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GENERAL NOTICE

NOTICE 869 OF 2012

SOUTH AFRICAN REVENUE SERVICE

PUBLICATION OF EXPLANATORY SUMMARY OF THE TAX ADMINISTRATION

LAWS AMENDMENT BILL, 2012

The Minister of Finance intends introducing the Tax Administration Laws Amendment Bill, 2012, in the National Assembly on 25 October 2012. The explanatory summary of the Bill is hereby published in accordance with Rule 241(1)(c) of the Rules of the National Assembly.

The Bill—

- makes provision for the enactment of an international agreement into law;
- inserts a provision providing for the application of the Tax Administration Act, 2011, to certain matters relating to customs and excise;
- amends the Estate Duty Act, 1955, so as to effect a consequential amendment;
- amends the Income Tax Act, 1962, so as to effect textual amendments; amends certain provisions; inserts new provisions and effects consequential amendments;
- amends the Customs and Excise Act, 1964, so as to amend a provision;
- amends the Value-Added Tax Act, 1991, so as to amend a provision and insert a new provision;
- amends the Unemployment Insurance Contributions Act, 2002, so as to effect a textual amendment;
- amends the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, so as to insert certain provisions;
- amends the Taxation Laws Second Amendment Act, 2009, so as to repeal a provision;
- amends the Taxation Laws Second Amendment Act, 2011, so as to postpone an effective date;
- amends the Tax Administration Act, 2011, so as to effect technical corrections, to regulate tax practitioners;

and to provide for matters connected therewith.