted authority to the contrary, be deducted or withheld by **[that]** the person referred to in subparagraph (1) from—

(a) any consideration paid or payable by **[him or her]** that person to that employee in respect of the cession, or release of that right or the disposal of that **[equity instrument or]** qualifying equity share, as the case may be**[,]**; or

(b) **[from]** any cash remuneration paid or payable by that person to that employee after that right has to the knowledge of that person been exercised, ceded or released or that equity instrument has to the knowledge of that person vested or that qualifying equity share has to the knowledge of that person been disposed of:

Provided that where that person is an 'associated institution', as defined in paragraph 1 of the Seventh Schedule, in relation to any employer who pays or is liable to pay to that employee any amount by way of remuneration during the year of assessment during which the gain contemplated in subparagraph (1)*(a)* or *(b)* or the amount contemplated in subparagraph (1)*(c)* arises; and—

(i) is not resident nor has a representative employer; or

(ii) is unable to deduct or withhold the full amount of employees' tax during the year of assessment during which the gain or the amount arises, by reason of the fact that the amount to be deducted or withheld from that **[employee]** remuneration by way of employees' tax exceeds the amount from which the deduction or withholding can be made,

that person and that employer must deduct or withhold from the remuneration payable by them to that employee during that year of assessment an aggregate amount equal to the **[employee's]** employees' tax payable in respect of that gain or that amount and shall be jointly and severally liable for that aggregate amount of **[employee's]** employees' tax.

(3) The provisions of this Schedule apply in relation to the amount of employees' tax deducted or withheld under subparagraph (2) as though that amount had been deducted or withheld from the amount of the gain referred to in subparagraph (1)*(a)* or *(b)* or the amount referred to in subparagraph (1)*(c)*.

(4) Before deducting or withholding **[employee's]** employees' tax under subparagraph (2) in respect of remuneration contemplated in subparagraph (1)*(a)* or *(c)*, that person and that employer must ascertain from the Commissioner the amount to be so deducted or withheld.

Vervanging van paragraaf 11A van Vierde Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 45 van Wet 89 van 1969 en gewysig deur artikel 47 van Wet 28 van 1997, artikel 19 van Wet 34 van 2004, artikel 51 van Wet 31 van 2005, artikel 67 van Wet 35 van 2007, artikel 19 van Wet 8 van 2010 en artikel 9 van Wet 23 van 2015

10. Paragraaf 11A van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby deur die volgende paragraaf vervang:

"11A. (1) Waar, uit hoofde van die bepalings van paragraaf *(b)*, *(d)* of *(e)* van die omskrywing van 'besoldiging' in paragraaf 1—

(a) 'n wins gemaak by die uitoefening, sessie of afstanddoening van 'n reg om handelseffekte te verkry soos in artikel 8A beoog;

(b) enige wins gemaak uit die beskikking oor enige kwalifiserende ekwiteitsaandeel soos in artikel 8B beoog; of

(c) enige bedrag in artikel 8C bedoel wat by die inkomste van daardie werknemer ingesluit moet word,

by 'n werknemer se besoldiging ingesluit word, word**[, by die toepassing van hierdie Bylae, die bedrag van daardie wins of daardie bedrag geag 'n bedrag van besoldiging te wees wat aan daardie werknemer betaalbaar is deur]** die persoon deur wie daardie reg verleen is of van wie daardie ekwiteitsinstrument of kwalifiserende ekwiteitsaandeel, na gelang van die geval, verkry is, geag 'n persoon te wees wat die bedrag van die wins bedoel in paragraaf *(a)* of *(b)* of die bedrag bedoel in paragraaf *(c)* aan daardie werknemer betaal of verskuldig is.

(2) Werknemersbelasting ten opsigte van die bedrag van besoldiging in subparagraaf (1) bedoel, moet, tensy die Kommissaris andersins gemagtig het, deur **[daardie]** die persoon bedoel in subparagraaf (1) afgetrek of teruggehou word van—

(a) vergoeding wat deur **[hom of haar]** daardie persoon aan daardie werknemer betaal of betaalbaar is ten opsigte van die sessie of afstanddoening van daardie reg of die beskikking oor daardie **[ekwiteitsinstrument of]** kwalifiserende ekwiteitsaandeel, na gelang van die geval**[,]**; of

(b) **[van]** kontantbesoldiging wat deur daardie persoon aan daardie werknemer betaal of betaalbaar word nadat, na die wete van daardie persoon, daardie reg uitgeoefen of gesedeer is of daarvan afstand gedoen is of daardie ekwiteitsinstrument na die wete van daardie persoon gevestig het of daardie kwalifiserende ekwiteitsaandeel na die wete van daardie persoon oor beskik is:

Met dien verstande dat waar daardie persoon 'n 'verwante inrigting', soos in paragraaf 1 van die Sewende Bylae omskryf, is met betrekking tot enige werkgewer wat gedurende die jaar van aanslag waartydens die wins beoog in subparagraaf (1)*(a)* of *(b)* of die bedrag soos in subparagraaf (1)*(c)* bedoel, ontstaan, enige bedrag by wyse van besoldiging aan daardie werknemer betaal of verplig is om dit te betaal; en

(i) nie **[inwoners]** 'n inwoner is en ook nie 'n verteenwoordigende werkgewer het nie; of

(ii) nie in staat is om die volle bedrag van werknemersbelasting gedurende **[daardie]** die jaar van aanslag waartydens die wins of die bedrag voorkom, af te trek of terug te hou nie, as gevolg van die feit dat die bedrag wat aldus **[afgetrek of teruggehou moet word]** van sodanige **[werknemers]** besoldiging by wyse van werknemersbelasting afgetrek of teruggehou moet word, die bedrag waarvan die aftrekking of terughouding gemaak kan word, oorskry,

moet daardie persoon en daardie werkgewer van die besoldiging deur hulle gedurende daardie jaar van aanslag aan daardie werknemer betaalbaar, 'n totale bedrag gelykstaande aan die werknemersbelasting ten opsigte van daardie wins of daardie bedrag betaalbaar aftrek of terughou, en is hulle gesamentlik en afsonderlik vir daardie totale bedrag aan werknemersbelasting aanspreeklik.

(3) Die bepalings van hierdie bylae is van toepassing met betrekking tot die bedrag van werknemersbelasting wat ingevolge subparagraaf (2) afgetrek of teruggehou is, asof dié bedrag afgetrek of teruggehou was van die bedrag van die wins in subparagraaf (1)*(a)* of *(b)* bedoel of die bedrag in subparagraaf (1)*(c)* bedoel.

(4) Voordat **[hy]** werknemersbelasting ingevolge subparagraaf (2) **[aftrek of terughou]** ten opsigte van besoldiging in subparagraaf (1)*(a)* of *(c)* bedoel afgetrek of teruggehou word, moet daardie persoon en daardie werkgewer by die Kommissaris vasstel watter bedrag aldus afgetrek of teruggehou moet word.

(5) If that person and that employer are, by reason of the fact that the amount to be deducted or withheld by way of employees' tax exceeds the amount from which the deduction or withholding is to be made, unable to deduct or withhold the full amount of employees' tax during the year of assessment during which the gain referred to in subparagraph (1)*(a)* or *(b)* or the amount referred to in subparagraph (1)*(c)* arises, they must immediately notify the Commissioner of the fact.

(6) Where an employee has—

(a) under any transaction to which neither that person nor that employer is a party made any gain; or

(b) **[an employee has]** disposed of any qualifying equity share as contemplated in subparagraph (1),

that employee must immediately inform that person and that employer **[thereof]** of the transaction or the disposal and of the amount of that gain.

(7) Any employee who, without just cause shown by him or her, fails to comply with the provisions of subparagraph (6)**[,]** shall be guilty of an offence and liable on conviction to a fine not exceeding R2 000.''.

Repeal of paragraph 11C of Fourth Schedule to Act 58 of 1962

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

(2) Subsection (1) comes into operation on 1 March 2017 and applies in respect of years of assessment commencing on or after that date.

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, section 13 of Act 39 of 2013, section 9 of Act 44 of 2014 and section 16 of Act 23 of 2015

12. Paragraph 19 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the addition of the following subparagraph:

''(6) Subject to subparagraph (2), if an estimate of a provisional taxpayer's taxable income in respect of any year of assessment is not submitted in terms of subparagraph (1)*(a)* or *(b)* by the last day of a period of four months after the last day of the year of assessment, the provisional taxpayer shall, for the purposes of this paragraph and paragraph 20, be deemed to have submitted an estimate of an amount of nil taxable income.''.

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, section 23 of Act 21 of 2012, section 10 of Act 44 of 2014 and section 17 of Act 23 of 2015

13. Paragraph 20 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution for subparagraph (1) of the following subparagraph:

''(1) If in respect of a year of assessment the **[actual]** taxable income of a provisional taxpayer, as **[finally]** determined under this Act, **[for the year of assessment in respect of which the final or last estimate of his**

(5) Indien daardie persoon en daardie werkgewer, uit hoofde van die feit dat die bedrag wat by wyse van werknemersbelasting afgetrek of teruggehou staan te word meer is as die bedrag waarvan die werknemersbelasting afgetrek of teruggehou moet word, nie in staat is om die volle bedrag van die werknemersbelasting af te trek of terug te hou gedurende die jaar van aanslag waarin die wins in subparagraaf (1)*(a)* of *(b)* bedoel of die bedrag in subparagraaf (1)*(c)* bedoel, ontstaan nie, moet hulle die Kommissaris onmiddellik daarvan in kennis stel.

(6) Waar 'n werknemer—

(a) ingevolge 'n transaksie waarby nóg daardie persoon, nóg die werkgewer 'n party is 'n wins gemaak het; of

(b) **[waar 'n werknemer]** oor 'n kwalifiserende ekwiteitsaandeel beskik het soos in subparagraaf (1) bedoel,

[ingevolge 'n transaksie waarby nóg daardie persoon, nóg die werkgewer 'n party is,] moet daardie werknemer daardie persoon en daardie werkgewer onmiddellik **[daarvan]** in kennis stel van die transaksie of die beskikking en van die bedrag van daardie wins gemaak.

(7) 'n Werknemer wat, sonder om goeie redes daartoe aan te voer, versuim om aan die bepalings van subparagraaf (6) te voldoen, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens R2 000.''.

Herroeping van paragraaf 11C van Vierde Bylae by Wet 58 van 1962

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

(2) Subartikel (1) tree op 1 Maart 2017 in werking en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

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, artikel 13 van Wet 39 van 2013, artikel 9 van Wet 44 van 2014 en artikel 16 van Wet 23 van 2015

12. Paragraaf 19 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur die volgende subparagraaf by te voeg:

''(6) Behoudens subparagraaf (2), indien 'n skatting van 'n voorlopige belastingpligtige se belasbare inkomste ten opsigte van enige jaar van aanslag nie ingevolge subparagraaf (1)*(a)* of *(b)* ingedien word teen die laaste dag van 'n tydperk van vier maande na die laaste dag van die jaar van aanslag nie, word die voorlopige belastingpligtige by die toepassing van hierdie paragraaf en paragraaf 20 geag 'n skatting van 'n bedrag van nul belasbare inkomste in te gedien het.''.

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 Wet 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, artikel 23 van Wet 21 van 2012, artikel 10 van Wet 44 van 2014 en artikel 17 van Wet 23 van 2015

13. Paragraaf 20 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur subparagraaf (1) deur die volgende subparagraaf te vervang:

''(1) Indien ten opsigte van 'n jaar van aanslag die **[werklike]** belasbare inkomste van 'n voorlopige belastingpligtige, soos **[finaal]** ingevolge hierdie Wet bepaal**[, vir die jaar van aanslag ten aansien**

or her taxable income is 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 submitted in terms of paragraph 19(1)*(b)* by a company which is a provisional taxpayer, in respect of any year of assessment] is—

(a) more than R1 million and **[such]** the final or last estimate of taxable income submitted by that provisional taxpayer in terms of paragraph 19(1)*(a)* or *(b)* in respect of that year of assessment is less than 80 per cent of the amount of the **[actual]** provisional taxpayer's taxable income, the Commissioner must impose**[, in addition to the normal tax 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—

(i) the amount of normal tax, calculated at the rates applicable in respect of **[such]** that 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]** the provisional taxpayer's taxable income; and

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

(b) R1 million or less and the final or last estimate of taxable income submitted by that provisional taxpayer in terms of paragraph 19(1)*(a)* or *(b)* in respect of that year of assessment is less than 90 per cent of the amount of **[such actual]** the provisional taxpayer's taxable income and is also less than the basic amount applicable to **[the]** that estimate **[in question]**, as contemplated in paragraph 19(1)*(d)*, **[the taxpayer shall, subject to the provisions of subparagraphs (2), (2B) and (2C), be liable to pay to]** the Commissioner**[, in addition to the normal tax payable in respect of his or her taxable income for such year of assessment,]** must impose 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—

(i) the lesser of—

(aa) 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]** the provisional taxpayer's taxable income; and

(bb) 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

(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:

Provided that any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit**[,]** or severance benefit **[or any other**

waarvan die finale of laaste skatting van sy of haar belasbare inkomste ingevolge paragraaf 19(1)*(a)* deur 'n voorlopige belastingpligtige behalwe 'n maatskappy, of die skatting van sy belasbare inkomste ten opsigte van die in paragraaf 23*(b)* bedoelde tydperk ingevolge paragraaf 19(1)*(b)* deur 'n maatskappy wat 'n voorlopige belastingpligtige is, verstrek is, ten opsigte van 'n jaar van aanslag]—

(a) meer as R1 miljoen is en **[sodanige geskatte bedrag]** die finale of laaste skatting van belasbare inkomste deur daardie voorlopige belastingpligtige ingevolge paragraaf 19(1)*(a)* of *(b)* ten opsigte van daardie jaar van aanslag ingedien minder **[is]** as 80 persent van die bedrag van die **[werklike]** voorlopige belastingpligtige se belasbare inkomste is, moet die Kommissaris **[bo en behalwe die normale belasting wat ten opsigte van die belastingpligtige se belasbare inkomste vir bedoelde jaar van aanslag betaalbaar is,]** 'n boete oplê, 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) die bedrag aan normale belasting, bereken**[,]** teen die toepaslike skale ten opsigte van **[sodanige]** daardie 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]** die voorlopige belastingpligtige se belasbare inkomste; en

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

(b) R1 miljoen of minder is en die finale of laaste skatting van belasbare inkomste deur daardie voorlopige belastingpligtige ingevolge paragraaf 19(1)*(a)* of *(b)* ten opsigte van daardie jaar van aanslag ingedien, **[is]** minder as 90 persent van die bedrag van die **[sodanige werklike]** voorlopige belastingpligtige se belasbare inkomste is en ook minder is as die basiese bedrag van toepassing op **[die sodanige]** daardie skatting, soos in paragraaf 19(1)(*d*) beoog, moet **[die belastingpligtige, behoudens die bepalings van subparagrawe (2), (2B) en (2C), bo en behalwe die normale belasting wat ten opsigte van die belasgtingpligtige se belasbare inkomste vir bedoelde jaar van aanslag betaalbaar is,]** die Kommissaris 'n boete oplê, 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—

(i) die minste van—

(aa) 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]** die voorlopige belastingpligtige se belasbare inkomste; en

(bb) 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

(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:

Met dien verstande dat enige uittreefondsenkelbedragvoordeel, uittreefondsenkelbedragonttrekkingsvoordeel**[,]** of skeidingsvoordeel **[of enige**

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.'';

(b) by the deletion of subparagraph (2A); and

(c) by the substitution for subparagraph (2C) of the following subparagraph:

''(2C) **[The]** If—

(a) a provisional taxpayer is deemed in terms of paragraph 19(6) to have submitted an estimate of an amount of nil taxable income due to a failure to submit an estimate by the last day of a period of four months after the last day of the year of assessment; and

(b) 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,

the Commissioner may remit the whole or any part of **[the]** a penalty imposed under subparagraph (1).''.

Amendment of paragraph 28 of Fourth Schedule to Act 58 of 1962, as amended by section 29 of Act 90 of 1964, section 30 of Act 95 of 1967, section 48 of Act 89 of 1969, section 48 of Act 88 of 1971, section 23 of Act 90 of 1972, section 55 of Act 85 of 1974, section 53 of Act 94 of 1983, section 44 of Act 121 of 1984, section 30 of Act 65 of 1986 and section 49 of Act 32 of 2004

14. Paragraph 28 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the deletion of subparagraph (7).

Amendment of paragraph 3 of Seventh Schedule to Act 58 of 1962, as amended by section 23 of Act 8 of 2010

15. Paragraph 3 of the Seventh Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in subparagraph (2) for item *(a)* of the following item:

''*(a)* and issue the employer with a notice of the assessment in terms of **[paragraph 12 of the Fourth Schedule]** section 96 of the Tax Administration Act for the unpaid amount of employees' tax that is required to be deducted or withheld from such cash equivalent; or''.

Amendment of section 21A of Act 91 of 1964, as inserted by section 121 of Act 60 of 2001, amended by section 2 of Act 10 of 2005, section 18 of Act 21 of 2006, section 7 of Act 36 of 2007 and section 18 of Act 39 of 2013 and proposed repeal by section 12 of Act 32 of 2014

16. (1) Section 21A of the Customs and Excise Act, 1964, is hereby amended—

(a) by the substitution in subsection (1) for the definition of ''customs controlled Area or CCA'' of the following definition:

''**'Customs Controlled Area'** or **'CCA'** means an area within an **[IDZ]** SEZ, designated by the Commissioner in concurrence with the Director General: Trade and Industry, which area is controlled by the Commissioner;'';

(b) by the deletion in subsection (1) of the definitions of ''Industrial Development Zone or IDZ'' and ''IDZ operator, CCA enterprise'';

(c) by the insertion in subsection (1) after the definition of ''IDZ operator, CCA enterprise'' of the following definitions:

'' **'SEZ operator', 'CCA enterprise'** or any other expression as may be necessary, relating to any activity inside or outside an SEZ or a CCA shall have the meaning assigned thereto in any Schedule or rule;

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

(b) deur subparagraaf (2A) te skrap; en

(c) deur subparagraaf (2C) deur die volgende subparagraaf te vervang:

''(2C) **[Die]** Indien—

(a) 'n voorlopige belastingpligtige ingevolge paragraaf 19(6) geag word 'n skatting van 'n bedrag van nul belasbare inkomste in te gedien het as gevolg van 'n versuim om 'n skatting teen die laaste dag van 'n tydperk van vier maande na die laaste dag van die jaar van aanslag in te dien; en

(b) 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,

kan die Kommissaris **[die]** 'n boete kragtens subparagraaf (1) opgelê geheel of ten dele kwytskeld.''.

Wysiging van paragraaf 28 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 29 van Wet 90 van 1964, artikel 30 van Wet 95 van 1967, artikel 48 van Wet 89 van 1969, artikel 48 van Wet 88 van 1971, artikel 23 van Wet 90 van 1972, artikel 55 van Wet 85 van 1974, artikel 53 van Wet 94 van 1983, artikel 44 van Wet 121 van 1984, artikel 30 van Wet 65 van 1986 en artikel 49 van Wet 32 van 2004

14. Paragraaf 28 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (7) te skrap.

Wysiging van paragraaf 3 van Sewende Bylae by Wet 58 van 1962, soos gewysig deur artikel 23 van Wet 8 van 2010

15. Paragraaf 3 van die Sewende Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur in subparagraaf (2) item *(a)* deur die volgende item te vervang:

''*(a)* en 'n kennisgewing van die aanslag ingevolge **[paragraaf 12 van die Vierde Bylae]** artikel 96 van die Wet op Belastingadministrasie aan die werkgewer **[uitgereik]** uitreik vir die onbetaalde bedrag werknemersbelasting wat vereis word om van bedoelde kontantekwivalent afgetrek of teruggehou te word; of''.

Wysiging van artikel 21A van Wet 91 van 1964, soos ingevoeg deur artikel 121 van Wet 60 van 2001, gewysig deur artikel 2 van Wet 10 van 2005, artikel 18 van Wet 21 van 2006, artikel 7 van Wet 36 van 2007 en artikel 18 van Wet 39 van 2013 en beoogde herroeping deur artikel 12 van Wet 32 van 2014

16. (1) Artikel 21A van die Doeane- en Aksynswet, 1964, word hierby gewysig—

(a) deur in subartikel (1) die omskrywing van 'Doeane-Beheerde Gebied' of 'DBG' deur die volgende omskrywing te vervang:

'' **'Doeane-Beheerde Gebied'** of **'DBG'** 'n gebied binne 'n **[NOS]** SES, deur die Kommissaris in samewerking met die Direkteur-Generaal: Handel en Nywerheid aangewys, welke gebied deur die Kommissaris beheer word;'';

(b) deur in subartikel (1) die omskrywings van ''Nywerheidsontwikkelingsone'' of ''NOS'' en ''NOS-bediener, DBG-onderneming'' te skrap;

(c) deur in subartikel (1) na die omskrywing van ''NOS-bediener, DBG-onderneming'' die volgende omskrywings in te voeg:

'' **'SES bediener', 'DBG-onderneming'** of enige ander uitdrukking wat nodig mag wees in verband met enige aktiwiteit binne of buite 'n SES of 'n DBG dra die betekenis wat daaraan in enige Bylae of reël toegewys is; **'Special Economic Zones Act'** die 'Special Economic Zones Act, 2014' (Wet No. 16 van 2014);

'Special Economic Zone' or **'SEZ'** means—

(a) an area designated by the Minister of Trade and Industry in terms of the Manufacturing Development Act, 1993 (Act No. 187 of 1993), as an industrial development zone and which is in terms of section 39(2) of the Special Economic Zones Act regarded to be an SEZ designated under that Act; or

(b) an area designated as a Special Economic Zone in terms of section 23(6) of the Special Economic Zones Act;

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

(d) by the deletion of subsection (1A);

(e) by the substitution for subsection (3) of the following subsection:

"(3) Where any provision of the Manufacturing Development Act, 1993, or the Special Economic Zones Act or any regulation made **[thereunder]** under those Acts for the purpose of the **[IDZ]** SEZ is inconsistent or in conflict with any provision of this Act governing the administration of **[the]** a CCA, including any matter relating to the liability or levying of duty or any rebate, refund or drawback of duty, the **[provisions]** provision of this Act shall prevail over the provision of the Manufacturing Development Act, 1993, or of the Special Economic Zones Act, or the regulations made **[thereunder]** under those Acts.";

(f) by the deletion of subsection (5);

(g) by the substitution in subsection (8) for the words preceding paragraph *(a)* of the following words:

"Any person, including, where relevant, a CCA enterprise or an **[IDZ]** SEZ operator, who for the purposes of any activity within a CCA—";

(h) by the substitution in subsection (9) for the words preceding paragraph *(a)* of the following words:

"The liability for duty in respect of any goods to which this section relates of an **[IDZ]** SEZ operator or a CCA enterprise or such other person shall cease—";

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

"if the **[IDZ]** SEZ operator or CCA enterprise or such other person proves that, as the case may be—";

(j) by the substitution in subsection (9)*(a)* for subparagraph (ii) of the following subparagraph:

"(ii) the goods have been **[duly consumed or otherwise]** used in the manufacture or production of any goods by the CCA enterprise in accordance with any relevant provision of this Act;";

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

"(iv) the goods have, where relevant, been removed and received **[in any other premises registered or licensed under the provisions of this Act]** by a licensee of licensed premises or a rebate manufacturer; or";

(l) by the substitution in subsection (14) for paragraph *(a)* of the following paragraph:

"*(a)* to designate an area within an SEZ as a CCA, provided that such designation takes place on application by—

(i) the holder of a Special Economic Zone licence issued in terms of the Special Economic Zones Act in respect of that SEZ;

(ii) the entity established in terms of section 25(1) of the Special Economic Zones Act for the management of that SEZ; or

(iii) the SEZ operator in respect of that SEZ;"; and

(m) by the substitution in subsection (14) for paragraph *(g)* of the following paragraph:

"*(g)* after consultation with the Director-General: Trade and Industry regarding duties or functions of the **[IDZ]** SEZ operator or a CCA enterprise;".

(2) Subsection (1) comes into effect on the date of promulgation of this Act.

'Spesiale Ekonomiese Sone' of **'SES'** 'n gebied—

(a) deur die Minister van Handel en Nywerheid ingevolge die Wet op Vervaardigingsontwikkeling, 1993 (Wet No. 187 van 1993), as 'n nywerheidsontwikkelingsone aangewys en wat ingevolge artikel 39(2) van die 'Special Economic Zones Act' geag word 'n SES kragtens daardie Wet aangewys te wees; of

(b) as 'n Spesiale Ekonomiese Sone ingevolge artikel 23(6) van die 'Special Economic Zones Act' aangewys.''.

(d) deur subartikel (1A) te skrap;

(e) deur subartikel (3) deur die volgende subartikel te vervang:

''(3) Waar enige bepaling van die Wet op Vervaardigingsontwikkeling, 1993, of die 'Special Economic Zones Act' of enige regulasie **[daarkragtens]** kragtens daardie Wette uitgevaardig vir die doeleindes van die **[NOS]** SES onbestaanbaar of strydig is met enige bepaling van hierdie Wet wat die administrasie van **[die]** 'n DBG, met inbegrip van enige aangeleentheid rakende die aanspreeklikheid of heffing van reg of enige korting, terugbetaling of teruggawe van reg, beheers, moet die **[bepalings]** bepaling van hierdie Wet bo die **[bepalings]** bepaling van die Wet op Vervaardigingsontwikkeling, 1993, of van die 'Special Economic Zones Act' of die **[regulasie daarkragtens]** regulasies kragtens daardie Wette uitgevaardig, voorrang geniet.'';

(f) deur subartikel (5) te skrap;

(g) deur in subartikel (8) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

''Iemand wat, met inbegrip van, waar toepaslik, 'n DBG-onderneming of 'n **[NOS-bediener]** SES bediener, wat vir die doeleindes van enige aktiwiteit binne 'n DBG—'';

(h) deur in subartikel (9) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

''Die aanspreeklikheid van 'n **[NOS-bediener]** SES bediener of 'n DBG-onderneming of sodanige ander persoon ten opsigte van enige goedere waarop hierdie artikel betrekking het, verval—'';

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

''indien die **[NOS-bediener]** SES bediener of DBG-onderneming of sodanige ander persoon, na gelang van die geval, bewys dat—'';

(j) deur in subartikel (9)*(a)* subparagraaf (ii) deur die volgende subparagraaf te vervang:

''(ii) die goedere in die vervaardiging of produksie van enige goedere deur die DBG-onderneming ooreenkomstig enige betrokke bepaling van hierdie Wet behoorlik **[verbruik is of andersins]** gebruik is;'';

(k) deur in subartikel (9)*(a)* subparagraaf (iv) deur die volgende subparagraaf te vervang:

''(iv) die goedere, waar toepaslik, verwyder is en ontvang is **[in enige ander persele wat kragtens die bepalings van hierdie Wet geregistreer of gelisensieer is]** deur die lisensiehouer van 'n gelisensieerde perseel of deur 'n vervaardiger wat op 'n korting geregtig is; of'';

(l) deur in subartikel (14) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* om 'n gebied binne 'n SES as 'n DBG aan te wys, op voorwaarde dat sodanige aanwysing plaasvind by aansoek deur—

(i) die houer van 'n Spesiale Ekonomiese Sone lisensie uitgereik ingevolge die 'Special Economic Zones Act' ten opsigte van daardie SES;

(ii) die entiteit opgerig ingevolge artikel 25(1) van die 'Special Economic Zones Act' vir die bestuur van daardie SES; of

(iii) die SES bediener ten opsigte van daardie SES;''; en

(m) deur in subartikel (14) paragraaf *(g)* deur die volgende paragraaf te vervang:

''*(g)* na oorlegpleging met die Direkteur-Generaal: Handel en Nywerheid aangaande pligte **[en]** of funksies van die **[NOS-bediener]** SES bediener of DBG-onderneming;''.

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

Substitution of section 35A of Act 91 of 1964, as inserted by section 5 of Act 112 of 1977 and amended by section 24 of Act 45 of 1995, section 135 of Act 45 of 2003 and section 20 of Act 32 of 2014

17. (1) The following section is hereby substituted for section 35A of the Customs and Excise Act, 1964:

"**Special provisions regarding [cigarettes and cigarette] tobacco products**

35A. (1) The Commissioner may prescribe by rule—

(a) the sizes and types of **[containers]** unit packets and packaging which may be used by a manufacturer for the packing of **[cigarettes and cigarette]** tobacco **[.]** products;

(b) **[distinguishing marks or numbers in addition to the stamp impression]** any identification markings referred to in subsection (2) which must or must not appear on **[containers of cigarettes and cigarette]** unit packets and packaging of tobacco products removed from a customs and excise warehouse for home consumption or for export;

(c) a national or regional tracking and tracing system for all tobacco products that are manufactured in the Republic; and

(d) any other matter which is necessary to prescribe and useful to achieve the efficient and effective administration of this section.

(2) No licensee may remove **[any cigarettes]** tobacco products or allow **[any cigarettes]** tobacco products to be removed from a customs and excise warehouse unless—

(a) if removed for—

(i) home consumption, **[a stamp impression]** any identification markings determined by the Commissioner **[has]** have been **[made on their containers]** affixed to or form part of the unit packets and packaging; or

[*(b)* if removed for]

(ii) export, **[such stamp impression does not appear on the containers]** any identification markings determined by the Commissioner have been affixed to or form part of the unit packets and packaging; and

[*(c)*]*(b)* the **[cigarettes]** tobacco products otherwise comply in every respect with the requirements prescribed by rule.

(3) No **[cigarettes or cigarette]** tobacco products shall be sold or disposed of or removed from the customs and excise manufacturing warehouse in question in partly or completely manufactured condition except in accordance with the provisions of this Act.

(4) No person shall—

(a) counterfeit or make any facsimile of any **[die or impression stamp]** identification markings determined under subsection (2); or

(b) be in possession of, use or offer for sale or for use—

(i) any **[die or impression stamp]** identification markings counterfeited in contravention of paragraph *(a)*; or

(ii) any facsimile of any **[die or impression stamp]** identification markings made in contravention of that paragraph.".

(2) Subsection (1) takes effect on a date to be determined by the Minister by notice in the *Gazette*.

Vervanging van artikel 35A van Wet 91 van 1964, soos ingevoeg deur artikel 5 van Wet 112 van 1977 en gewysig deur artikel 24 van Wet 45 van 1995, artikel 135 van Wet 45 van 2003 en artikel 20 van Wet 32 van 2014

17. (1) Artikel 35A van die Doeane- en Aksynswet, 1964, word hierby deur die volgende artikel vervang:

"**Spesiale bepalings aangaande [sigarette en sigarettabak] tabakprodukte**

35A. (1) Die Kommissaris kan by reël voorskryf—

(a) die groottes en tipes **[houers]** eenheidspakke en verpakking wat deur 'n vervaardiger vir die verpakking van **[sigarette en sigarettabak]** tabakprodukte gebruik mag word;

(b) **[onderskeidende merke en nommers wat benewens die stempelafdruk]** enige identifiseringsmerke in subartikel (2) bedoel wat op **[die houers van sigarette en sigarettabak]** eenheidspakke en verpakking van tabakprodukte wat uit 'n doeane- en aksynspakhuis vir binnelandse verbruik of vir uitvoer verwyder word, moet of nie moet verskyn nie;

(c) 'n nasionale of streeks-opsporings- en nagaanstelsel vir alle tabakprodukte wat in die Republiek vervaardig word; en

(d) enige ander aangeleentheid wat vir die doeltreffende en effektiewe administrasie van hierdie artikel noodsaaklik is om voor te skryf of nuttig kan wees.

(2) Geen lisensiehouer mag **[sigarette]** tabakprodukte vanuit 'n doeane- en aksynspakhuis verwyder of toelaat dat **[dit]** tabakprodukte daaruit verwyder word nie, tensy—

(a) indien verwyder vir—

(i) binnelandse verbruik, **['n stempelafdruk]** enige identifiseringsmerke deur die Kommissaris bepaal **[op die houers daarvan aangebring is nie]** op die eenheidspakke en verpakking aangebring is of deel daarvan uitmaak; of

[*(b)* indien verwyder vir]

(ii) uitvoer, **[sodanige stempelafdruk nie op die houers verskyn nie]** enige identifiseringsmerke deur die Kommissaris bepaal op die eenheidspakke en verpakking aangebring is of deel daarvan uitmaak; en

[*(c)*]*(b)* die **[sigarette]** tabakprodukte andersins in alle opsigte voldoen aan die vereistes wat by reël voorgeskryf word.

(3) Geen **[sigarette of sigarettabak]** tabakprodukte word verkoop of van die hand gesit of uit die betrokke doeane- en aksynsvervaardigingspakhuis in gedeeltelik of geheel vervaardigde toestand verwyder nie behalwe ooreenkomstig die bepalings van hierdie Wet.

(4) Niemand mag—

(a) enige **[stempel of afdrukstempel]** identifiseringsmerke wat kragtens subartikel (2) bepaal is, vervals of 'n faksimilee daarvan maak nie; of

(b) in besit wees van, gebruik maak van of vir verkoop of gebruik aanbied—

(i) enige **[stempel of afdrukstempel]** identifiseringsmerke wat in stryd met paragraaf *(a)* vervals is nie; of

(ii) enige faksimilee van enige **[stempel of afdrukstempel]** identifiseringsmerke wat in stryd met daardie paragraaf gemaak is nie.".

(2) Subartikel (1) tree in werking op 'n datum deur die Minister by kennisgewing in die *Staatskoerant* bepaal te word.

Substitution of section 54 of Act 91 of 1964, as substituted by section 13 of Act 112 of 1977 and amended by section 43 of Act 45 of 1995, section 141 of Act 45 of 2003 and section 19 of Act 32 of 2005

18. (1) The following section is hereby substituted for section 54 of the Customs and Excise Act, 1964:

"**Special provisions regarding the importation of [cigarettes] tobacco products**

54. (1) The Commissioner may prescribe by rule—

(a) the sizes and types of **[containers]** unit packets and packaging in which **[cigarettes]** tobacco products may be imported into the Republic;

(b) **[distinguishing marks or numbers in addition to the stamp impression]** any identification markings referred to in subsection (2) which must or must not appear on **[containers]** unit packets and packaging of imported **[cigarettes]** tobacco products;

(c) a national or regional tracking and tracing system for all tobacco products that are imported into the Republic; and

(d) any other matter which is necessary to prescribe and useful to achieve the efficient and effective administration of this section.

(2) No person may import **[any cigarettes]** tobacco products unless—

(a) if entered for—

(i) home consumption, **[a stamp impression]** any identification markings determined by the Commissioner **[has]** have been **[made on their containers]** affixed to or form part of the unit packets and packaging; or

[*(b)* if entered for]

(ii) storage in a customs and excise warehouse for export, **[such stamp impression does not appear on the containers]** any identification markings determined by the Commissioner have been affixed to or form part of the unit packets and packaging; and

[*(c)*]*(b)* the **[cigarettes]** tobacco products otherwise comply in every respect with the requirements prescribed by rule.

(3) No imported **[cigarettes]** tobacco products shall be sold or disposed of or removed from the customs and excise warehouse concerned except in accordance with the provisions of this Act.

(4) *(a)* No **[cigarettes in containers bearing the stamp impression]** tobacco products in unit packets and packaging bearing the identification markings referred to in subsection (2) may be entered for removal in bond as contemplated in section 18 for transit through the Republic.

(b) Any **[cigarettes in containers bearing such stamp impression]** tobacco products in unit packets and packaging bearing such identification markings so entered for removal in bond shall be liable to forfeiture in accordance with the provisions of this Act.".

(2) Subsection (1) takes effect on a date to be determined by the Minister by notice in the *Gazette*.

Amendment of section 76B of Act 91 of 1964, as substituted by section 29 of Act 34 of 2004 and amended by section 20 of Act 32 of 2005, section 100 of Act 60 of 2008 and section 66 of Act 32 of 2014

19. (1) Section 76B of the Excise Duty Act, 1964, is hereby amended by the substitution in subsection (1) for paragraph *(e)* of the following paragraph:

"*(e)* other than a refund or drawback referred to in paragraphs *(a)*, *(b)*, *(c)* and *(d)*, shall be limited to an application received by the Controller within a period of **[two]** three years from the date of entry for home consumption of the goods to which the application relates.".

(2) Subsection (1) takes effect immediately after the Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014), has taken effect.

Vervanging van artikel 54 van Wet 91 van 1964, soos vervang deur artikel 13 van Wet 112 van 1977 en gewysig deur artikel 43 van Wet 45 van 1995, artikel 141 van Wet 45 van 2003 en artikel 19 van Wet 32 van 2005

18. (1) Artikel 54 van die Doeane- en Aksynswet, 1964, word hierby deur die volgende artikel vervang:

"**Spesiale bepalings aangaande die invoer van [sigarette] tabakprodukte**

54. (1) Die Kommissaris kan by reël voorskryf—

(a) die groottes en tipes **[houers]** eenheidspakke en verpakking waarin **[sigarette]** tabakprodukte in die Republiek ingevoer mag word;

(b) **[onderskeidende merke en nommers benewens die stempelafdruk]** enige identifiseringsmerke in subartikel (2) bedoel wat op die **[houers]** eenheidspakke en verpakking van ingevoerde **[sigarette]** tabakprodukte moet of nie moet verskyn nie;

(c) 'n nasionale of streeks-opsporings- en nagaanstelsel vir alle tabakprodukte wat in die Republiek ingevoer word; en

(d) enige ander aangeleentheid wat vir die doeltreffende en effektiewe administrasie van hierdie artikel noodsaaklik is om voor te skryf of nuttig kan wees.

(2) Niemand mag **[sigarette]** tabakprodukte invoer nie, tensy—

(a) indien geklaar vir—

(i) binnelandse verbruik, **['n stempelafdruk]** enige identifiseringsmerke deur die Kommissaris bepaal op die **[houers]** eenheidspakke en verpakking daarvan aangebring is **[nie]** of deel daarvan uitmaak; of

[*(b)* indien geklaar vir]

(ii) opslag in 'n doeane- en aksynspakhuis vir uitvoer, **[sodanige stempelafdruk nie op die houers verskyn nie]** enige identifiseringsmerke deur die Kommissaris bepaal op die eenheidspakke en verpakking aangebring is of deel daarvan uitmaak; en

[*(c)*]*(b)* die **[sigarette]** tabakprodukte andersins in alle opsigte voldoen aan die vereistes wat by reël voorgeskryf word.

(3) Geen ingevoerde **[sigarette]** tabakprodukte word verkoop of van die hand gesit of uit die betrokke doeane- en aksynspakhuis verwyder nie behalwe ooreenkomstig die bepalings van hierdie Wet.

(4) *(a)* Geen **[sigarette in houers wat die stempelafdruk]** tabakprodukte in eenheidspakke en verpakking wat die identifiseringsmerke bedoel in subartikel (2) dra, mag vir voervoer onder waarborg soos beoog in artikel 18 vir deurvoer deur die Republiek geklaar word nie.

(b) Enige **[sigarette in houers wat sodanige stempelafdruk]** tabakprodukte in eenheidspakke en verpakking wat sodanige identifiseringsmerke dra aldus geklaar vir vervoer onder waarborg is ooreenkomstig die bepalings van hierdie Wet aan verbeuring onderhewig.".

(2) Subartikel (1) tree in werking op 'n datum deur die Minister by kennisgewing in die *Staatskoerant* bepaal te word.

Wysiging van artikel 76B van Wet 91 van 1964, soos vervang deur artikel 29 van Wet 34 van 2004 en gewysig deur artikel 20 van Wet 32 van 2005, artikel 100 van Wet 60 van 2008 en artikel 66 van Wet 32 van 2014

19. (1) Artikel 76B van die Wet op Aksynsreg, 1964, word hierby gewysig deur in subartikel (1) paragraaf *(e)* deur die volgende paragraaf te vervang:

"*(e)* behalwe 'n terugbetaling of teruggawe in paragrawe *(a)*, *(b)*, *(c)* en *(d)* vermeld, word dit beperk tot 'n aansoek wat deur die Kontroleur binne 'n tydperk van **[twee]** drie jaar vanaf die datum van klaring vir binnelandse verbruik van die goedere waarop die aansoek betrekking het, ontvang is.".

(2) Subartikel (1) tree in werking onmiddellik na die Wysigingswet op Doeane en Aksyns, 2014 (Wet No. 32 van 2014), in werking getree het.

Substitution of section 76C of Act 91 of 1964, as inserted by section 67 of Act 30 of 1998

20. (1) The following section is hereby substituted for section 76C of the Customs and Excise Act, 1964:

"**Set-off of refund against amounts owing**

76C. Where any refund of duty is in terms of this Act due to any person who has failed to pay any amount of tax, additional tax, duty, levy, charge, interest or penalty levied or imposed under any **[other]** law administered by the Commissioner within the period prescribed for payment of the amount, the Commissioner may set off against the amount which the person has failed to pay, any amount which has become refundable to the person in terms of this Act: Provided that that amount is first set off against any outstanding debt under this Act.".

(2) Subsection (1) comes into operation on a date determined by the Minister by notice in the *Gazette*.

Amendment of section 105 of Act 91 of 1964, as substituted by section 2 of Act 111 of 1991 and amended by section 65 of Act 45 of 1995, section 72 of Act 30 of 1998, section 6 of Act 32 of 1999, Government Notices 540 of 1999, 1066 of 1999 and 185 of 2000, section 63 of Act 30 of 2000, section 111 of Act 74 of 2002, section 35 of Act 16 of 2004, section 93 of Act 31 of 2005, section 72 of Act 20 of 2006 and section 78 of Act 32 of 2014

21. (1) Section 105 of the Customs and Excise Act, 1964, is hereby amended—

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

"*(a)* interest shall be payable from such date **[and for such period]** as the Commissioner may determine by rule on any outstanding amount payable in terms of this Act, other than the outstanding amount of any penalty or forfeiture payable in terms of this Act that has been excluded by rule from interest payments;"; and

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

"*(e)* any **[such]** interest so payable shall be calculated **[monthly and a portion of a month shall be regarded as a full month]** on the daily balance owing: Provided that as from the effective date referred to in section 926 of the Customs Control Act, 2014 (Act No. 31 of 2014), interest on any outstanding amount, including an amount outstanding on the effective date carried over from the previous day, shall be calculated on the daily balance owing and compounded at the end of each month; and".

(2) Subsection (1)—

(a) takes effect on a date determined by the Minister by notice in the *Gazette*; and

(b) applies as from the date referred to in paragraph *(a)* to the calculation of interest on any outstanding amount, including an amount outstanding on that date carried over from the previous day.

Amendment of section 113 of Act 91 of 1964, as amended by section 14 of Act 57 of 1966, section 11 of Act 103 of 1972, section 5 of Act 68 of 1973, section 49 of Act 42 of 1974, section 25 of Act 86 of 1982, section 7 of Act 89 of 1983, section 31 of Act 84 of 1987, section 17 of Act 68 of 1989, section 14 of Act 105 of 1992, section 12 of Act 98 of 1993, section 71 of Act 45 of 1995, section 73 of Act 30 of 1998 and section 82 of Act 32 of 2014

22. (1) Section 113 of the Customs and Excise Act, 1964, is hereby amended—

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

"*(b)* cigarettes with a mass of more than **[2 kilograms]** 1.2 kilogram per 1 000 cigarettes;"; and

Vervanging van artikel 76C van Wet 91 van 1964, soos ingevoeg deur artikel 67 van Wet 30 van 1998

20. (1) Artikel 76C van die Doeane- en Aksynswet, 1964, word hierby deur die volgende artikel vervang:

"**Verrekening van terugbetaling teen bedrae verskuldig**

76C. Waar enige terugbetaling van reg ingevolge hierdie Wet aan enige persoon verskuldig is wat versuim het om enige bedrag belasting, addisionele belasting, reg, heffing, tarief, rente of boete gehef of opgelê kragtens enige **[ander]** wet wat deur die Kommissaris geadministreer word binne die voorgeskrewe tydperk vir betaling van sodanige bedrag te betaal, kan die Kommissaris die bedrag wat aan daardie persoon ingevolge hierdie Wet terugbetaalbaar geword het teen enige bedrag wat daardie persoon versuim het om te betaal, verreken: Met dien verstande dat daardie bedrag eerste teen enige uitstaande skuld kragtens hierdie Wet verreken word.".

(2) Subartikel (1) tree in werking op 'n datum deur die Minister by kennisgewing in die *Staatskoerant* bepaal.

Wysiging van artikel 105 van Wet 91 van 1964, soos vervang deur artikel 2 van Wet 111 van 1991 en gewysig deur artikel 65 van Wet 45 van 1995, artikel 72 van Wet 30 van 1998, artikel 6 van Wet 32 van 1999, Goewermentskennisgewings 540 van 1999, 1066 van 1999 en 185 van 2000, artikel 63 van Wet 30 van 2000, artikel 111 van Wet 74 van 2002, artikel 35 van Wet 16 van 2004, artikel 93 van Wet 31 van 2005, artikel 72 van Wet 20 van 2006 en artikel 78 van Wet 32 van 2014

21. (1) Artikel 105 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

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

"*(a)* is rente vanaf die datum **[en vir die tydperk]** wat die Kommissaris by reël bepaal, betaalbaar op enige uitstaande bedrag wat ingevolge hierdie Wet betaalbaar is, uitgesonderd die uitstaande bedrag van 'n pene of verbeuring wat ingevolge hierdie Wet betaalbaar is en wat by reël van rentebetalings uitgesluit is;"; en

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

"*(e)* word enige **[sodanige]** rente aldus betaalbaar **[maandeliks]** bereken **[en 'n deel van 'n maand as 'n volle maand gereken]** op die daaglikse saldo verskuldig: Met dien verstande dat vanaf die effektiewe datum bedoel in artikel 926 van die Wet op Doeanebeheer, 2014 (Wet No. 31 van 2014), rente op enige uitstaande bedrag, insluitend 'n bedrag uitstaande op die effektiewe datum wat vanaf die vorige dag oorgedra word, bereken word op die daaglikse saldo verskuldig en aan die einde van elke maand saamgestel; en".

(2) Subartikel (1)—

(a) tree in werking op 'n datum deur die Minister by kennisgewing in die *Staatskoerant* bepaal; en

(b) is van toepassing vanaf die datum bedoel in paragraaf *(a)* op die berekening van rente op enige uitstaande bedrag, insluitend 'n bedrag op daardie datum uitstaande wat van die vorige dag oorgedra is.

Wysiging van artikel 113 van Wet 91 van 1964, soos gewysig deur artikel 14 van Wet 57 van 1966, artikel 11 van Wet 103 van 1972, artikel 5 van Wet 68 van 1973, artikel 49 van Wet 42 van 1974, artikel 25 van Wet 86 van 1982, artikel 7 van Wet 89 van 1983, artikel 31 van Wet 84 van 1987, artikel 17 van Wet 68 van 1989, artikel 14 van Wet 105 van 1992, artikel 12 van Wet 98 van 1993, artikel 71 van Wet 45 van 1995, artikel 73 van Wet 30 van 1998 en artikel 82 van Wet 32 van 2014

22. (1) Artikel 113 van die Doeane- en Aksynswet, 1964, word hierby gewysig-

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

"*(b)* sigarette met 'n massa van meer as **[2]** 1.2 kilogram per 1 000 sigarette;"; en

(b) by the substitution for subsection (9) of the following subsection:

"(9) No person shall manufacture cigarettes the mass of the tobacco of which exceeds **[2 kilograms]** 0.9 kilogram per 1 000 cigarettes.".

(2) Subsection (1) takes effect on the date of promulgation of this 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 item 108 of Schedule 1 to that Act, section 145 of Act 22 of 2012, section 165 of Act 31 of 2013, section 95 of Act 43 of 2014, section 19 of Act 44 of 2014 and section 128 of Act 25 of 2015

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

(a) by the substitution for the definition of "customs controlled area", pending its substitution by section 19(1)*(c)* of the Tax Administration Laws Amendment Act, 2014 (Act No. 44 of 2014), of the following definition:

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

(b) by the substitution for the definition of "customs controlled area enterprise", pending its deletion by section 19(1)*(d)* of the Tax Administration Laws Amendment Act, 2014 (Act No. 44 of 2014), of the following definition:

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

(c) by the deletion of the definitions of "IDZ" and "IDZ operator";

(d) by the insertion after the definition of "services" of the following definitions:

" **'SEZ operator'** means an operator defined in section 1 of the Special Economic Zones Act;

'Special Economic Zone' or **'SEZ'** has the meaning assigned thereto in section 21A(1) of the Customs and Excise Act;"; and

(e) by the deletion of the definition of "Special Economic Zone" or "SEZ".

(2) Paragraphs *(a)*, *(b)*, *(c)* and *(d)* of subsection (1) are deemed to have come into operation on the date on which the Special Economic Zones Act, 2014 (Act No. 16 of 2014), came into operation.

(3) Paragraph *(e)* of subsection (1) comes into operation on the date on which the Customs Control Act, 2014 (Act No. 31 of 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

(b) deur subartikel (9) deur die volgende subartikel te vervang:

"(9) Niemand mag sigarette vervaardig waarvan die massa van die tabak per 1 000 sigarette **[2]** 0.9 kilogram oorskry nie.".

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

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 108 van Bylae 1 by daardie Wet, artikel 145 van Wet 22 van 2012, artikel 165 van Wet 31 van 2013, artikel 95 van Wet 43 van 2014, artikel 19 van Wet 44 van 2014 en artikel 128 van Wet 25 van 2015

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

(a) deur die omskrywing van "doeanebeheerdegebied", hangende sy vervanging deur artikel 19(1)*(c)* van die Wysigingswet op Belastingadministrasiewette, 2014 (Wet No. 44 van 2014), deur die volgende omskrywing te vervang:

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

(b) deur die omskrywing van "doeanebeheerdegebied-onderneming", hangende sy skrapping deur artikel 19(1)*(d)* van die Wysigingswet op Belasting-administrasiewette, 2014 (Wet No. 44 van 2014), deur die volgende omskrywing te vervang:

" **'doeanebeheerdegebied-onderneming'** soos bepaal in artikel 21A**[(1A) of]** (1) van die Doeane- en Aksynswet;";

(c) deur die omskrywings van "NOS" en "NOS operateur" te skrap;

(d) deur na die omskrywing van "Republiek" die volgende omskrywings in te voeg:

" **'SES operateur'** 'n operateur in artikel 1 van die 'Special Economic Zones Act' omskryf;

'Spesiale Ekonomiese Sone' of **'SES'** soos bepaal in artikel 21A(1) van die Doeane- en Aksynswet;"; en

(e) deur die omskrywing van "Spesiale Ekonomiese Sone" of "SES" te skrap.

(2) Paragrawe *(a)*, *(b)*, *(c)* en *(d)* van subartikel (1) word geag in werking te getree het op die datum waarop die "Special Economic Zones Act, 2014" (Wet No. 16 van 2014), in werking getree het.

(3) Paragraaf *(e)* van subartikel (1) tree in werking op die datum waarop die Doeanebeheerwet, 2014 (Wet No. 31 van 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 of 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,

7 of 2010, section 131 of Act 24 of 2011, section 146 of Act 22 of 2012, section 166 of Act 31 of 2013, section 21 of Act 44 of 2014 and section 129 of Act 25 of 2015

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

(a) by the substitution for subsection (24), pending its substitution by section 21(1)*(a)* of the Tax Administration Laws Amendment Act, 2014 (Act No. 44 of 2014), of the following subsection:

"(24) For the purposes of this Act, a vendor, being a customs controlled area enterprise or an **[IDZ]** SEZ operator, 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: Provided that this subsection shall not apply where those movable goods are supplied by the customs controlled area enterprise or **[IDZ]** SEZ operator, prior to the expiry of the relevant prescribed time period: Provided further that this subsection shall not apply to—

(a) goods that are deemed to have been imported under paragraph (i) of the proviso to section 13(1); or

(b) goods to which section 18(10) previously applied.";

(b) by the substitution for subsection (24) of the following subsection:

"(24) For the purposes of this Act, a vendor, being an SEZ enterprise or an **[IDZ]** SEZ 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 customs authority: Provided that this subsection shall not apply where those movable goods are supplied by the SEZ enterprise or **[IDZ]** SEZ operator, prior to the expiry of the relevant prescribed time period: Provided further that this subsection shall not apply to—

(a) goods that are cleared for home use in terms of the Customs Control Act; or

(b) goods to which section 18(10) previously applied.".

(2) Paragraph *(a)* of subsection (1) is deemed to have come into operation on the date on which the Special Economic Zones Act, 2014 (Act No. 16 of 2014), came into operation.

(3) Paragraph *(b)* of subsection (1) comes into operation on the date on which the Customs Control Act, 2014 (Act No. 31 of 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 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, section 169 of Act 31 of 2013, section 96 of Act 43 of 2014, section 22 of Act 44 of 2014 and section 132 of Act 25 of 2015

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

artikel 166 van Wet 31 van 2013, artikel 21 van Wet 44 van 2014 en artikel 129 van Wet 25 van 2015

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

(a) deur subartikel (24), hangende sy vervanging deur artikel 21(1)*(a)* van die Wysigingswet op Belastingadministrasiewette, 2014 (Wet No. 44 van 2014), deur die volgende subartikel te vervang:

"(24) By die toepassing van hierdie Wet word 'n ondernemer wat 'n doeanebeheerdegebied-ondernemer of 'n **[nywerheidsontwikkelingsone]** SES operateur 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 na die doeanebeheerdegebied terugkeer nie: Met dien verstande dat hierdie subartikel nie van toepassing is nie waar daardie roerende goed deur die doeanebeheerdegebied-onderneming of **[NOS-operateur]** SES operateur gelewer word voordat die betrokke voorgeskrewe tydperk verval: Met dien verstande voorts dat hierdie subartikel nie van toepassing is nie op—

(a) goed wat kragtens paragraaf (i) van die voorbehoudsbepaling tot artikel 13(1) geag word ingevoer te wees; of

(b) goed waarop artikel 18(10) tevore van toepassing was.";

(b) deur subartikel (24) deur die volgende subartikel te vervang:

"(24) By die toepassing van hierdie Wet word 'n ondernemer wat 'n SES onderneming of 'n **[NOS]** SES 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 doeanegesag na die doeanebeheerdegebied terugkeer nie: Met dien verstande dat hierdie subartikel nie van toepassing is nie waar daardie roerende goed deur die SES onderneming of **[NOS-operateur]** SES operateur gelewer word voordat die betrokke voorgeskrewe tydperk verval: Met dien verstande voorts dat hierdie subartikel nie van toepassing is nie op—

(a) goed wat ingevolge die Wet op Doeanebeheer vir binnelandse gebruik geklaar is; of

(b) goed waarop artikel 18(10) tevore van toepassing was.".

(2) Paragraaf *(a)* van subartikel (1) word geag in werking te getree het op die datum waarop die "Special Economic Zones Act, 2014" (Wet No. 16 van 2014), in werking getree het.

(3) Paragraaf *(b)* van subartikel (1) tree in werking op die datum waarop die Doeanebeheerwet, 2014 (Wet No. 31 van 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 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, artikel 169 van Wet 31 van 2013, artikel 96 van Wet 43 van 2014, artikel 22 van Wet 44 van 2014 en artikel 132 van Wet 25 van 2015

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

(a) by the substitution in subsection (1) for paragraph *(c)*, pending its substitution by section 22(1)*(a)* of the Tax Administration Laws Amendment Act, 2014 (Act No. 44 of 2014), 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 enterprise or an **[IDZ]** SEZ 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 in a customs controlled area;";

(b) 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 an SEZ enterprise or an **[IDZ]** SEZ 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 an SEZ enterprise or an **[IDZ]** SEZ operator in a customs controlled area;";

(c) by the substitution in subsection (1)*(m)*, pending its substitution by section 22(1)*(e)* of the Tax Administration Laws Amendment Act, 2014 (Act No. 44 of 2014), 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 enterprise or an **[IDZ]** SEZ operator and those goods are physically delivered to that customs controlled area enterprise or **[IDZ]** SEZ operator in a customs controlled area either—";

(d) 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 an SEZ enterprise or an **[IDZ]** SEZ operator in a customs controlled area and those goods are physically delivered to that SEZ enterprise or **[IDZ]** SEZ operator in a customs controlled area either—";

(e) by the substitution in subsection (1) for paragraph *(m*A*)*, pending its substitution by section 22(1)*(f)* of the Tax Administration Laws Amendment Act, 2014 (Act No. 44 of 2014), of the following paragraph:

"*(m*A*)* a vendor supplies fixed property situated in a customs controlled area to a customs controlled area enterprise or an **[IDZ]** SEZ 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;";

(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 an SEZ enterprise or an **[IDZ]** SEZ 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 (2) for paragraph *(k)*, pending its substitution by section 22(1)*(j)* of the Tax Administration Laws Amendment Act, 2014 (Act No. 44 of 2014), of the following paragraph:

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

(a) deur in subartikel (1) paragraaf *(c)*, hangende sy vervanging deur artikel 22(1)*(a)* van die Wysigingswet op Belastingadministrasiewette, 2014 (Wet No. 44 van 2014), 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 of 'n **[nywerheidsontwikkelingsone]** SES operateur in 'n doeanebeheerdegebied gebruik word: Met dien verstande dat hierdie subartikel nie van toepassing is nie waar 'n 'motor' soos omskryf in artikel 1 gelewer is aan 'n persoon in 'n doeanebeheerdegebied;";

(b) 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 SES onderneming of 'n **[nywerheidsontwikkelingsone]** SES operateur in 'n doeanebeheerdegebied gebruik word: Met dien verstande dat hierdie subartikel nie van toepassing is nie waar 'n 'motor' soos omskryf in artikel 1 gelewer is aan 'n SES onderneming of **[NOS]** SES operateur in 'n doeanebeheerdegebied;";

(c) deur in subartikel (1)*(m)*, hangende sy vervanging deur artikel 22(1)*(e)* van die Wysigingswet op Belastingadministrasiewette, 2014 (Wet No. 44 van 2014), 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 paaiementkrediet-ooreenkoms aan 'n doeanebeheerdegebied-ondernemer of 'n **[nywerheidsontwikkelingsone]** SES operateur en daardie goed word fisies afgelewer aan daardie doeanebeheerdegebied-ondernemer of **['n nywerheidsontwikkelingsone]** SES operateur in **[die]** 'n doeanebeheerdegebied, of—";

(d) 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 paaiementkrediet-ooreenkoms aan 'n SES onderneming of 'n **[NOS]** SES operateur in 'n doeanebeheerdegebied en daardie goed word fisies afgelewer aan daardie SES onderneming of **[NOS]** SES operateur in 'n doeanebeheerdegebied, of—";

(e) deur in subartikel (1) paragraaf *(m*A*)*, hangende sy vervanging deur artikel 22(1)*(f)* van die Wysigingswet op Belastingadministrasiewette, 2014 (Wet No. 44 van 2014), deur die volgende paragraaf te vervang:

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

(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 SES onderneming of 'n **[NOS]** SES 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 (2) paragraaf *(k)*, hangende sy vervanging deur artikel 22(1)*(j)* van die Wysigingswet op Belastingadministrasiewette, 2014 (Wet No. 44 van 2014), deur die volgende paragraaf te vervang:

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

(h) 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 an SEZ enterprise or an **[IDZ]** SEZ operator in a customs controlled area; or".

(2) Paragraphs *(a)*, *(c)*, *(e)* and *(g)* of subsection (1) are deemed to have come into operation on the date on which the Special Economic Zones Act, 2014 (Act No. 16 of 2014), came into operation.

(3) Paragraphs *(b)*, *(d)*, *(f)* and *(h)* 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 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, section 98 of Act 43 of 2014, sections 25 and 26 of Act 44 of 2014 and section 25 of Act 23 of 2015

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

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

"*(f)* the vendor, in the case where an amount is deducted from the sum of the amounts of output tax which are attributable to that period in terms of subsection (3)*(c)*, *(d)*, *(dA)*, *(e)*, *(f)*, *(g)*, *(h)*, *(i)*, *(j)*, *(k)*, *(l)*, *(m)* or *(n)*, is in possession of documentary proof, as is prescribed by the Commissioner, substantiating the vendor's entitlement to the deduction at the time a return in respect of the deduction is furnished; or";

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

"*(g)* **[in the case where the vendor, under such circumstances prescribed by the Commissioner, is unable to obtain any document required in terms of paragraph *(a)*, *(b)*, *(c)*, *(d)*, *(e)* or *(f)*, the vendor is in possession of documentary proof, containing such information as is acceptable to the Commissioner, substantiating the vendor's entitlement to the deduction at the time a return in respect of the deduction is furnished]**

(i) a ruling requested no later than two months prior to the expiry of the five-year period referred to in subsection (3) and issued in terms of section 41B of this Act or Chapter 7 of the Tax Administration Act confirms that the document in the vendor's possession is acceptable for the purpose of making a deduction; and

(ii) the ruling and document are held by the vendor at the time a return in respect of the deduction is furnished: Provided that the Commissioner may only issue a ruling in terms of this paragraph if satisfied that—

(aa) the vendor has taken reasonable steps to obtain a document required in terms of paragraph *(a)*, *(b)*, *(c)*, *(d)*, *(dA)*, *(e)* or *(f)* and is unable to obtain such a document due to circumstances beyond the vendor's control; and

(bb) no other provision of this Act can be applied to satisfy the Commissioner that the document in the vendor's possession is acceptable for purposes of making a deduction:";

(h) 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 SES onderneming of 'n **[NOS]** SES operateur in 'n doeane-beheerdegebied; of".

(2) Paragrawe *(a)*, *(c)*, *(e)* en *(g)* van subartikel (1) word geag in werking te getree het op die datum waarop die "Special Economic Zones Act, 2014" (Wet No. 16 van 2014), in werking getree het.

(3) Paragrawe *(b)*, *(d)*, *(f)* en *(h)* van subartikel (1) tree in werking op die datum waarop die Doeanebeheerwet, 2014 (Wet No. 31 van 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, artikel 173 van Wet 31 van 2013, artikel 98 van Wet 43 van 2014, artikels 25 en 26 van Wet 44 van 2014 en artikel 25 van Wet 23 van 2015

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

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

"*(f)* die ondernemer, in die geval waar 'n bedrag ingevolge subartikel (3)*(c)*, *(d)*, *(dA)*, *(e)*, *(f)*, *(g)*, *(h)*, *(i)*, *(j)*, *(k)*, *(l)*, *(m)* of *(n)* afgetrek word van die som van die bedrae van uitsetbelasting wat aan daardie tydperk toeskryfbaar is, in besit is van die dokumentêre bewys wat deur die Komissaris voorgeskryf word om die ondernemer se geregtigheid op 'n aftrekking te substansieer op die tydstip wat 'n opgawe ten opsigte van die aftrekking ingedien is; of";

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

"*(g)* **[in die geval waar die ondernemer, in die omstandighede deur die Kommissaris voorgeskryf, nie daartoe in staat is om enige dokument te verkry wat ingevolge paragraaf *(a)*, *(b)*, *(c)*, *(d)*, *(e)* of *(f)* vereis word nie, die ondernemer in besit is van dokumentêre bewys, wat die inligting bevat wat vir die Kommissaris aanvaarbaar is, wat die ondernemer se geregtigheid op die aftrekking substansieer op die tydstip wat 'n opgawe ten opsigte van die aftrekking ingedien word]**

(i) 'n beslissing nie later as twee maande voor die verstryking van die vyf-jaar tydperk bedoel in subartikel (3) versoek en ingevolge artikel 41B van hierdie Wet of Hoofstuk 7 van die Wet op Belastingadministrasie uitgereik, bevestig dat die dokument in die ondernemer se besit aanvaarbaar vir die doeleindes van die maak van 'n aftrekking is; en

(ii) die beslissing en dokument deur die ondernemer gehou word op die tydstip wat 'n opgawe ten opsigte van die aftrekking ingedien word: Met dien verstande dat die Kommissaris slegs 'n beslissing ingevolge hierdie paragraaf mag uitreik indien tevrede dat—

(aa) die ondernemer redelike stappe gedoen het om 'n dokument vereis ingevolge paragraaf *(a)*, *(b)*, *(c)*, *(d)*, *(d*A*)*, *(e)* of *(f)* te verkry en nie in staat is om so 'n dokument te verkry nie te wyte aan omstandighede buite die ondernemer se beheer; en

(bb) geen ander bepaling van hierdie Wet toegepas kan word om die Kommissaris tevrede te stel dat die dokument in die ondernemer se besit vir doeleindes van die maak van 'n aftrekking aanvaarbaar is nie:";

(c) by the substitution in subsection (3)*(n)* for subparagraphs (i) and (ii), pending their substitution by section 26(1)*(e)* of the Tax Administration Laws Amendment Act, 2014 (Act No. 44 of 2014), of the following subparagraphs:

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

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

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

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

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

(2) Paragraph *(b)* of subsection (1) comes into operation on the date of promulgation of this Act and applies in respect of tax periods commencing on or after that date.

(3) Paragraph *(c)* of subsection (1) is deemed to have come into operation on the date on which the Special Economic Zones Act, 2014 (Act No. 16 of 2014), came into operation.

(4) Paragraph *(d)* of subsection (1) comes into operation on the date on which the Customs Control Act, 2014 (Act No. 31 of 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, section 149 of Act 22 of 2012, section 27 of Act 44 of 2014 and section 135 of Act 25 of 2015

27. (1) Section 18 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution for subsection (10), pending its substitution by section 27(1) of the Tax Administration Laws Amendment Act, 2014 (Act No. 44 of 2014), of the following subsection:

"(10) Where—

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

(b) goods have been imported into the Republic by a vendor, being a customs controlled area enterprise or an **[IDZ]** SEZ operator 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 enterprise or an **[IDZ]** SEZ operator, those goods or services shall be deemed to be supplied by the vendor concerned 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

(c) deur in subartikel (3)*(n)* subparagrawe (i) en (ii), hangende hul vervanging deur artikel 26(1)*(e)* van die Wysigingswet op Belastingadministrasiewette, 2014 (Wet No. 44 van 2014), deur die volgende subparagrawe te vervang:

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

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

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

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

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

(2) Paragraaf *(b)* van subartikel (1) tree op die datum van promulgering van hierdie Wet in werking en is van toepassing ten opsigte van belastingtydperke wat op of na daardie datum begin.

(3) Paragraaf *(c)* van subartikel (1) word geag in werking te getree het op die datum waarop die ''Special Economic Zones Act, 2014'' (Wet No. 16 van 2014), in werking getree het.

(4) Paragraaf *(d)* van subartikel (1) tree in werking op die datum waarop die Doeanebeheerwet, 2014 (Wet No. 31 van 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, artikel 149 van Wet 22 van 2012artikel 27 van Wet 44 van 2014 en artikel 135 van Wet 25 van 2015

27. (1) Artikel 18 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur subartikel (10), hangende sy vervanging deur artikel 27(1) van die Wysigingswet op Belastingadministrasiewette, 2014 (Wet No. 44 van 2014), deur die volgende subartikel te vervang:

''(10) Waar—

(a) goed of dienste deur 'n ondernemer ingevolge artikels 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 of 'n **[nywerheidsontwikkelingsone]** SES operateur; of

(b) goed deur 'n ondernemer, synde 'n doeanebeheerdegebied-ondernemer of 'n **[nywerheidsontwikkelingsone]** SES operateur 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, of tot die mate dat daardie goed of dienste nie geheel en al vir verbruik, gebruik of **[gelewer word]** lewering binne 'n doeanebeheerdegebied in die loop van die maak van belasbare lewerings deur daardie ondernemer, synde 'n doeanebeheerdegebied-ondernemer of 'n **[nywerheidsontwikkelingsone]** SES operateur is nie, **[sal]** word daardie goed of dienste geag gelewer te wees deur die betrokke ondernemer 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' represents—

(i) the cost to the vendor of the acquisition of those goods or services which were supplied to him or her in terms of sections 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).''; and

(b) 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 section 11(1)*(c)*, 11(1)*(m)*, 11(1)*(m*A*)* or 11(2)*(k)* to a vendor, that is an SEZ enterprise or an **[IDZ]** SEZ operator in a customs controlled area; or

(b) goods have been imported by a vendor, being an SEZ enterprise or an **[IDZ]** SEZ 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 an SEZ enterprise or an **[IDZ]** SEZ operator, those goods or services shall be deemed to be supplied by the vendor concerned, that is an SEZ enterprise or an **[IDZ]** SEZ 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]** SEZ operator, of the acquisition of those goods or services which were supplied to him or her in terms of 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 as determined in terms of section 13(2).''.

(2) Paragraph *(a)* of subsection (1) is deemed to have come into operation on the date on which the Special Economic Zones Act, 2014 (Act No. 16 of 2014), came into operation.

(3) Paragraph *(b)* of subsection (1) comes into operation on the date on which the Customs Control Act, 2014 (Act No. 31 of 2014), takes effect.

Amendment of section 44 of Act 89 of 1991, as amended by section 37 of Act 97 of 1993, 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 43 of Act 61 of 2008, section 271 of Act 28 of 2011 read with paragraph 133 of Schedule 1 to that Act, section 180 of Act 31 of 2013 and section 31 of Act 44 of 2014

28. (1) Section 44 of the Value-Added Tax Act, 1991, is hereby amended by the insertion after subsection (3) of the following subsection:

''(4) *(a)* A refund of the amount of the excess contemplated in section 16(5) may only be made by the Commissioner if the return reflecting that amount is submitted within five years after the date on which the return was due to be submitted.

''*(b)* The amount of an excess contemplated in section 16(5) is regarded as a payment to the National Revenue Fund if the amount is reflected on a return submitted after the period contemplated in paragraph *(a)*.''.

(2) Subsection (1) is deemed to have come into operation on 26 October 2016.

'B' voorstel—

(i) die koste vir die ondernemer van die verkryging van daardie goed of dienste wat aan hom of haar ingevolge artikels 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).''; en

(b) deur subartikel (10) deur die volgende subartikel te vervang:

''(10) Waar—

(a) goed of dienste deur 'n ondernemer ingevolge 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 SES onderneming of 'n **[NOS]** SES operateur in 'n doeanebeheerdegebied; of

(b) goed deur 'n ondernemer, synde 'n SES onderneming of 'n **[NOS]** SES operateur in 'n doeanebeheerdegebied 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, of tot die mate dat daardie goed of dienste nie geheel en al vir verbruik, gebruik of **[gelewer word]** lewering binne 'n doeanebeheerdegebied in die loop van die maak van belasbare lewerings deur daardie ondernemer, synde 'n SES onderneming of 'n **[NOS]** SES operateur is nie, **[sal]** word daardie goed of dienste geag gelewer te wees deur die betrokke ondernemer, wat 'n SES onderneming of 'n **[NOS]** SES 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]** SES operateur is, van die verkryging van daardie goed of dienste wat aan hom of haar ingevolge 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 soos bepaal ingevolge artikel 13(2).''.

(2) Paragraaf *(a)* van subartikel (1) word geag in werking te getree het op die datum waarop die ''Special Economic Zones Act, 2014'' (Wet No. 16 van 2014), in werking getree het.

(3) Paragraaf *(b)* van subartikel (1) tree in werking op die datum waarop die Doeanebeheerwet, 2014 (Wet No. 31 van 2014), in werking tree.

Wysiging van artikel 44 van Wet 89 van 1991, soos gewysig deur artikel 37 van Wet 97 van 1993, 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 43 van Wet 61 van 2008, artikel 271 van Wet 28 van 2011 gelees met paragraaf 133 van Bylae 1 by daardie Wet, artikel 180 van Wet 31 van 2013 en artikel 31 van Wet 44 van 2014

28. (1) Artikel 44 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur na subartikel (3) die volgende paragraaf in te voeg:

''(4) *(a)* 'n Terugbetaling van die bedrag van die oorskot beoog in artikel 16(5) mag slegs deur die Kommissaris gedoen word indien die opgawe wat daardie bedrag reflekteer, ingedien word binne vyf jaar na die datum waarop die opgawe ingedien moes word.

(b) Die bedrag van 'n oorskot beoog in artikel 16(5) word beskou as 'n betaling aan die Nasionale Inkomstefonds indien die bedrag gereflekteer word in 'n opgawe wat na die tydperk beoog in paragraaf *(a)* ingedien word.''.

(2) Subartikel (1) word geag op 26 Oktober 2016 in werking te getree het.

Amendment of section 55 of Act 89 of 1991, as amended by section 35 of Act 136 of 1992, section 38 of Act 97 of 1993, section 102 of Act 30 of 1998, section 17 of Act 10 of 2006, section 18 of Act 9 of 2007, section 37 of Act 36 of 2007 and section 271 read with paragraph 140 of Schedule 1 to Act 28 of 2011

29. Section 55 of the Value-Added Tax Act, 1991, is hereby amended by the substitution in subsection (1) for paragraph *(a*B*)* of the following paragraph:

"*(a*B*)* any documentary proof required to be obtained and retained in accordance with section 16(2)*(f)* or *(g)*;".

Amendment of section 86A of Act 89 of 1991, as inserted by section 176 of Act 60 of 2001 and as amended by section 106 of Act 43 of 2014

30. (1) Section 86A of the Value-Added Tax Act, 1991, is hereby amended—

(a) pending its substitution by section 106(1) of the Taxation Laws Amendment Act, 2014 (Act No. 43 of 2014), by the substitution for section 86A of the following section:

"**Provisions relating to [industrial development] special economic zones**

86A. Where a provision of the Customs and Excise Act, **[or]** the Manufacturing Development Act, 1993 (Act No. 187 of 1993), or the Special Economic Zones Act, or a regulation made thereunder governing the administration of **[industrial development]** special economic zones including a matter relating to the liability for or levying of value-added tax or a refund thereof or a supply of goods or services subject to tax at the zero-rate is inconsistent or in conflict with a provision of this Act, the provision of this Act will prevail."; and

(b) by the substitution for section 86A of the following section:

"**Provisions relating to [IDZs] SEZs**

86A. Where a provision of the Customs Control Act, the Manufacturing Development Act, 1993 (Act No. 187 of 1993), or the Special Economic Zones Act, or a regulation made thereunder governing the administration of **[IDZs or]** SEZs including a matter relating to the liability for or levying of value-added tax or a refund thereof or a supply of goods or services subject to tax at the zero-rate is inconsistent or in conflict with a provision of this Act, the provision of this Act will prevail.".

(2) Paragraph *(a)* of subsection (1) is deemed to have come into operation on the date on which the Special Economic Zones Act, 2014 (Act No. 16 of 2014), came into operation.

(3) Paragraph *(b)* of subsection (1) comes into operation on the date on which the Customs Control Act, 2014 (Act No. 31 of 2014), takes effect.

Amendment of Schedule 1 to Act 89 of 1991, as amended by section 48 of Act 136 of 1991, section 43 of Act 136 of 1992, Government Notice 2244 of 31 July 1992, section 44 of Act 97 of 1993, Government Notice 1955 of 7 October 1993, section 32 of Act 20 of 1994, section 32 of Act 37 of 1996, section 53 of Act 27 of 1997, substituted by section 177 of Act 60 of 2001, amended by section 58 of Act 30 of 2002, section 121 of Act 74 of 2002, Government Notice R.111 in Government *Gazette* 24274 of 17 January 2003, section 189 of Act 45 of 2003, section 52 of Act 16 of 2004, section 53 of Act 16 of 2004, section 54 of Act 16 of 2004, section 55 of Act 16 of 2004, section 108 of Act 32 of 2004, section 111 of Act 31 of 2005, section 112 of Act 31 of 2005, section 113 of Act 31 of 2005, section 114 of Act 31 of 2005, section 115 of Act 31 of 2005, section 116 of Act 31 of 2005, section 117 of Act 31 of 2005, section 118 of Act 31 of 2005, section 119 of Act 31 of 2005, section 120 of Act 31 of

Wysiging van artikel 55 van Wet 89 van 1991, soos gewysig deur artikel 35 van Wet 136 van 1992, artikel 38 van Wet 97 van 1993, artikel 102 van Wet 30 van 1998, artikel 17 van Wet 10 van 2006, artikel 18 van Wet 9 van 2007, artikel 37 van Wet 36 van 2007 en artikel 271 van Wet 28 van 2011 gelees met paragraaf 140 van Bylae 1 by daardie Wet

29. Artikel 55 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur in subartikel (1) paragraaf *(a*B*)* deur die volgende paragraaf te vervang:

"*(a*B*)* enige dokumentêre bewys wat ingevolge artikel 16(2)*(f)* of *(g)* vereis word om verkry en behou te word;".

Wysiging van artikel 86A van Wet 89 van 1991, soos ingevoeg deur artikel 176 van Wet 60 van 2001 en artikel 106 van Wet 43 van 2014

30. (1) Artikel 86A van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) hangende sy vervanging deur artikel 106(1) van die Wysigingswet op Belastingwette, 2014 (Wet No. 43 van 2014), deur artikel 86A deur die volgende artikel te vervang:

"**Bepalings met betrekking tot [Nywerheidsontwikkelingsones] spesiale ekonomiese sones**

86A. Waar 'n bepaling van die Doeane- en Aksynswet, **[of]** die Wet op Vervaardigingsontwikkeling, 1993 (Wet No. 187 van 1993), of die 'Special Economic Zones Act', of 'n regulasie daarkragtens uitgevaardig wat die administrasie van **[Nywerheidsontwikkelingsones]** spesiale ekonomiese sones beheer, met inbegrip van 'n aangeleentheid met betrekking tot die aanspreeklikheid vir of die heffing van belasting op toegevoegde waarde of 'n terugbetaling daarvan of 'n lewering van goed of dienste onderworpe aan belasting teen die nulkoers, nie in ooreenstemming nie of in stryd **[is]** met 'n bepaling van hierdie Wet is, sal die bepaling van hierdie Wet geld."; en

(b) deur artikel 86A deur die volgende artikel te vervang:

"**Bepalings met betrekking tot [Nywerheidsontwikkelingsones] SESe**

86A. Waar 'n bepaling van die Wet op Doeanebeheer, die Wet op Vervaardigingsontwikkeling, 1993 (Wet No. 187 van 1993), of die 'Special Economic Zones Act', of 'n regulasie daarkragtens uitgevaardig wat die administrasie van **[IDZ's or SEZ's]** SESe beheer, met inbegrip van 'n aangeleentheid met betrekking tot die aanspreeklikheid vir of die heffing van belasting op toegevoegde waarde of 'n terugbetaling daarvan of 'n lewering van goed of dienste onderworpe aan belasting teen die nulkoers, nie in ooreenstemming nie of in stryd **[is]** met 'n bepaling van hierdie Wet is, sal die bepaling van hierdie Wet geld.".

(2) Paragraaf *(a)* van subartikel (1) word geag in werking te getree het op die datum waarop die "Special Economic Zones Act, 2014" (Wet No. 16 van 2014), in werking getree het.

(3) Paragraaf *(b)* van subartikel (1) tree in werking op die datum waarop die Doeanebeheerwet, 2014 (Wet No. 31 van 2014), in werking tree.

Wysiging van Bylae 1 by Wet 89 van 1991, soos gewysig deur artikel 48 van Wet 136 van 1991, artikel 43 van Wet 136 van 1992, Goewermentskennisgewing 2244 van 31 Julie 1992, artikel 44 van Wet 97 van 1993, Goewermentskennisgewing 1955 van 7 Oktober 1993, artikel 32 van Wet 20 van 1994, artikel 32 van Wet 37 van 1996, artikel 53 van Wet 27 van 1997, vervang deur artikel 177 van Wet 60 van 2001, gewysig deur artikel 58 van Wet 30 van 2002, artikel 121 van Wet 74 van 2002, Goewermentskennisgewing R.111 in *Staatskoerant* 24274 van 17 Januarie 2003, artikel 189 van Wet 45 van 2003, artikel 52 van Wet 16 van 2004, artikel 53 van Wet 16 van 2004, artikel 54 van Wet 16 van 2004, artikel 55 van Wet 16 van 2004, artikel 108 van Wet 32 van 2004, artikel 111 van Wet 31 van 2005, artikel 112 van Wet 31 van 2005, artikel 113 van Wet 31 van 2005, artikel 114 van Wet 31 van 2005, artikel 115 van Wet 31 van 2005, artikel 116 van Wet 31 van 2005, artikel 117 van Wet 31

2005, section 121 of Act 31 of 2005, section 122 of Act 31 of 2005, section 123 of Act 31 of 2005, section 52 of Act 9 of 2006, section 53 of Act 9 of 2006, section 89 of Act 20 of 2006, section 85 of Act 8 of 2007, Government Notice R.958 in Government *Gazette* 30370 of 12 October 2007, section 107 of Act 35 of 2007, Government Notice R.766 in Government *Gazette* 32416 of 24 July 2009, section 143 of Act 24 of 2011, section 181 of Act 31 of 2013, Government Notice R.288 in Government *Gazette* 37554 of 17 April 2014 and Government Notice R.723 in Government *Gazette* 39100 of 14 August 2015

31. (1) Schedule 1 to the Value-Added Tax Act, 1991, is hereby amended by the substitution for Item 498.00 of the following item:

"**498.00 IMPORTED GOODS FOR USE IN A CUSTOMS CONTROLLED AREA**

NOTES:

1. Goods may only be imported and entered into a customs controlled area under this item where such goods are imported by a customs controlled area enterprise or an **[IDZ]** SEZ operator.
2. Goods may only be entered under item 498.02 by a registered SEZ operator as contemplated in rule 21A.04.

498.01/00.00/01.00	Goods that are imported into a customs controlled area by a customs controlled area enterprise
498.02/00.00/01.00	Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an SEZ.".

(2) Subsection (1) is deemed to have come into operation on the date on which the Special Economic Zones Act, 2014 (Act No. 16 of 2014), came into operation.

Substitution of Arrangement of sections of Act 29 of 2008

32. (1) The following Arrangement of sections is hereby substituted for the Arrangement of sections of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008:

"**ARRANGEMENT OF SECTIONS**

Part I

Interpretation

1. Definitions

Part II

Registration

2. Registration
3. Cancellation of registration
4. Election for unincorporated body of persons

Part III

Estimates, returns, payments, adjusted estimates, refunds and records

5. Estimates, returns and payments
5A. Adjustments of estimates
6. Payments and returns
6A. Refunds
8. Maintenance of records

van 2005, artikel 118 van Wet 31 van 2005, artikel 119 van Wet 31 van 2005, artikel 120 van Wet 31 van 2005, artikel 121 van Wet 31 van 2005, artikel 122 van Wet 31 van 2005, artikel 123 van Wet 31 van 2005, artikel 52 van Wet 9 van 2006, artikel 53 van Wet 9 van 2006, artikel 89 van Wet 20 van 2006, artikel 85 van Wet 8 van 2007, Goewermentskennisgewing R.958 in *Staatskoerant* 30370 van 12 Oktober 2007, artikel 107 van Wet 35 van 2007, Goewermentskennisgewing R.766 in *Staatskoerant* 32416 van 24 Julie 2009, artikel 143 van Wet 24 van 2011, artikel 181 van Wet 31 van 2013, Goewermentskennisgewing R.288 in *Staatskoerant* 37554 van 17 April 2014 en Goewermentskennisgewing R.723 in *Staatskoerant* 39100 van 14 Augustus 2015

31. (1) Bylae 1 by die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur Item 498.00 deur die volgende item te vervang:

"**498.00 INGEVOERDE GOEDERE VIR GEBRUIK IN 'N DOEANE-BEHEERDEGEBIED**

NOTAS:

1. Goed mag slegs onder hierdie item in 'n doeanebeheerdegebied ingevoer word waar daardie goed ingevoer word deur 'n doeanebeheerdegebied-onderneming of 'n **[NOS-operateur]** SES operateur.
2. Goedere mag slegs onder item 498.02 geklaar word deur 'n geregistreerde SES operateur soos bedoel in reël 21A.04.

498.01/00.00/01.00	Goed wat ingevoer word in 'n doeanebeheerdegebied deur 'n doeanebeheerdegebied-onderneming
498.02/00.00/01.00	Goedere van enige beskrywing ingevoer deur 'n geregistreerde SES operateur vir gebruik in die konstruksie en onderhoud van die infrastruktuur van 'n DBG binne 'n SES".

(2) Subartikel (1) word geag in werking te getree het op die datum waarop die "Special Economic Zones Act, 2014" (Wet No. 16 van 2014), in werking getree het.

Go tloša go lokelwe bakeng ga Thulaganyo ya dikarolo tša Molao 29 wa 2008

32. (1) Thulaganyo ye e latelago ya dikarolo e a tloša go lokelwe Thulaganyo ya dikarolo ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008:

"THULAGANYO YA DIKAROLO

Kgaolo I

TIhathollo

1. Dihlalošo

Kgaolo II

Ngwadišo

2. Ngwadišo
3. Phumolo ya ngwadišo
4. Kgetho ya mokgatlo wa batho wo o sa hlongwago

Kgaolo III

Ditekanyetšo, dipušetšo, ditefelo, ditekanyetšo tša dipeakanyetšo, ditšhelete tše di bušetšwago le direkhoto

5. Ditekanyetšo, dipušetšo le ditefelo
5A. Dipeakanyetšo tša ditekanyetšo
6. Ditefelo le dipušetšo
6A. Ditšhelete tše di bušetšwago
8. Direkhoto tša hlokomelo

Part V

Penalties and interest

14. Penalty for underpayment as a result of underestimation of royalty payable
16. Interest

Part VI

Miscellaneous

17. Administration of Act
19. Reporting, secrecy and disclosure
20. Regulations
21. Short title and commencement.''.

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 1 of Act 29 of 2008, as amended by section 61 of Act 18 of 2009, section 33 of Act 8 of 2010, section 271 of Act 28 of 2011 read with paragraph 183 of Schedule 1 to that Act

33. (1) Section 1 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby amended—

(a) by the deletion in subsection (1) of the definition of ''Commissioner'';

(b) by the deletion in subsection (1) of the definition of ''notice of assessment'';

(c) by the substitution in subsection (1) for the definition of ''Royalty Act'' of the following definition:

'' **'Royalty Act'** means the Mineral and Petroleum Resources Royalty Act, 2008 (Act No. 28 of 2008);''; and

(d) by the substitution in subsection (1) for the definition of ''Tax Administration Act'' of the following definition:

'' **'Tax Administration Act'** means the Tax Administration Act, 2011 (Act No. 28 of 2011);''.

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Substitution of heading to Part III of Act 29 of 2008

34. (1) The following heading is hereby substituted for the heading to Part III of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008:

''**Estimates, returns, payments, adjusted estimates, refunds and records**''.

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Substitution of section 5 of Act 29 of 2008, as amended by section 36 of Act 8 of 2010 and section 271 of Act 28 of 2011 read with paragraph 185 of Schedule 1 to that Act

35. (1) The following section is hereby substituted for section 5 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008:

''**Estimates, returns and payments**

5. (1) In respect of a year of assessment a registered person must—

(a) estimate the royalty payable;

(b) submit a return of that estimate; and

(c) make a first payment equal to one-half of the amount of the royalty so estimated,

not later than six months after the first day of that year of assessment.

Kgaolo V

Dikotlo le tswala

14. Kotlo ya tefelo ya fase ka lebaka la tekanyetšo ye fase ya royalithi yeo e lefišwago
16. Tswala

Kgaolo VI

Tše fapafapanego

17. Tshepedišo ya Molao
19. Pego, sepheri le tšweletšo
20. Melawana
21. Thaetlele ye kopana le go thoma go šoma ga Molao''.

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo yeo e thomago ka la goba morago ga letšatšikgwedi leo.

Phetošo ya karolo 1 ya Molao 29 wa 2008, bjalo ka ge e fetošitšwe ka karolo 61 ya Molao 18 wa 2008, karolo 33 ya Molao 8 wa 2010, karolo 271 ya Molao 28 wa 2011 di balwa le tema 183 ya Šetule 1 ya Molao woo

33. (1) Karolo 1 ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008, e a fetošwa—

(a) ka go phumola go karolwana (1) ya hlalošo ya ''Mokomišenare'';

(b) ka go phumola go karolwana (1) ya hlalošo ya ''tsebišo ya tekolo'';

(c) ka go tloša go lokelwe go karolwana (1) ya hlalošo ya ''Molao wa Royalithi'' ya hlalošo ye e latelago:

'' **'Molao wa Royalithi'** o ra Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008 (Molao 28 wa 2008);''; le

(d) ka go tloša go lokelwe go karolwana (1) ya hlalošo ya ''Molao wa Tshepedišo ya Motšhelo'' ya hlalošo ye e latelago:

'' **'Molao wa Tshepedišo ya Motšhelo'** o ra Molao wa Tshepedišo ya Motšhelo wa 2011 (Molao 28 wa 2011);''.

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo yeo e thomago ka la goba morago ga letšatšikgwedi leo.

Go tlošwa go lokelwe hlogo ya Kgaolo III ya Molao 29 wa 2008

34. (1) Hlogo ye e latelago e a tlošwa go lokelwe hlogo go Kgaolo III ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008:

''**Ditekanyetšo, dipušetšo, ditefelo, ditekanyetšo tšeo di beakanyeditšwego, ditšhelete tše di bušetšwago le direkhoto**''.

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo yeo e thomago ka la goba morago ga letšatšikgwedi leo.

Go tlošwa mme go lokelwe karolo 5 ya Molao 29 wa 2008, bjalo ka ge o fetošitšwe ka karolo 36 ya molao 8 wa 2010 le karolo 271 ya Molao 28 wa 2011 wo o balwago le tema 185 ya Šetule 1 ya Molao woo

35. (1) Karolo ye e latelago e a tlošwa go lokelwe karolo 5 ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008:

''**Ditekanyetšo, dipušetšo le ditefelo**

5. (1) Mabapi le ngwaga wa tekolo motho yo a ngwadišitšwego o swanetše go—

(a) lekanyetša royalithi yeo e lefišwago;

(b) romela pušetšo ya tekanyetšo yeo; gape

(c) go dira tefelo yeo e lekanago le tee-seripagare ya tšhelete ya royalithi yeo e lekanyeditšwego,

e seng morago ga dikgwedi tše tshela morago ga letšatši la mathomo la tekolo yeo.

(2) In respect of a year of assessment a registered person must—
(a) estimate the royalty payable;
(b) submit a return of that estimate; and
(c) make a second payment equal to the amount of the royalty so estimated less the amount paid as mentioned in subsection (1),
by the last day of that year of assessment.''.

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Insertion of section 5A in Act 29 of 2008

36. (1) The following section is hereby inserted in the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, after section 5:

''**Adjustments of estimates**

5A. (1) The Commissioner may require a registered person to justify any estimate of the royalty payable as mentioned in section 5(1) or (2) or to furnish particulars in respect of that estimate and, if the Commissioner is dissatisfied with the amount of that estimate, the Commissioner may increase the amount of the estimate to an amount that the Commissioner considers reasonable, which increase is not subject to objection and appeal.

(2) If in respect of a year of assessment a registered person does not submit an estimate by the end of the period specified in section 5(1) or (2), the Commissioner may estimate the amount of the royalty payable in respect of that year of assessment.

(3) Any additional amount of royalty payable as a result of the increase or estimate referred to in subsection (1) or (2) must be paid within the period specified in a notice of assessment referred to in section 96 of the Tax Administration Act and issued in respect of that additional assessment.

(4) Subject to subsection (2), if a registered person fails to submit an estimate of the royalty payable in respect of a year of assessment before the end of a period of four months after the last day of that year of assessment, that registered person is regarded as having submitted an estimate of an amount of nil royalty payable.''.

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 6 of Act 29 of 2008, as amended by section 28 of Act 39 of 2013

37. (1) Section 6 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby amended—

(a) by the substitution for the heading of the following heading:
''**Payments and returns**'';

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

(c) by the substitution for subsection (2) of the following subsection:
''(2) If the amount of the royalty **[mentioned in subsection (1), that is]** payable in respect of a year of assessment exceeds the sum of the **[two]** payments made **[as mentioned in section 5, that excess must be paid within]** in terms of sections 5(1) and (2) and 5A, the registered person must—
(a) submit a return of that excess; and
(b) pay the excess,
not later than six months after the last day of that year of assessment.'';
and

(2) Mabapi le ngwaga wa phetleko motho yo a ngwadišitšwego o swanetše go—
(a) lekanyetša royalithi yeo e lefišwago;
(b) romela pušetšo ya tekanyetšo yeo; le go
(c) dira tefelo ya bobedi ye e lekanago le tšhelete ya royalithi yeo e lekanyeditšwego go ntšhwa tšhelete yeo e lefetšwego bjalo ka ge go hlalošitšwe go karolwana (1),
ka letšatšikgwedi la mafelelo la tekolo.''.

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo yeo e thomago ka la goba morago ga letšatšikgwedi leo.

Tokelo ya karolo 5A go Molao 29 wa 2008

36. (1) Karolo ye e latelago e a lokelwa go Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008 morago ga karolo 5:

''**Dipeakanyetšo tša ditekanyetšo**

5A. (1) Mokomišenare a ka kgopela motho yo a ngwadišitšwego go netefatša tekanyetšo efe goba efe ya royalithi yeo e lefišwago bjalo ka ge go hlalošitšwe go karolo 5(1) goba (2) goba a romele ditlabakelo mabapi le tekanyetšo mme, ge Mokomišenare a sa kgotsofale ka tšhelete ya tekanyetšo yeo, Mokomišenare a ka oketša tšhelete ya tekanyetšo go tšhelete yeo Mokomišenare a akanyago gore e a kwagala, mme koketšo e ka se ganetšwe goba ya amogela boipelaetšo.

(2) Ge mabapi le ngwaga wa tekolo motho yo a ngwadišitšwego a sa romele tekanyetšo mafelelong a nako yeo e hlalošitšwego go karolo 5(1) goba (2), Mokomišenare a ka dira tekanyetšo ya tšhelete ya royalithi yeo e lefišwago mabapi le ngwaga woo wa tekolo.

(3) Tšhelete efe goba efe ya koketšo yeo se lefišwago ka lebaka la koketšo goba tekanyetšo yeo e hlalošitšwego go karolwana (1) goba (2) e swanetše go lefelwa mo nakong yeo e hlalošitšwego go tsebišo ya tekolo yeo e hlalošitšwego go karolo 96 ya Molao wa Tshepedišo ya Motšhelo mme yeo e beilwego go ya ka tekolo tlaleletšo.

(4) Go ya ka karolwana (2), ge motho yo a ngwadišitšwego a palelwa ke go romela tekanyetšo ya royalithi yeo e lefišwago mabapi le ngwaga wa tekolo pele ga mafelelo a nako ya dikgwedi tše nne morago ga letšatšikgwedi la mafelelo ya ngwaga wa tekolo, motho yoo a ngwadišitšwego o bonwa bjalo ka yo a rometšwego tekanyetšo ya tšhelete ya royalithi sa lefela seo se lefišwago.''.

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo yeo e thomago ka la goba morago ga letšatšikgwedi leo.

Phetošo ya karolo 6 ya Molao 29 wa 2008, bjalo ka ge o fetošitšwe ka karolo 28 ya Molao 39 wa 2013

37. (1) Karolo 6 ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008 e a fetošwa—
(a) ka go tloša go lokelwe hlogong ya hlogo ye e latelago:
''**Ditefelo le dipušetšo**'';
(b) ka phumolo ya karolwana (1);
(c) ka go tloša go lokelwe go karolwana (2) ya karolwana ye e latelago:
''(2) Ge tšhelete ya royalithi **[yeo e hlalošitšwego go karolwana (1), e e]** lefišwago mabapi le ngwaga wa tekolo e feta palo ya ditefelo tše **[pedi]** tšeo di dirilwego **[ka ge go hlalošitšwe go karolo 5, tšhelete yeo e fetilego ao a swanetše go lefelwa mo nakong ya]** go ya ka karolo 5(1) le (2) le 5A motho yo a ngwadišitšwego o swanetše—
(a) go romela pušetšo ya tšhelete yeo e fetilego; le
(b) go lefela tšhelete yeo e fetilego,
eseng morago ga dikgwedi tše tshela morago ga letšatši la mafelelo la ngwaga woo wa tekolo.''; le

(d) by the addition of the following subsection:

"(3) A registered person must submit a final return for the royalty payable in respect of a year of assessment not later than 12 months after the last day of that year of assessment.".

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Insertion of section 6A in Act 29 of 2008

38. (1) The following section is hereby inserted in the Mineral and Petroleum Resources Royalty (Administration) Act, 2008 after section 6:

"**Refunds**

6A. If in respect of a year of assessment the amount of the royalty payable by a registered person is less than the sum of the payments made by that registered person in terms of sections 5, 5A and 6, the excess must be refunded by the Commissioner to the registered person under Chapter 13 of the Tax Administration Act.".

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Substitution of section 8 of Act 29 of 2008, as amended by section 271 of Act 28 of 2011 read with paragraph 187 of Schedule 1 to that Act

39. (1) The following section is hereby substituted for section 8 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008:

"**Maintenance of records**

8. [(1)] In addition to the records required under the Tax Administration Act, a registered person must retain the following records in respect of mineral resources extracted from within the Republic:

(a) particulars of 'earnings before interest and taxes' as mentioned in section 5 of the Royalty Act with sufficient detail to identify all the gross sales, income and allowable deductions in respect of those earnings;

(b) particulars of "gross sales" as mentioned in section 6 of the Royalty Act with sufficient detail to identify all transferred mineral resources in respect of those gross sales and the persons acquiring those transferred mineral resources;

(c) the quantity of mineral resources—

(i) extracted but not transferred; and

(ii) **[those]** transferred,

by that registered person with sufficient detail to identify **[those]** the mineral resources extracted but not transferred and **[transferred]** the mineral resources transferred;

(d) the accounting income with sufficient detail to identify the 'earnings before interest and taxes' as mentioned in section 5 of the Royalty Act that relate to that accounting income;

(e) **[a]** any ledger, cash book, journal, cheque book, bank statement, deposit slip, paid cheque, invoice, other book of account or financial statement; and

(f) any information specifically required by the Commissioner by public notice.".

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

(d) ka koketšo ya karolwana ye e latelago:

"(3) Motho yo a ngwadišitšwego o swanetše go romela pušetšo ya mafelelo ya royalithi yeo e lefišwago mabapi le ngwaga wa tekolo eseng morago ga dikgwedi tše 12 morago ga letšatšikgwedi la mafelelo la ngwaga woo wa tekolo.".

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo yeo e thomago ka la goba morago ga letšatšikgwedi leo.

Tokelo ya karolo 6A go Molao 29 wa 2008

38. (1) Karolo ye e latelago e a lokelwa go Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008 morago ga karolo 6:

"**Ditšhelete tše di bušetšwago**

6A. Mabapi le ngwaga wa tekolo, ge tšhelete ya royalithi yeo e lefišwago ke motho yo a ngwadišitšwego e le ka fase ga palo ya ditefelo tšeo di dirilwego ke motho yo a ngwadišitšwego go ya ka dikarolo 5, 5A le 6, tšhelete yeo e fetilego e swanetše go bušetšwa go motho yo a ngwadišitšwego ke Mokomišenare go ya ka Kgaolo 13 ya Molao wa Tshepedišo ya Motšhelo.".

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e tla šoma mabapi le mengwaga ya tekolo yeo e thomago ka la goba morago ga letšatšikgwedi leo.

Go tlošwa go lokelwe go karolo 8 ya Molao 29 wa 2008, bjalo ka ge o fetošitšwe ka karolo 271 ya Molao 28 wa 2011 o balwa le tema 187 ya Šetule 1 ya Molao woo

39. (1) Karolo ye e latelago e a tlošwa go lokelwe karolo 8 ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008:

"**Hlokomelo ya direkhoto**

8. [(1)] Godimo ga direkhoto tše di hlokegago go ya ka Molao wa Tshepedišo ya Motšhelo, motho yo a ngwadišitšwego o swanetše go lota direkhoto tše di latelago**[—]** mabapi le methopo ya diminerale yeo e hwetšwago mo gare ga Rephabliki:

(a) dingwalwa tša mabapi le 'letseno pele ga tswala le motšhelo' ka ge go hlalošitšwe karolong ya 5 ya Molao wa Royalithi ka dintlha tšeo di lekanego tša go bontšha dithekišo kakaretšo, letseno le ditšhelete tšeo di gogilwego tšeo di dumeletšwego mabapi le letseno le;

(b) **[Dingwalwa]** dingwalwa tša mabapi Ie 'dithekišo ka moka' ka ge go hlalošitšwe karolong ya 6 ya Molao wa Royalithi tšeo di nago Ie dintlha tše di lekanego tša go bontšha methopo ya diminerale ka moka yeo e fetišeditšwego tša mabapi Ie dithekišo tše ka moka Ie batho bao ba hwetšago methopo yeo ya diminerale tše di fetišeditšwego;

(c) **[Boleng]** boleng bja methopo ya—

(i) tšeo di rafilwego eupša di sa fetišetšwa; le

(ii) **[tšeo]** di fetišeditšwego,

ke motho yo a ngwadišitšwego le dintlha tše dilekanego tša go bontšha methopo ya diminerale **[yeo]** e rafilwego eupša e sa fetišetšwa mme **fetišeditšwego]** methopo ya diminerale yeo e fetišeditšwego;

(d) pego ya letseno la ditšhelete yeo e nago le dintlha tše di lekanego tša go bontšha 'letseno la pele ga tswala le metšhelo' ka ge go boletšwe karolong ya 5 ya Molao wa Royalithi yeo e laolago letseno leo la ditšhelete;

(e) letša efe goba efe, puku ya kheše, tšenale, pukwana ya tšheke, setatamente sa panka, selipi sa tipositi, tšheke ya panka, lenaneotefelo, puku ye nngwe ya akhaonto goba setatamente sa tšhelete; le

(f) tshedimošo efe goba efe yeo e lego yona e nyakwago ke Mokomišenare ka tsebišo ya setšhaba.".

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo yeo e thomago ka la goba morago ga letšatšikgwedi leo.

Repeal of Part IV of Act 29 of 2008

40. (1) Part IV of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby repealed.

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Substitution of heading to Part V of Act 29 of 2008

41. (1) The following heading is hereby substituted for the heading to Part V of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008:

"**[Refunds, penalty]** Penalties **and interest**".

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 14 of Act 29 of 2008, as amended by section 37 of Act 8 of 2010 and section 32 of Act 23 of 2015

42. (1) Section 14 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby amended—

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

"**Penalty for underpayment as a result of underestimation of royalty payable**";

(b) by the substitution for subsection (1) of the following subsection:

"(1) If in respect of a year of assessment the royalty **[mentioned in section 6(1) in respect of a year of assessment]** payable exceeds the **[amount]** amounts paid under sections 5(1) and (2) and 5A **[as mentioned in section 5 in respect of that year]** and that excess is greater than 20 per cent of the royalty **[mentioned in section 6(1)]** payable, the Commissioner **[may]** must impose a penalty, which is regarded as a percentage based penalty imposed under Chapter 15 of the Tax Administration Act, that may not exceed 20 per cent of that excess."; and

(c) by the addition of the following subsection:

"(4) If—

(a) a registered person is regarded under section 5A(4) as having submitted an estimate of an amount of nil royalty payable in respect of a year of assessment due to a failure to submit an estimate before the end of a period of four months after the last day of that year of assessment; and

(b) the Commissioner is satisfied that the failure was not due to an intent to evade or postpone the payment of the royalty,

the Commissioner may remit the whole or any part of a penalty imposed under subsection (1).".

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Repeal of section 15 of Act 29 of 2008

43. (1) Section 15 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby repealed.

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 16 of Act 29 of 2008

44. (1) Section 16 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby amended—

(a) by the substitution for subsection (1) of the following subsection:

"(1) The Commissioner must pay interest **[calculated on a monthly basis]** in accordance with the provisions contained in Chapter 12 of the

Phumolo ya Kgaolo IV ya Molao 29 wa 2008

40. (1) Kgaolo IV ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008, e a phumolwa.

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo yeo e thomago ka la goba morago ga letšatšikgwedi leo.

Go tlošwa go lokelwe hlogo go Kgaolo V ya Molao 29 wa 2008

41. (1) Hlogo ye e latelago e a tlošwa go lokelwe hlogo go Kgaolo V ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008:

"**[Ditšhelete tše di bušetšwago, kotlo]** Dikotlo **le tswala**".

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo yeo e thomago ka la goba morago ga letšatšikgwedi leo.

Phetošo ya karolo 14 ya Molao 29 wa 2008, bjalo ka ge o fetošitšwe ka karolo 37 ya Molao 8 wa 2010 le karolo 32 ya 23 wa 2015

42. (1) Karolo 14 ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008e a fetošwa—

(a) ka go tlošwa go lokelwe hlogong ya hlogo ye e latelago:

"**Kotlo ya tefelo ya fase ka lebaka la ge go dirilwe tekanyetšo ya royalithi yeo e lefišwago**";

(b) ka go tlošwa go lokelwe go karolwana (1) ya karolwana ye e latelago:

"(1) Ge mabapi le ngwaga wa tekolo royalithi **[ye e hlalošitšwego go karolo 6(1) mabapi le ngwaga wa tekolo]** ye e lefišwago e le ka godimo ga **[tšhelete]** ditšhelete tšeo di lefetšwego go ya ka dikarolo 5(1) le (2) le 5A **[bjalo ka ge go hlalošitšwe go karolo 5 mabapi le ngwaga woo]** mme tšhelete yeo e fetilego e le godimo ga diphesente tše 20 tša royalithi **[ye e boletšwego go karolo 6(1)]** ye e lefišwago, Mokomišenare **[a ka]** o swanetše go diragatša kotlo, yeo e bonwago bjalo ka kotlo ya phesente ye e diragatšwago go ya ka Kgaolo 15 ya Molao wa Tshepedišo ya Motšhelo, yeo e sa swanelago go feta diphesente tše 20 tša tšhelete yeo e fetilego."; le

(c) ka go oketša karolwana ye e latelago:

"(4) Ge—

(a) motho yo a ngwadišitšwego, go ya ka karolo 5A(4), a bonwa bjalo ka yo a rometšwego tekanyetšo ya tšhelete ya royalithi yeo e lefišwago sa lefela mabapi le ngwaga wa tekolo ka lebaka la palelo ya go romela tekanyetšo pele ga mafelelo a nako ya dikgwedi tše nne morago ga letšatšikgwedi la mafelelo la ngwaga wa tekolo; le

(b) Mokomišenare o kgotsofetše gore palelo e be e se ka lebaka la maikemišetšo a go efoga goba go diegiša tefelo ya royalithi,

Mokomišenare a ka ntšha kotlo ka botlalo goba karolo ya kotlo yeo e dirwago go ya ka karolwana (1).".

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo yeo e thomago ka la goba morago ga letšatšikgwedi leo.

Phumolo ya karolo 15 ya Molao 29 wa 2008

43. (1) Karolo 15 ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008 e a phumolwa.

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo ye e thomago ka la goba morago ga letšatšikgwedi leo.

Phetošo ya karolo 16 ya Molao 29 wa 2008

44. (1) Karolo 16 ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008 e a fetošwa—

(a) ka go tloša go lokelwe go karolwana (1) ya karolwana ye e latelago:

"(1) Mokomišenare o swanetše go lefela tswala **[yeo e balwago ka kgwedi]** go ya ka ditaelo tšeo di lego Kgaolong 12 ya Molao wa Tshepedišo ya Motšhelo mabapi le tefelo ya tšhelete yeo e fetilego ya

Tax Administration Act in respect of overpayment of an amount **[or royalty]** paid to the extent that that amount exceeds—

(a) in the case where that amount was paid in respect of a notice of assessment, the amount so assessed; or

(b) in any other case, the amount of royalty properly chargeable under the Royalty Act**[,**

if that excess is not refunded within 30 days after the later of—

(i) the date which is six months after the last day of a year of assessment in respect of which the royalty giving rise to that excess is required to be paid as mentioned in section 6; or

(ii) the date of receipt of a refund claim mentioned in section 13 in respect of that excess].'';

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

''(2) A registered person must pay interest **[calculated on a monthly basis]** in accordance with the provisions contained in Chapter 12 of the Tax Administration Act—

(a) in respect of so much of the **[estimated]** amount that must be paid **[as mentioned]** in terms of section 5(1) or (2), 5A or 6 as is not paid on the day by which that payment was required to be made **[in respect of the six months after the first day that that estimated payment is due]** under this Act; and

[*(b)* in respect of so much of the estimated amount that must be paid as mentioned in section 5(2) as is not paid on the day by which that payment was required to be made in respect of the six months after the first day that that estimated payment is due; or]

(c) in respect of so much of the amount that must be paid **[as mentioned in section 6]** under an additional assessment issued by the Commissioner, other than an additional assessment under section 5A, as is not paid on the day by which that payment was required to be made **[in respect of any period after the first day that that payment is due]**.''; and

(c) by the deletion of subsection (3).

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Repeal of section 18A of Act 29 of 2008

45. (1) Section 18A of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby repealed.

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 19 of Act 29 of 2008, as amended by section 38 of Act 8 of 2010, section 33 of Act 21 of 2012 and section 29 of Act 39 of 2013

46. (1) Section 19 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby amended—

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

''**Reporting, secrecy and disclosure**'';

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

''**[The]** Despite Chapter 6 of the Tax Administration Act, the Commissioner must annually submit to the Minister of Finance a report, in the form and manner that the Minister may prescribe, within six months from the date that the Commissioner received the report from each extractor, advising the Minister of—'';

tšhelete **[goba royalithi]** yeo e lefišwago ge e le gore tšhelete yeo e feta—

(a) lebakeng la ge tšhelete yeo e lefilwe mabapi le tsebišo ya tekolo, tšhelete yeo e lekotšwego; goba

(b) lebakeng lefe goba lefe, tšhelete ya royalithi yeo e lefišwago go ya ka Molao wa Royalithi**[,**

ge tšhelete yeo e fetilego e sa bušetšwa mo matšatšing a 30 morago ga mafelelo a—

(i) letšatšikgwedi la morago ga dikgwedi tše tshela letšatšikgweding la mafelelo la ngwaga wa tekolo mabapi leo Royalithi e hlolago tšhelete yeo e fetilego e swanetše go lefelwa ka ge go hlalošitšwe go karolo 6; goba

(ii) letšatšikgwedi la khwetšo ya kgopelo ya pušetšo leo le hlalošitšwego go karolo 13 mabapi le tšhelete yeo ye fetilego].";

(b) ka go tloša go lokelwe go karolwana (2) ya karolwana ye e latelago:

"(2) Motho yo a ngwadišitšwego o swanetše go lefela tswala **[yeo e balwago ka kgwedi]** go ya ka ditaelo tša Kgaolo 12 ya Molao wa Tshepedišo ya Motšhelo—

(a) mabapi le tšhelete ye e **[lekanyeditšwego]** yeo e lefišwago **[bjalo ka ge go boletšwe]** go ya ka karolo 5(1) goba (2), 5A goba 6 e sa lefelwa ka letšatšikgwedi leo tefelo e nyakegago **[mabapi le dikgwedi tše tshela morago ga letšatši la mathomo leo tefelo ye e lekanyeditšwego le lefišwago]** go ya ka Molao wo; le

[*(b)* mabapi le tšhelete ye rilego yeo e lekanyeditšwego yeo e lefišwago bjalo ka ge go hlalošitšwe go karolo 5(2) ka ge e sa lefelwa ka letšatši leo e bego e swanetše go lefelwa mabapi le dikgwedi tše tshela morago ga letšatši la mathomo leo tekanyetšo ya tšhelete e nyakegago ka lona; goba]

(c) mabapi le tšhelete yeo e lefišwago **[ka ge go boletšwe go karolo 6]** ka fase ga tekolo koketšo yeo e neilwego ke Mokomišenare, ntle le tekolo ya koketšo go ya ka karolo 5A, ka ge e sa lefelwe ka letšatši leo tefelo e nyakegago ka lona **[mabapi le nako efe goba efe morago ga letšatši la mathomo leo tefelo e nyakegago]**."; le

(c) ka go phumola karolwana (3).

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga wa tekolo wo thomago ka la goba morago ga letšatšikgwedi leo.

Phumolo ya karolo 18A ya Molao 29 wa 2008

45. (1) Karolo 18A ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008 e a fetošwa.

(2) Karolwanan (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo yeo e thomago ka la goba morago ga letšatšikgwedi leo.

Phetošo ya karolo 19 ya Molao 29 wa 2008, bjalo ka ge e fetošitšwe ka karolo 38 ya Molao 8 wa 2010, karolo 33 ya Molao 21 wa 2012 le karolo 29 ya Molao 39 wa 2013

46. (1) Karolo 19 ya Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo wa 2008e a fetošwa—

(a) ka go tlošwa go lokelwe hlogo ya hlogo ye e latelago:

"**Go bega, sepheri le tšweletšo**";

(b) ka go tloša go lokelwe go karolwana (1) ya mantšu ao a lego ka pele ga tema *(a)* mantšu a latelago:

"Go sa setšwe Kgaolo 6 ya Molao wa Tshepedišo ya Motšhelo, Mokomišenare o swanetše go romela pego ya ditšhelete ya ngwaga le ngwaga go Tona ya Ditšhelete, ka tsela le mokgwa woo Tona a ka laetšago, mo dikgweding tše tshela go tloga ka letšatšikgwedi leo Mokomišenare a hweditšego pego gotšwa go morafe, a eletša Tona ka—";

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

"(2) The Minister of Finance and every person employed or engaged by him or her **[and the Commissioner and every person employed or engaged by him or her must preserve and aid in preserving secrecy]** with regard to all matters that may come to his or her knowledge by virtue of subsection (1) are subject to section 67(4) of the Tax Administration Act**[, and may not communicate any such matter to any person whatsoever other than the Minister, the Commissioner or the registered person concerned or his or her lawful representative nor suffer or permit any such person to have access to any records in the possession of the Minister, the Commissioner or person except in the performance of his or her duties as required by the laws of the Republic or by order of a competent court]**.";

(d) by the deletion of subsections (3), (4), (5) and (6);

(e) by the substitution in subsection (7) for the words following paragraph *(c)* of the following words:

"any information submitted under **[this]** subsection (1).''; and

(f) by the addition of the following subsection:

"(8) The provisions of subsection (2) apply to the persons referred to in subsection (7) and any person engaged or employed by them that has access to the information.".

(2) Subsection (1) comes into operation on 1 January 2017 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 1 of Act 28 of 2011, as amended by section 36 of Act 21 of 2012, section 30 of Act 39 of 2013, section 37 of Act 44 of 2014 and section 33 of Act 23 of 2015

47. Section 1 of the Tax Administration Act, 2011, is hereby amended by the substitution for the definition of "SARS official" of the following definition:

" **'SARS official'** means—

(a) the Commissioner**[,]**;

(b) an employee of SARS; or

(c) a person contracted or engaged by SARS, other than an external legal representative, for purposes of the administration of a tax Act and who carries out the provisions of a tax Act under the control, direction or supervision of the Commissioner;".

Amendment of section 11 of Act 28 of 2011, as amended by section 40 of Act 21 of 2012, section 33 of Act 39 of 2013 and section 36 of Act 23 of 2015

48. Section 11 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) **[A]** An amount due or payable as a result of a cost order in favour of SARS recovered by the State Attorney resulting from any civil proceedings under this Act **[constitutes funds of SARS within the meaning of section 24 of the SARS Act and]** must be paid to **[SARS despite any law to the contrary]** the National Revenue Fund.".

Amendment of section 14 of Act 28 of 2011

49. Section 14 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for paragraph *(a)* of the following paragraph:

"*(a)* for a term of **[three]** five years, which term may be renewed; and".

Amendment of section 15 of Act 28 of 2011

50. Section 15 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution for subsection (1) of the following subsection:

"(1) The Tax Ombud must appoint the staff of the office of the Tax Ombud who must be employed in terms of the SARS Act **[and be**

(c) ka go tloša go lokelwe go karolwana (2) ya karolwana ye e latelago:

"(2) Tona ya Ditšhelete le motho yo mongwe le yo mongwe yo a thwetšwego goba a rometšwego ke yena **[le Mokomišenare le motho yo mongwe le yo mongwe yo a thwetšwego goba a rometšwego ke yena o swanetše go swara sephiri le go thuša go swara sepheri]** sa mabapi le ditaba ka moka tšeo a ka ditsebago ka go latela karolwana (1), go ya ka karolo 67(4) ya Molao wa Tshepedišo ya Motšhelo**[, gomme ga ba swanela go botša motho ofe goba ofe taba yeo ntle le Tona, Mokomišenare goba motho yo a ngwadišitšwego yo a amegago goba moemedi wa gagwe wa semolao goba a se dumele goba go dumela motho yoo go fihlela dipego dife goba dife tšeo di swerwego ke Tona, Mokomišenare goba motho yo mongwe ka ntle le ge a dira mešomo ya gagwe ka ge go nyakwa ke melao ya Rephabliki goba ka taelo ya kgorotsheko ya semolao]**.";

(d) ka phumolo ya dikarolwana (3), (4), (5) le (6);

(e) ka go tlošwa go lokelwe karolwana (7) bakeng sa mantšu a latelago tema *(c)* ya mantšu a latelago:

"tshedimošo efe goba efe yeo e romelwago go ya ka karolwana (1) **[ye]**."; le

(f) ka koketšo ya karolwana ye e latelago:

"(8) Ditaelo tša karolwana (2) di šoma go batho bao ba boletšwego go karolwana (7) le motho ofe goba ofe yo a rometšwego goba a thwetšwego ke bona yo a kgonago go fihlelela tšhedimošo.".

(2) Karolwana (1) e thoma go šoma ka la 1 Pherekgong 2017 mme e šoma mabapi le mengwaga ya tekolo ye a thomago ka la goba morago ga letšatši leo.

Wysiging van artikel 1 van Wet 28 van 2011, soos gewysig deur artikel 36 van Wet 21 van 2012, artikel 30 van Wet 39 van 2013, artikel 37 van Wet 44 van 2014 en artikel 33 van Wet 23 van 2015

47. Artikel 1 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die omskrywing van "SAID-amptenaar" deur die volgende omskrywing te vervang:

" **'SAID-amptenaar'**—

(a) die Kommissaris**[,]**;

(b) 'n werknemer van SAID; of

(c) 'n persoon deur SAID gekontrakteer of indiensgeneem, anders as 'n eksterne regsverteenwoordiger, vir die doeleindes van die administrasie van 'n Belastingwet en wat die bepalings van 'n Belastingwet uitvoer onder die beheer, leiding of toesig van die Kommissaris;".

Wysiging van artikel 11 van Wet 28 van 2011, soos gewysig deur artikel 40 van Wet 21 van 2012, artikel 33 van Wet 39 van 2013 en artikel 36 van Wet 23 van 2015

48. Artikel 11 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

"(3) 'n **[Kostebevel]** Bedrag verskuldig of betaalbaar as gevolg van 'n kostebevel ten gunste van SAID deur die Staatsprokureur ingevorder voortspruitend uit enige siviele gedinge ingevolge hierdie Wet **[stel fondse van SAID binne die betekenis van artikel 24 van die SAID-Wet, daar en]** moet aan **[SAID]** die Nasionale Inkomstefonds betaal word **[ongeag enige wet tot die teendeel]**.".

Wysiging van artikel 14 van Wet 28 van 2011

49. Artikel 14 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* vir 'n termyn van **[drie]** vyf jaar, welke termyn hernu kan word; en".

Wysiging van artikel 15 van Wet 28 van 2011

50. Artikel 15 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Die Belastingombud moet die personeel van die kantoor van die Belastingombud aanstel en hulle moet ingevolge die SAID-Wet

seconded to the office of the Tax Ombud at the request of the Tax Ombud in consultation with the Commissioner].''; and

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

''(4) The expenditure connected with the functions of the office of the Tax Ombud is paid **[out of the funds of SARS]** in accordance with a budget approved by the Minister for the office.''.

Amendment of section 16 of Act 28 of 2011

51. Section 16 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) The mandate of the Tax Ombud is to—

(a) review and address any complaint by a taxpayer regarding a service matter or a procedural or administrative matter arising from the application of the provisions of a tax Act by SARS; and

(b) review, at the request of the Minister or at the initiative of the Tax Ombud with the approval of the Minister, any systemic and emerging issue related to a service matter or the application of the provisions of this Act or procedural or administrative provisions of a tax Act.''.

Amendment of section 20 of Act 28 of 2011

52. Section 20 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:

''(2) The Tax Ombud's recommendations are not binding on **[taxpayers]** a taxpayer or SARS, but if not accepted by a taxpayer or SARS, reasons for such decision must be provided to the Tax Ombud within 30 days of notification of the recommendations and may be included by the Tax Ombud in a report to the Minister or the Commissioner under section 19.''.

Amendment of section 69 of Act 28 of 2011

53. Section 69 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (8) for paragraph *(b)* of the following paragraph:

''*(b)* a list of—

(i) pension funds, pension preservation funds, provident funds, provident preservation funds and retirement annuity funds as defined in section 1(1) of the Income Tax Act; and

(ii) **[approved]** public benefit organisations approved for the purposes of **[the provisions of]** sections 18A and 30 of the Income Tax Act;''.

Amendment of section 97 of Act 28 of 2011

54. Section 97 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (4) of the following subsection:

''(4) The record of an assessment, including the return or records on which it was based, whether in electronic format or otherwise, may be destroyed by SARS after **[five]** seven years from the date of assessment or the expiration of a further period that may be required—

(a) by the Auditor-General;

(b) as a result of the application of section 99(2)*(c)*; or

(c) for purposes of a verification, audit or criminal investigation under Chapter 5 or a dispute under Chapter 9.''.

[aangestel word en in oorleg met die Kommissaris aan die kantoor van die Belastingombud gesekondeer word] in diens geneem word.''; en

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

''(4) Die uitgawes wat met die werksaamhede van die amp van die Belastingombud verband hou, word ooreenkomstig 'n begroting deur die Minister vir die kantoor goedgekeur, **[uit die fondse van SAID]** betaal.''.

Wysiging van artikel 16 van Wet 28 van 2011

51. Artikel 16 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

''(1) Die mandaat van die Belastingombud is om—

(a) enige klagte deur 'n belastingpligtige aangaande 'n diensaangeleentheid of 'n prosedure- of administratiewe aangeleentheid wat voortspruit uit die toepassing van die bepalings van 'n Belastingwet deur SAID, te oorweeg en te beredder; en

(b) enige sistemiese en voortspruitende aangeleentheid wat op 'n diensaangeleentheid of die toepassing van die bepalings van hierdie Wet of 'n prosedure- of administratiewe bepaling van 'n Belastingwet betrekking het, op die versoek van die Minister of op inisiatief van die Belastingombud met die goedkeuring van die Minister, te oorweeg.''.

Wysiging van artikel 20 van Wet 28 van 2011

52. Artikel 20 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

''(2) Die Belastingombud se aanbevelings is nie op **[belastingpligtiges]** 'n belastingpligtige of SAID bindend nie, maar indien nie deur 'n belastingpligtige of deur SAID aanvaar nie, moet redes vir sodanige besluit binne 30 dae na kennisgewing van die aanbevelings aan die Belastingombud verskaf word en mag hulle deur die Belastingombud in 'n verslag aan die Minister of die Kommissaris kragtens artikel 19 ingesluit word.''.

Wysiging van artikel 69 van Wet 28 van 2011

53. Artikel 69 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (8) paragraaf *(b)* deur die volgende paragraaf te vervang:

''*(b)* 'n lys van—

(i) goedgekeurde pensioenfondse, pensioenbewaringsfondse, voorsorgsfondse, voorsorgbewaringsfondse en uittredingannuïteitsfondse soos omskryf in artikel 1(1) van die Inkomstebelastingwet; en

(ii) **[goedgekeurde]** openbare weldaadsorganisasies goedgekeur vir die doeleindes van **[die bepalings van]** artikels 18A en 30 van die Inkomstebelastingwet;''.

Wysiging van artikel 97 van Wet 28 van 2011

54. Artikel 97 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

''(4) Die rekord van 'n aanslag, insluitend die opgawe of rekords waarop dit gebaseer is, hetsy in elektroniese formaat of andersins, kan deur SAID vernietig word na **[vyf]** sewe jaar vanaf die datum van aanslag of die verstryking van 'n verdere tydperk soos vereis—

(a) deur die Ouditeur-generaal **[vereis word, vernietig word]**;

(b) as gevolg van die toepassing van artikel 99(2)*(c)*; of

(c) vir doeleindes van 'n verifiëring, oudit of ondersoek kragtens Hoofstuk 5 of 'n geskil kragtens Hoofstuk 9.''.

Amendment of section 99 of Act 28 of 2011, as amended by section 59 of Act 21 of 2012, section 47 of Act 39 of 2013 and section 51 of Act 23 of 2015

55. Section 99 of the Tax Administration Act, 2011, is hereby amended by the addition in subsection (2)*(d)* of the word ''or'' at the end of subparagraph (i) and the deletion of subparagraph (ii).

Amendment of section 100 of Act 28 of 2011

56. Section 100 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (2) for paragraph *(a)* of the following paragraph:

''*(a)* subsection (1)*(d)*, *(e)* and *(f)*, if the relevant period under section 99(1)*(a)*, *(b)* or *(c)* has expired, SARS may only make an additional assessment under the circumstances referred to in section 99(2)*(a)* and *(b)*; and''.

Amendment of section 104 of Act 28 of 2011

57. Section 104 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (5) for paragraph *(a)* of the following paragraph:

''*(a)* for a period exceeding **[21]** 30 business days, unless a senior SARS official is satisfied that exceptional circumstances exist which gave rise to the delay in lodging the objection;''.

Amendment of section 118 of Act 28 of 2011, as amended by section 51 of Act 39 of 2013

58. Section 118 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:

''(2) If the appeal involves—

(a) a complex matter that requires specific expertise and the president of the tax court so directs after considering any representations by a senior SARS official or the 'appellant', the representative of the commercial community referred to in subsection (1)*(c)* may be a person with the necessary experience in that field of expertise;

(b) the valuation of assets and the president of the tax court, a senior SARS official or the 'appellant' so requests, the representative of the commercial community referred to in subsection (1)*(c)* must be a sworn appraiser.''.

Amendment of section 151 of Act 28 of 2011

59. (1) Section 151 of the Tax Administration Act, 2011, is hereby amended by the substitution for paragraph *(a)* of the following paragraph:

''*(a)* a person who is or may be chargeable to tax or with a tax offence;''.

(2) Subsection (1) is deemed to have come into operation on 1 October 2012.

Substitution of section 194 of Act 28 of 2011, as amended by section 54 of Act 44 of 2014

60. (1) 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 under Chapter 9 by the 'debtor'.''.

(2) Subsection (1) is deemed to have come into operation on 1 October 2012.

Wysiging van artikel 99 van Wet 28 van 2011, soos gewysig deur artikel 59 van Wet 21 van 2012, artikel 47 van Wet 39 van 2013 en artikel 51 van Wet 23 van 2015

55. Artikel 99 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (2)*(d)* die woord ''of'' aan die einde van subparagraaf (i) by te voeg en deur subparagraaf (ii) te skrap.

Wysiging van artikel 100 van Wet 28 van 2011

56. Artikel 100 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (2) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* subartikel (1)*(d)*, *(e)* en *(f)*, mag SAID slegs 'n addisionele aanslag maak onder die omstandighede in artikel 99(2)*(a)* en *(b)* bedoel indien die onderhawige tydperk kragtens artikel 99(1)*(a)*, *(b)* of *(c)* verstryk het; en''.

Wysiging van artikel 104 van Wet 28 van 2011

57. Artikel 104 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (5) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* vir 'n tydperk wat **[21]** 30 besigheidsdae oorskry, tensy 'n senior SAID-amptenaar oortuig is dat buitengewone omstandighede bestaan wat aanleiding gegee het tot die vetraging met die indiening van die beswaar;''.

Wysiging van artikel 118 van Wet 28 van 2011, soos gewysig deur artikel 51 van Wet 39 van 2013

58. Artikel 118 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

''(2) Indien die appèl betrekking het op—

(a) 'n komplekse saak wat spesifieke kundigheid vereis en die president van die belastinghof na oorweging van enige vertoë deur 'n senior SAID-amptenaar of die 'appellant' aldus gelas, kan die verteenwoordiger van die handelsgemeenskap bedoel in subartikel 1*(c)* 'n persoon met die nodige ondervinding in daardie veld van kundigheid wees;

(b) die waardasie van bates en die president van die belastinghof, 'n senior SAID-amptenaar of die 'appellant' aldus versoek, moet die verteenwoordiger van die handelsgemeenskap bedoel in subartikel 1*(c)* 'n geswore waardeerder wees.''.

Wysiging van artikel 151 van Wet 28 van 2011

59. (1) Artikel 151 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* 'n persoon **[aanspreeklik]** wat vir belasting of vir 'n belastingoortreding aanspreeklik is of kan wees;''.

(2) Subartikel (1) word geag op 1 Oktober 2012 in werking te getree het.

Vervanging van artikel 194 van Wet 28 van 2011, soos gewysig deur artikel 54 van Wet 44 van 2014

60. (1) 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 op 'n belastingskuld verskuldig deur 'n 'skuldenaar' indien die aanspreeklikheid om die belastingskuld te betaal nie kragtens Hoofstuk 9 deur die 'skuldenaar' betwis word nie.''.

(2) Subartikel (1) word geag op 1 Oktober 2012 in werking te getree het.

Amendment of section 221 of Act 28 of 2011, as amended by section 74 of Act 39 of 2013

61. Section 221 of the Tax Administration Act, 2011, is hereby amended—

(a) by the insertion of the following definition before the definition of ''repeat case'':

'' **'impermissible avoidance arrangement'** means an arrangement in respect of which Part IIA of Chapter III of the Income Tax Act is applied and includes, for purposes of this Chapter, any transaction, operation, scheme or agreement in respect of which section 73 of the Value-Added Tax Act or any other general anti-avoidance provision under a tax Act is applied;'';

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

'' **'repeat case'** means a second or further case of any of the behaviours listed under items (i) to **[(v)]** (vi) of the understatement penalty percentage table reflected in section 223 within five years of the previous case;''; and

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

'' **'understatement'** means any prejudice to SARS or the *fiscus* as a result of—

(a) a default in rendering a return;
(b) an omission from a return;
(c) an incorrect statement in a return; **[or]**
(d) if no return is required, the failure to pay the correct amount of 'tax'; or
(e) an 'impermissible avoidance arrangement'.''.

Amendment of section 223 of Act 28 of 2011, as amended by section 73 of Act 21 of 2012 and section 76 of Act 39 of 2013

62. Section 223 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) The understatement penalty percentage table is as follows:

1	**2**	**3**	**4**	**5**	**6**
Item	***Behaviour***	***Standard case***	***If obstructive, or if it is a 'repeat case'***	***Voluntary disclosure after notification of audit or criminal investigation***	***Voluntary disclosure before notification of audit or criminal investigation***
(i)	'Substantial understatement'	10%	20%	5%	0%
(ii)	Reasonable care not taken in completing return	25%	50%	15%	0%
(iii)	No reasonable grounds for 'tax position' taken	50%	75%	25%	0%
(iv)	'Impermissible avoidance arrangement'	75%	100%	35%	0%
[(iv)] (v)	Gross negligence	100%	125%	50%	5%
[(v)] (vi)	Intentional tax evasion	150%	200%	75%	10%''

Wysiging van artikel 221 van Wet 28 van 2011, soos gewysig deur artikel 74 van Wet 39 van 2013

61. Artikel 221 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur die omskrywing van ‘‘herhalende geval’’ deur die volgende omskrywing te vervang:

‘‘ **‘herhalende geval’** ’n tweede of verdere geval van enige van die optredes gelys onder items (i) tot **[(v)]** (vi) van die onderstellingsboete persentasietabel aangetoon in artikel 223 binne vyf jaar vanaf die vorige geval;’’; en

(b) deur die omskrywing van ‘‘onderstelling’’ deur die volgende omskrywing te vervang:

‘‘ **‘onderstelling’** enige benadeling van SAID of die *fiscus* as gevolg van—

(a) ’n versuim om ’n opgawe in te dien;

(b) ’n weglating uit ’n opgawe;

(c) ’n foutiewe verklaring in ’n opgawe; **[of]**

(d) indien geen opgawe vereis word nie, die versuim om die korrekte bedrag ‘belasting’ te betaal; of

(e) ’n ‘ontoelaatbare vermydingsreëling’; **[en]**’’; en

(c) deur die volgende omskrywing na die omskrywing van ‘‘onderstelling’’ in te voeg:

‘‘ **‘ontoelaatbare vermydingsreëling’** ’n reëling ten opsigte waarvan Deel IIA van Hoofstuk III van die Inkomstebelastingwet toegepas word en sluit in, by die toepassing van hierdie Hoofstuk, enige transaksie, handeling, skema of ooreenkoms ten opsigte waarvan artikel 73 van die Wet op Belasting op Toegevoegde Waarde of enige ander algemene teenvermydingsbepaling kragtens ’n Belastingwet toegepas word;’’.

Wysiging van artikel 223 van Wet 28 van 2011, soos gewysig deur artikel 73 van Wet 21 van 2012 en artikel 76 van Wet 39 van 2013

62. Artikel 223 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

‘‘(1) Die onderstellingsboete persentasie tafel is as volg:

1	**2**	**3**	**4**	**5**	**6**
Item	***Gedrag***	***Standaard saak***	***Indien obstruktief, of indien dit ’n ‘herhalende geval’ is***	***Vrywillige blootlegging na kennisgewing van oudit, of ondersoek***	***Vrywillige blootlegging voor kennisgewing van oudit, of ondersoek***
(i)	‘Wesenlike onderstelling’	10%	20%	5%	0%
(ii)	Redelike sorg nie aangewend in die voltooiing van die opgawe nie	25%	50%	15%	0%
(iii)	Geen redelike gronde vir ‘belastingposisie’ ingeneem	50%	75%	25%	0%
(iv)	‘Ontoelaatbare vermydingsreëling’	75%	100%	35%	0%
[(iv)] (v)	Growwe nalatigheid	100%	125%	50%	5%
[(v)] (vi)	Opsetlike belastingvermyding	150%	200%	75%	10%’’

Substitution of section 226 of Act 28 of 2011, as amended by section 65 of Act 23 of 2015

63. The following section is hereby substituted for section 226 of the Tax Administration Act, 2011:

"**Qualification of person subject to audit or investigation for voluntary disclosure**

226. (1) A person may apply, whether in a personal, representative, withholding or other capacity, for voluntary disclosure relief **[, unless that person is aware of—**

(a) **a pending audit or investigation into the affairs of the person seeking relief, which is related to the 'default' the person seeks to disclose; or**

(b) **an audit or investigation that has commenced, but has not yet been concluded, which is related to the 'default' the person seeks to disclose]**.

(2) **[A]** If the person seeking relief has been given notice of the commencement of an audit or criminal investigation into the affairs of the person, which has not been concluded and is related to the disclosed 'default', the disclosure of the 'default' is regarded as not being voluntary for purposes of section 227, unless a senior SARS official **[may direct that a person may apply for voluntary disclosure relief, despite the provisions of subsection (1), where the official]** is of the view, having regard to the circumstances and ambit of the audit or investigation, that—

[*(a)* the audit or investigation is related to the 'default' the person seeks to disclose;]

(b) the 'default' in respect of which the person **[wishes to apply for voluntary disclosure]** has sought relief would not otherwise have been detected during the audit or investigation; and

(c) the application would be in the interest of good management of the tax system and the best use of SARS' resources.

(3) A person is deemed to **[be aware of a pending]** have been notified of an audit or criminal investigation**[, or that the audit or investigation has commenced]**, if—

(a) a representative of the person;

(b) an officer, shareholder or member of the person, if the person is a company;

(c) a partner in partnership with the person;

(d) a trustee or beneficiary of the person, if the person is a trust; or

(e) a person acting for or on behalf of or as an agent or fiduciary of the person,

has **[become aware of a pending]** been given notice of the audit or investigation**[, or that the audit or investigation has commenced]**.".

Amendment of section 270 of Act 28 of 2011, as amended by section 86 of Act 39 of 2013 and section 65 of Act 44 of 2014

64. Section 270 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (6D) for paragraph *(b)* of the following paragraph:

"*(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)]** (vi) of the understatement penalty table in section 223(1).".

Vervanging van artikel 226 van Wet 28 van 2011, soos gewysig deur artikel 65 van Wet 23 van 2015

63. Artikel 226 van die Wet op Belastingadministrasie, 2011, word hierby deur die volgende artikel vervang:

"**Kwalifisering van persoon onderhewig aan oudit of ondersoek vir vrywillige blootlegging**

226. (1) 'n Persoon kan in 'n persoonlike, verteenwoordigende, terughoudings- of ander hoedanigheid om vrywillige blootleggingsverligting aansoek doen[**, tensy daardie persoon bewus is van—**

(a) **'n hangende oudit of ondersoek na die sake van die persoon wat verligting verlang, wat verband hou met die 'nienakoming' wat die persoon verlang om bloot te lê; of**

(b) **'n oudit of ondersoek wat begin het, maar nog nie afgehandel is nie, wat verband hou met die 'nienakoming' wat die persoon verlang om bloot te lê]**.

(2) **[Ondanks die bepalings van subartikel (1) kan]** Indien die persoon wat verligting verlang in kennis gestel is van die aanvang van 'n oudit of kriminele ondersoek na die sake van die persoon, wat nog nie afgehandel is nie en wat met die blootgelegde 'nienakoming' verband hou, word die blootlegging van die 'nienakoming' by die toepassing van artikel 227 beskou as nie vrywillig te wees nie, tensy 'n senior SAID-amptenaar **[bepaal dat 'n persoon kan aansoek doen vir vrywillige blootleggingsverligting, indien die amptenaar]**, met inagneming van die omstandighede en omvang van die oudit of ondersoek, van mening is dat—

[*(a)* **die oudit of ondersoek verband hou met die 'nienakoming' wat die persoon verlang om bloot te lê;]**

(b) die 'nienakoming' ten opsigte waarvan die persoon om vrywillige blootleggingsverligting **[wil]** aansoek **[doen]** gedoen het, nie andersins gedurende die oudit of ondersoek ontdek sou word nie; en

(c) die aansoek in die belang van die goeie bestuur van die belastingstelsel en die beste aanwending van SAID se hulpbronne sal wees.

(3) 'n Persoon word geag **[bewus]** in kennis gestel te wees van 'n **[hangende]** oudit of kriminele ondersoek, **[of dat die oudit of ondersoek begin het,]** indien—

(a) 'n verteenwoordiger van die persoon;

(b) 'n beampte, aandeelhouer of lid van die persoon, indien die persoon 'n maatskappy is;

(c) 'n vennoot in vennootskap met die persoon;

(d) 'n trustee of begunstigde van die persoon, indien die persoon 'n trust is; of

(e) 'n persoon wat vir of namens of as agent of *fiduciarius* van die persoon optree,

van die **[hangende]** oudit of ondersoek **[bewus geword het, of dat die oudit of ondersoek begin het]** in kennis gestel is.".

Wysiging van artikel 270 van Wet 28 van 2011, soos gewysig deur artikel 86 van Wet 39 van 2013 en artikel 65 van Wet 44 van 2014

64. Artikel 270 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (6D) paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(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 bedoel in item **[(v)]** (vi) van die onderstellingsboetetafel in artikel 223(1), opgelê is.".

Substitution of paragraph 189 of Schedule 1 to Act 28 of 2011

65. The following paragraph is hereby substituted for paragraph 189 of Schedule 1 to the Tax Administration Act, 2011:

''**Repeal of sections 10, 11, 12[,] and 13 [and 16]**

189. Sections 10, 11, 12**[,]** and 13 **[and 16]** of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, are hereby repealed.''.

Amendment of section 95 of Act 30 of 2014

66. Section 95 of the Customs Duty Act, 2014, is hereby amended by—
(a) the deletion in subsection (1)*(a)* of subparagraph (ii); and
(b) the deletion in subsection (2) of paragraph *(b)*.

Amendment of section 171 of Act 30 of 2014

67. Section 171 of the Customs Duty Act, 2014, is hereby amended—
(a) by the insertion after subsection (1) of the following subsection:
''(1A) *(a)* A process in the production of goods is substantial for purposes of subsection (1) if at least the applicable percentage referred to in paragraph *(b)* of the production costs of those goods is represented by materials produced and labour utilised in a specific country.
(b) The applicable percentage of production cost for purposes of paragraph *(a)* is—
(i) the percentage as may be determined in the Customs Tariff in respect of the goods; or
(ii) 25 per cent, if no percentage is determined in terms of subparagraph (i).''; and
(b) by the addition after subsection (2) of the following subsection:
''(3) The Commissioner may by rule prescribe the manner in which the production cost of goods must be determined for purposes of subsection (1A)*(a)*.''.

Repeal of section 172 of Act 30 of 2014

68. Section 172 of the Customs Duty Act, 2014, is hereby repealed.

Amendment of section 175 of Act 30 of 2014

69. Section 175 of the Customs Duty Act, 2014, is hereby amended by the substitution for subsection (3) of the following subsection:
''(3) If packaging in which goods are contained is regarded to have the same origin as the goods, the value of the packaging may for the purposes of section **[172]** 171 be taken into account in determining the production cost of the goods, but only if the goods are ordinarily sold by retail in such packaging.''.

Amendment of section 1 of Act 31 of 2014, as amended by section 83 of Act 23 of 2015

70. Section 1(1) of the Customs Control Act, 2014, is hereby amended by the substitution for the definition of ''international transit'' or ''international transit procedure'' of the following definition:
'' **'international transit'** or **'international transit procedure'** means the customs procedure described in section 194(2) read with section 194(2A);''.

Vervanging van paragraaf 189 van Bylae 1 by Wet 28 van 2011

65. Paragraaf 189 van Bylae 1 by die Wet op Belastingadministrasie, 2011, word hierby deur die volgende paragraaf vervang:

"**Herroeping van artikels 10, 11, 12[,] en 13 [en 16]**

189. Artikels 10, 11, 12**[,]** en 13 **[en 16]** van die "Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo", 2008, word hierby herroep.".

Wysiging van artikel 95 van Wet 30 van 2014

66. Artikel 95 van die Wet op Doeanereg, 2014, word hierby gewysig deur—

(a) in subartikel (1)*(a)* subparagraaf (ii) te skrap; en

(b) in subartikel (2) paragraaf *(b)* te skrap.

Wysiging van artikel 171 van Wet 30 van 2014

67. Artikel 171 van die Wet op Doeanereg, 2014, word hierby gewysig deur—

(a) na subartikel (1) die volgende subartikel in te voeg:

"(1A) *(a)* 'n Proses in die produksie van goedere is wesenlik vir doeleindes van subartikel (1) indien minstens die toepaslike persentasie bedoel in paragraaf *(b)* van die produksiekoste van daardie goedere verteenwoordig word deur materiale geproduseer en arbeid aangewend in 'n spesifieke land.

(b) Die toepaslike persentasie van produksiekoste by die toepassing van paragraaf *(a)* is—

(i) die persentasie wat in die Doeanetarief ten opsigte van daardie goedere bepaal mag word; of

(ii) 25 persent, indien geen persentasie ingevolge subparagraaf (i) bepaal word nie."; en

(b) na subartikel (2) die volgende subartikel in te voeg:

"(3) Die Kommissaris mag by reël die wyse voorskryf waarop die produksiekoste van goedere by die toepassing van subartikel (1A)*(a)* bepaal moet word.".

Herroeping van artikel 172 van Wet 30 van 2014

68. Artikel 172 van die Wet op Doeanereg, 2014, word hierby herroep.

Wysiging van artikel 175 van Wet 30 van 2014

69. Artikel 175 van die Wet op Doeanereg, 2014, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

"(3) Indien verpakkingsmateriaal waarin goedere verpak is, geag word dieselfde oorsprong as die goedere te hê, kan die waarde van die verpakkingsmateriaal vir doeleindes van artikel **[172]** 171 in ag geneem word by die bepaling van die produksiekoste van die goedere, maar slegs indien die goedere gewoonlik in die kleinhandel in sodanige verpakkingsmateriaal verkoop word.".

Wysiging van artikel 1 van Wet 31 van 2014, soos gewysig deur artikel 83 van Wet 23 van 2015

70. Artikel 1(1) van die Wet op Doeanebeheer, 2014, word hierby gewysig deur die omskrywing van "internasionale transito" of "prosedure vir internasionale transito" deur die volgende omskrywing te vervang:

" **'internasionale transito'** of **'prosedure vir internasionale transito'** die doeaneprosedure in artikel 194(2), gelees met artikel 194(2A), beskryf;".

Substitution of section 63 of Act 31 of 2014

71. The following section is hereby substituted for section 63 of the Customs Control Act, 2014:

''**Departure reports**

63. (1) The carrier operating a cross-border train in the Republic to a destination outside the Republic must report to the customs authority the departure of the train from **[each]** the last railway station in the Republic before the train leaves the Republic **[where—**

(a) **travellers or crew or cargo bound for a destination outside the Republic are taken on board that train; or**

(b) **a cross-border railway carriage transporting such travellers or crew or cargo is attached to that train]**.

(2) A train departure report must be submitted within a timeframe as may be prescribed by rule after the departure of the train from **[a]** the railway station referred to in subsection (1).''.

Amendment of section 91 of Act 31 of 2014

72. Section 91 of the Customs Control Act, 2014, is hereby amended by the deletion in subsection (2) of paragraph *(a)*.

Amendment of section 94 of Act 31 of 2014

73. Section 94 of the Customs Control Act, 2014, is hereby amended by the deletion in subsection (2) of paragraph *(b)*.

Amendment of section 194 of Act 31 of 2014

74. Section 194 of the Customs Control Act, 2014, is hereby amended by the insertion after subsection (2) of the following subsection:

''(2A) The international transit procedure is despite subsection (2) also available for electricity generated in another country which is transmitted through the Republic's electricity grid to a third country, irrespective of whether the electricity imported or a quantity of electricity equivalent to the quantity imported is exported to that third country.''.

Amendment of section 204 of Act 31 of 2014

75. Section 204 of the Customs Control Act, 2014, is hereby amended by the addition of the following subsection:

''(3) *(a)* This Part does not apply to the transmission of electricity under the international transit procedure as provided for in section 194(2A).

(b) The Commissioner may by rule prescribe other requirements and conditions for an international transit operation involving the transmission of electricity.''.

Amendment of section 308 of Act 31 of 2014

76. Section 308 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) The licensee of a storage warehouse must submit to the customs authority regular reports for such kinds or classes of goods and for such periods as may be prescribed by rule or as the customs authority may require in a specific case.''.

Amendment of section 576 of Act 31 of 2014

77. Section 576 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (2) of the following subsection:

''(2) A record in terms of subsection (1)*(a)* must be kept in such a manner and format and must contain such information as may be **[prescribe]** prescribed by rule.''.

Vervanging van artikel 63 van Wet 31 van 2014

71. Artikel 63 van die Wet op Doeanebeheer, 2014, word hierby deur die volgende artikel vervang:

"**Vertreksverslae**

63. (1) Die vervoerder in operasionele beheer van 'n oor-grens trein in die Republiek op pad na 'n bestemming buite die Republiek**[,]** moet aan die doeanegesag die vertrek van die trein vanaf **[elke]** die laaste spoorwegstasie in die Republiek voor die trein die Republiek verlaat, rapporteer **[waar—**

(a) **reisigers of bemanning of vrag bestem vir 'n bestemming buite die Republiek aan boord van daardie trein geneem is; of**

(b) **'n oor-grens spoorwegwa wat sodanige reisigers of bemanning of vrag vervoer aan daardie trein gekoppel is]**.

(2) 'n Treinvertreksverslag moet binne 'n tydsraam, soos by reël voorgeskryf mag word, nadat die trein vanaf **['n]** die spoorwegstasie bedoel in subartikel (1) vertrek het, verstrek word.".

Wysiging van artikel 91 van Wet 31 van 2014

71. Artikel 91 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (2) paragraaf *(a)* te skrap.

Wysiging van artikel 94 van Wet 31 van 2014

72. Artikel 94 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (2) paragraaf *(b)* te skrap.

Wysiging van artikel 194 van Wet 31 van 2014

73. Artikel 194 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur na subartikel (2) die volgende subartikel in te voeg:

"(2A) Die prosedure vir internasionale transito is ondanks subartikel (2) ook beskikbaar vir elektrisiteit opgewek in 'n ander land wat deur die Republiek se elektrisiteitsnetwerk na 'n derde land versend word, hetsy die elektrisiteit ingevoer of 'n hoeveelheid elektrisiteit gelykstaande aan die hoeveelheid ingevoer na daardie derde land uitgevoer word.".

Wysiging van artikel 204 van Wet 31 van 2014

74. Artikel 204 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur die volgende subartikel by te voeg:

"(3) *(a)* Hierdie Deel is nie op die versending van elektrisiteit ingevolge die prosedure vir internasionale transito soos in artikel 194(2A) bepaal van toepassing nie.

(b) Die Kommissaris kan by reël ander vereistes en voorwaardes voorskryf vir 'n internasionale transito-operasie wat die versending van elektrisiteit behels.".

Wysiging van artikel 308 van Wet 31 van 2014

75. Artikel 308 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Die lisensiehouer van 'n bergingspakhuis moet gereelde verslae vir die soorte of klasse goedere en vir die tydperke soos by reël voorgeskryf of deur die doeanegesag in 'n spesifieke geval vereis mag word, aan die doeanegesag verstrek.".

Wysiging van artikel 576 van Wet 31 van 2014

77. Artikel 576 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (2) in die Engelse teks deur die volgende subartikel te vervang:

"(2) A record in terms of subsection (1)*(a)* must be kept in such manner and format and must contain such information as may be **[prescribe]** prescribed by rule.".

Amendment of section 600 of Act 31 of 2014, as amended by section 122 of Act 23 of 2015

78. Section 600 of the Customs Control Act, 2014, is hereby amended—

(a) by the deletion of the word ''and'' at the end of paragraph *(b)*;

(b) by the substitution for the full stop at the end of paragraph *(c)* of a semicolon; and

(c) by the addition of the following paragraphs:

''*(d)* the manner in and the conditions on which detained suspected counterfeit goods may be kept in a state warehouse pending a decision on the removal of the goods in terms of section 815 or any other provision applicable to counterfeit goods; and

(e) the provisions of this Chapter that are inappropriate for suspected counterfeit goods kept in a state warehouse and from the application of which such goods are excluded.''.

Amendment of section 626 of Act 31 of 2014, as amended by section 123 of Act 23 of 2015

79. Section 626 of the Customs Control Act, 2014, is hereby amended by the substitution for paragraph *(d)* of the following paragraph:

''*(d)* exempting importers or exporters or other categories of persons referred to in paragraph *(c)* from any provision of this Chapter;''.

Amendment of section 687 of Act 31 of 2014

80. Section 687 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph *(d)* of the following paragraph:

''*(d)* goods released for the temporary admission or temporary export procedure on authority of a **[CDP]** CPD or ATA carnet, from the guaranteeing association guaranteeing that carnet;''.

Amendment of section 929 of Act 31 of 2014

81. (1) Section 929 of the Customs Control Act, 2014, is hereby amended by the addition of the following subsection:

''(7) This section does not affect the application as from the effective date of section 701(2) of this Act and sections 45(2) and 76(3) of the Customs Duty Act, including the extended application of those sections in terms of section 105(2) of the Excise Duty Act, and as from the effective date interest on any outstanding amount to which those sections apply, including an amount outstanding on the effective date carried over from the previous day, must be calculated in accordance with those sections.''.

(2) Subsection (1) takes effect immediately after the Customs Control Act, 2014 (Act No. 31 of 2014), has taken effect in terms of section 944 of that Act.

Amendment of section 19 of Act 44 of 2014

82. (1) Section 19 of the Tax Administration Laws Amendment Act, 2014, is hereby amended—

(a) by the substitution for subsection (2) of the following subsection:

''(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.''; and

(b) by the addition of the following subsection:

''(3) Paragraphs *(i)*, *(j)* and *(n)* of subsection (1) come into operation on the date on which the Special Economic Zones Act, 2014 (Act No. 16 of 2014), comes into operation.''.

(2) Subsection (1) is deemed to have come into operation on 20 January 2015.

Wysiging van artikel 600 van Wet 31 van 2014, soos gewysig deur artikel 122 van Wet 23 van 2015

78. Artikel 600 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur die woord "en" aan die einde van paragraaf *(b)* te skrap;

(b) deur die punt aan die einde van paragraaf *(c)* deur 'n kommapunt te vervang; en

(c) deur die volgende paragrawe by te voeg:

"*(d)* die wyse en voorwaardes voorskryf waarop vermeende nagemaakte goedere onder detensie in 'n staatspakhuis gehou mag word hangende 'n besluit oor die verwydering van die goedere ingevolge artikel 815 of enige ander bepaling op nagemaakte goedere van toepassing; en

(e) die bepalings van hierdie Hoofstuk voorskryf wat nie geskik is vir vermeende nagemaakte goedere in 'n staatspakhuis gehou nie en van die toepassing waarvan sodanige goedere uitgesluit word.".

Wysiging van artikel 626 van Wet 31 van 2014, soos gewysig deur artikel 123 van Wet 23 van 2015

79. Artikel 626 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur paragraaf *(d)* deur die volgende paragraaf te vervang:

"*(d)* wat invoerders of uitvoerders of ander kategorieë van persone in paragraaf *(c)* bedoel van enige bepaling van hierdie Hoofstuk onthef;".

Wysiging van artikel 687 van Wet 31 van 2014

80. Artikel 687 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1) paragraaf *(d)* deur die volgende paragraaf te vervang:

"*(d)* goedere wat vir die prosedure vir tydelike toelating of tydelike uitvoer op gesag van 'n **[CDP]** CPD of ATA carnet vrygestel is, van die vrywaringsvereniging wat daardie carnet waarborg;".

Wysiging van artikel 929 van Wet 31 van 2014

81. (1) Artikel 929 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur die volgende subartikel by te voeg:

"(7) Hierdie artikel raak, vanaf die effektiewe datum, nie die toepassing van artikel 701(2) van hierdie Wet en artikels 45(2) en 76(3) van die Wet op Doeanereg, met inbegrip van die uitgebreide toepassing van daardie artikels ingevolge artikel 105(2) van die Wet op Aksynsreg, nie, en vanaf die effektiewe datum moet rente op enige uitstaande bedrag waarop daardie artikels van toepassing is, asook 'n bedrag uitstaande op die effektiewe datum wat van die vorige dag oorgedra word, ooreenkomstig daardie artikels bereken word.".

(2) Subartikel (1) tree in werking onmiddellik na die Wet op Doeanebeheer, 2014 (Wet No. 31 van 2014), ingevolge artikel 944 van daardie Wet in werking getree het.

Wysiging van artikel 19 van Wet 44 van 2014

82. (1) Artikel 19 van die Wysigingswet op Belastingadministrasiewette, 2014, word hierby gewysig—

(a) deur subartikel (2) deur die volgende subartikel te vervang:

"(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."; en

(b) deur die volgende subartikel by te voeg:

"(3) Paragrawe *(k)*, *(l)* en *(n)* van subartikel (1) tree in werking op die datum waarop die 'Special Economic Zones Act, 2014' (Wet No. 16 van 2014), in werking tree.".

(2) Subartikel (1) word geag op 20 Januarie 2015 in werking te getree het.

Short title and commencement

83. (1) This Act is called the Tax Administration Laws Amendment Act, 2016.

(2) Subject to subsections (3) and (4), 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.

(3) The amendments to the Customs Duty Act, 2014, take effect immediately after the Customs Duty Act, 2014, has taken effect in terms of section 229 of that Act.

(4) The amendments to the Customs Control Act, 2014, take effect immediately after the Customs Control Act, 2014, has taken effect in terms of section 944(1) of that Act.

Kort titel en inwerkingtreding

83. (1) Hierdie Wet heet die Wysigingswet op Belastingadministrasiewette, 2016.

(2) Behoudens subartikels (3) en (4), en tensy hierdie Wet anders bepaal, of die samehang anders aandui, tree die wysigings wat deur hierdie Wet aangebring word op die datum van promulgering van hierdie Wet in werking.

(3) Die wysigings aan die Wet op Doeanereg, 2014, tree in werking onmiddellik na die Wet op Doeanereg, 2014, ingevolge artikel 229 van daardie Wet in werking getree het.

(4) Die wysigings aan die Wet op Doeanebeheer, 2014, tree in werking onmiddellik na die Wet op Doeanebeheer, 2014, ingevolge artikel 944(1) van daardie Wet in werking getree het.