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GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 270

28 March 2007

TRANSITIONAL ARRANGEMENTS FOR MUNICIPALITIES FOLLOWING THE DELETION OF PARAGRAPH (c) OF THE DEFINITION OF "ENTERPRISE" IN SECTION 1 OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991), THE ZERO-RATING OF MUNICIPAL RATES AND OTHER CONSEQUENTIAL AMENDMENTS

By virtue of the power vested in me by section 74(1) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), I, Trevor Andrew Manuel, Minister of Finance hereby make the following regulation, as set out in the Schedule hereto, prescribing the transitional arrangements which apply to municipalities following the deletion of paragraph (c) of the definition of "enterprise" in section 1 of the Act, the zero-rating of municipal rates in terms of section 11(2) and other amendments to the Act affecting the taxation of municipalities which were introduced by the Small Business Tax Amnesty and Amendment of Taxation Laws Act, 2006 (Act No. 9 of 2006).



T. MANUEL

Minister of Finance

Schedule

Preamble

1. Definitions
2. Output tax on supplies which became taxable for the first time on or after 1 July 2006
3. Apportionment of input tax
4. Payments basis of accounting

PREAMBLE

On 15 February 2006 it was announced that the regional service and joint service council levies will fall away in July 2006, and that municipalities would receive compensating income through an increase in their equitable share grants allocated from nationally collected revenue. In addition, it was announced that municipal property rates would be zero-rated for VAT purposes with effect from 1 July 2006. Part of the object of these changes was to unlock the input tax, which previously could not be claimed due to the non-taxable nature of many of the supplies made by municipalities. In so doing, revenue is shifted to municipalities by allowing them to claim more input tax, but at the same time, goods and services previously not subject to VAT are now drawn into the tax net.

The amendments contained in the Small Business Tax Amnesty and Amendment of Taxation Laws Act, 2006, are also aimed at assisting municipalities to simplify their accounting and tax records. However, many legislative changes were necessary to achieve these objects and in view of the submissions received from municipalities stating that they lack administrative capacity, it appears that municipalities may experience difficulties in complying fully with the law in the short term. It was, therefore, necessary to consider an arrangement whereby municipalities are afforded an opportunity to put the necessary administrative and accounting mechanisms in place to become fully compliant. It is within this context that the regulation setting out the transitional arrangements is made.

1. Definitions

For purposes of the regulation, unless the context otherwise indicates, any word or expression to which a meaning has been assigned in the Act, 1991, bears the meaning assigned thereto, and for the purposes of this regulation—

“**the Act**” means the Value-Added Tax Act, 1991 (Act No. 89 of 1991);

“**municipality**” includes any person which complied with the definition of “local authority” in section 1 of the VAT Act prior to the deletion of that definition on 1 July 2006; and

“**transition period**” means the period commencing on 1 July 2006 and ending on 30 June 2007.

2. Output tax on supplies which became taxable for the first time during the transition period

2.1 Where any output tax due by a municipality on supplies which became taxable for the first time during the transition period has been omitted in error from any return for a prior tax period which was required to be submitted within the transition period, that output tax may be accounted for by the municipality in a later return which is due for payment on or before 25 July 2007.

2.2 No additional tax, penalty or interest will be imposed on any late payment of output tax referred to in paragraph 2.1.

3. Apportionment of input tax

3.1 With effect from 1 July 2006 a municipality must calculate input tax by using the turnover based method of apportionment on any goods and services acquired by it which are partly for consumption, use or supply in the course of making taxable supplies and partly for another intended use.

3.2 In order to determine the amount of input tax as contemplated in paragraph 3.1 during the transition period, a municipality must use the information pertaining to the value of the supply of goods and services made during the previous 12 months as per its financial statements as at 30 June 2006, and apply the following formula:

$$Y = \frac{A \times 100}{B - 1}$$

where—

“Y” = the percentage of input tax which may be claimed on supplies of goods and services acquired on or after 1 July 2006 which are partly attributable to making taxable supplies.

“A” = the aggregate value of all taxable supplies made during the previous 12 month period.

“B” = the aggregate value of all supplies made during the previous 12 month period (including the value of any other amounts received during that period which are not in respect of any supply).

3.3 The following adjustments must be made to the financial statements for the purposes of applying the formula referred to in paragraph 3.2 during the transition period:

3.3.1 The value of supplies of goods and services which were not taxable prior to 1 July 2006, but which became taxable on that date must be included in the value of taxable supplies for purposes of A and B of the formula.

3.3.2 The amounts received in respect of punitive statutory fines and penalties levied by the municipality must only be included in the value of supplies for purposes of B of the formula.

- 3.3.3 Grants (including capital grants) made to a municipality for purposes of financing the taxable supplies of goods or services made by that municipality must be included in the value of supplies for purposes of A and B of the formula.
- 3.3.4 Grants (including capital grants) made to a municipality for the purposes of financing supplies of goods or services made by that municipality which are exempt in terms of section 12 of the Act, or which are out of scope for VAT purposes, must be included in the value of supplies for purposes of B of the formula.
- 3.4 Where a municipality is unable to apply the turnover based method of apportionment specified in this regulation, the Commissioner may, in terms of section 17(1) of the Act, approve another method of apportionment which is equitable in the circumstances and which may be used during the transition period, or for any period thereafter.
- 3.5 An application to apply another method of apportionment as contemplated in paragraph 3.4 will only be considered upon receipt of full reasons in writing, together with supporting evidence, as to why the prescribed method of apportionment cannot be applied.
- 3.6 At the end of the transition period, a revised apportionment percentage must be calculated with reference to the actual value of supplies of goods and services made during the transition period according to the financial statements for the financial year ending on 30 June 2007. Any difference in input tax for the transition period between the revised apportionment percentage and the percentage determined in paragraph 3.2 must be accounted for in the September 2007 return, which is due on 25 October 2007.
- 3.7 No additional tax, penalty or interest will be levied on any tax which may be payable as a result of the adjustment in paragraph 3.6, provided that the amount is paid on or before 25 October 2007 or any further period that the Commissioner may allow.
- 4. *Payments basis of accounting***
- 4.1 Where a municipality accounts for VAT on the payments basis as contemplated in section 15(2) of the Act, it must treat payments received by it on or after 1 July 2006 in respect of the supply of goods or services made by that municipality before that date as if that payment had been received before that date.
- 4.2 Where a municipality accounts for VAT on the payments basis as contemplated in section 15(2) of the Act, it must treat payments made by it on or after 1 July 2006 in respect of the supply of goods or services acquired by that municipality before that date as if that payment had been made before that date.

No. R. 270

28 Maart 2007

OORGANGSMAATREËLS VIR MUNISIPALITEITE WAT VOLG OP DIE SKRAPPING VAN PARAGRAAF (c) VAN DIE WOORDOMSKRYWING VAN "ONDERNEMING" IN ARTIKEL 1 VAN DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NO. 89 VAN 1991), DIE NULKOERSLEWERING VAN MUNISIPALE HEFFINGS EN ANDER GEVOLGLIKE WYSIGINGS

Kragtens die bevoegdheid aan my verleen deur artikel 74(1) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), vaardig ek, Trevor Andrew Manuel, Minister van Finansies, hiermee die volgende regulasie, soos in die Bylae hierby vervat, uit, om voor te skryf wat die oorgangsmatreëls van toepassing op munisipaliteite is as gevolg van die skapping van paragraaf (c) van die woordoms krywing van "onderneming" in artikel 1 van die Wet, die nulkoerslewering van munisipale heffings ingevolge artikel 11(2) en ander wysigings aan die Wet wat die belasbaarheid van munisipaliteite affekteer soos deur die Wet op Kleinbesigheidsbelastingamnestie en Wysiging van Belastingwette, 2006 (Wet No. 9 van 2006), ingestel.



T. MANUEL

Minister van Finansies

Bylae

Voorwoord

1. Woordoms krywings
2. Uitsetbelasting op lewerings wat vir die eerste keer op of na 1 Julie 2006 belasbaar geword het
3. Toedeling van insetbelasting
4. Rekenskap gee op die betalingsbasis

VOORWOORD

Op 15 Februarie 2006 was dit afgekondig dat die streeksdienste- en gesamentlike diensteraadheffings weg sal val in Julie 2006, en dat munisipaliteite kompensasië-inkomste sal ontvang deur 'n verhoging in hulle bilike en gelykmatige verdeelde toekenning wat vanaf die nasionale ingevorderde inkomste toegedeel word. Verder was dit afgekondig dat die munisipale eiendomsheffing met effek vanaf 1 Julie 2006 teen die nulkoers vir BTW-doeleindes belasbaar sal wees. Deel van die doel van hierdie verandering was om die insetbelasting wat voorheen nie geëis kon word nie as gevolg van die nie-belasbare aard van baie van die lewerings wat deur 'n munisipaliteit gemaak is, te ontsluit. Daardeur word die inkomste na munisipaliteite verskuif deur hulle toe te laat om meer insetbelasting te eis, maar terselfdetyd word goed en dienste wat voorheen nie aan BTW onderhewig was nie nou in die belastingnetwerk ingetrek.

Met die wysigings wat in die Wet op Kleinbesigheidsbelastingamnestie en Wysiging van Belastingwette, 2006, vervat is, is die oogmerk ook om munisipaliteite te ondersteun om hulle boekhouding en belastingrekords te vereenvoudig. Hoewel baie van die wetgewende veranderinge nodig was om hierdie oogmerk te bereik en na aanleiding van voorleggings wat vanaf munisipaliteite ontvang is wat hulle gebrek aan administratiewe kapasiteit meld, blyk dit dat die munisipaliteite probleme mag ondervind om die wet ten volle in die kortermyn na te kom. Dit was daarvoor noodsaaklik om 'n reëling te oorweeg waarvolgens munisipaliteite die geleentheid gegun word om die nodige administratiewe en rekenkundige meganismes in plek te sit om aan die wetsvereistes te voldoen. Dit is in hierdie konteks dat die regulasie wat die oorgangsmatreëls uiteensit, gemaak word.

1. **Woordomskrywings**

Vir die doeleindes van hierdie regulasie, behalwe indien die inhoud anders aandui, sal enige woord of uitdrukking waaraan 'n betekenis in die Wet toegeken is, daardie betekenis toegeken dra, en vir die doeleindes van hierdie regulasie—

beteken “**die Wet**” die Wet op Belasting op Toegevoegde Waarde, 1991, (Wet No. 89 van 1991); sluit “**munisipaliteit**” in enige persoon wie aan die omskrywing van “plaaslike bestuur” in artikel 1 van die BTW Wet voor die skraping van daardie omskrywing op 1 Julie 2006, voldoen het; en beteken “**oorgangstydperk**” die tydperk wat op 1 Julie 2006 begin en op 30 Junie 2007 eindig.

2. **Uitsetbelasting op lewerings wat vir die eerste keer tydens die oorgangperiode belasbaar geword het**

- 2.1 Waar enige uitsetbelasting wat deur 'n munisipaliteit op lewerings wat vir die eerste keer tydens die oorgangstydperk belasbaar geword het, per abuis weggelaat is van enige opgawe vir 'n vorige belastingtydperk wat binne die oorgangstydperk ingedien moes word, mag die munisipaliteit daardie uitsetbelasting verantwoord in 'n latere opgawe waarvoor betaling op of voor 25 Julie 2007 gemaak moet word.
- 2.2 Geen addisionele belasting, boete of rente sal op enige laat betaling van uitsetbelasting verwys na in paragraaf 2.1, gehef word nie.

3. **Toedeling van insetbelasting**

- 3.1 'n Munisipaliteit moet met ingang van 1 Julie 2006 insetbelasting bereken deur die omset-gebaseerde metode van toedeling op enige goed en dienste verkry deur die munisipaliteit wat gedeeltelik vir die gebruik, verbruik of lewering in die loop van die maak van belasbare lewerings en gedeeltelik vir 'n ander doel verbruik word.
- 3.2 Ten einde die bedrag insetbelasting soos beoog in paragraaf 3.1 gedurende die oorgangstydperk te bereken, moet 'n munisipaliteit die inligting wat verband hou met die waarde van die lewering van goed en dienste gemaak gedurende die vorige 12 maande soos vervat in sy finansiële state soos op 30 Junie 2006 gebruik, en die volgende formule toepas:

$$Y = \frac{A \times 100}{B \quad 1}$$

waar—

“Y” = die persentasie van insetbelasting wat geëis mag word op lewerings van goed en dienste verkry op of na 1 Julie 2006 wat gedeeltelik toeskryfbaar is aan die maak van belasbare lewerings.

“A” = die gesamentlike waarde van alle belasbare lewerings gemaak gedurende die vorige 12-maande tydperk.

“B” = die gesamentlike waarde van alle lewerings gemaak gedurende die vorige 12-maande tydperk (insluitende die waarde van enige ander bedrag ontvang gedurende daardie periode wat nie verband hou met enige lewering nie).

- 3.3 Die volgende aansuiwerings moet aan die finansiële state gemaak word ten einde die formule waarna verwys word in paragraaf 3.2, toe te pas gedurende die oorgangstydperk:
 - 3.3.1 Die waarde van die lewering van goed en dienste wat nie belasbaar was voor 1 Julie 2006 nie, maar wat belasbaar geword het op daardie datum moet ingesluit word in die waarde van die belasbare lewerings vir doeleindes van A en B in die formule.

- 3.3.2 Die bedrae ontvang met betrekking tot straffende statutêre boetes en rentes gehef deur die munisipaliteit moet slegs ingesluit word in die waarde van lewerings vir doeleindes van B in die formule.
- 3.3.3 Subsidies (insluitende kapitale subsidies) aan 'n munisipaliteit gemaak vir doeleindes om die belasbare lewerings van goed of dienste deur daardie munisipaliteit gemaak te finansier, moet ingesluit word in die waarde van lewerings vir doeleindes van A en B in die formule.
- 3.3.4 Subsidies (insluitende kapitale subsidies) aan 'n munisipaliteit gemaak vir doeleindes van finansiering van die lewerings van goed of dienste gemaak deur daardie munisipaliteit wat ingevolge artikel 12 van die Wet vrygestel is, of wat buite die omvang is vir BTW-doeleindes, moet ingesluit word in die waarde van lewerings vir doeleindes van B in die formule.
- 3.4 Waar dit nie vir 'n munisipaliteit moontlik is om die omsetgebaseerde metode van toedeling wat in die regulasie gespesifiseer word, toe te pas nie, kan die Kommissaris, ingevolge artikel 17(1) van die Wet, 'n ander metode van toedeling wat die omstandighede regverdig, goedkeur, wat gedurende die oorgangstydperk, of vir enige tydperk daarna gebruik mag word.
- 3.5 'n Aansoek om 'n ander metode van toedeling soos beoog in paragraaf 3.4 toe te pas sal alleenlik oorweeg word na ontvangs van volledige skriftelike redes, tesame met stawende bewyse, waarom die voorgeskrewe metode van toedeling nie toegepas kan word nie.
- 3.6 'n Gewysigde toedelingspersentasie moet aan die einde van die oorgangsperiode bereken word met verwysing na die werklike waarde van die lewerings van goed en dienste gemaak gedurende die oorgangsperiode soos vervat in die finansiële state vir die finansiële jaar wat eindig op 30 Junie 2007. Enige verskil in insetbelasting vir die oorgangsperiode tussen die gewysigde toedelingspersentasie en die persentasie in paragraaf 3.2 bereken, moet in die September 2007 opgawe wat op 25 Oktober 2007 ingedien moet word, verklaar word.
- 3.7 Geen addisionele belasting, boete of rente sal gehef word op enige belasting wat betaalbaar mag wees as gevolg van die aansuiwering in paragraaf 3.6 nie, met dienverstande dat die bedrag op of voor 25 Oktober 2007 of enige ander tydperk wat die Kommissaris mag toelaat, betaal word.

4. Rekenskap gee op die betalingsbasis

- 4.1 Waar 'n munisipaliteit rekenskap gee van BTW op die betalingsbasis soos beoog in artikel 15(2) van die Wet, moet die munisipaliteit die betalings deur dit op of na 1 Julie 2006 ontvang met betrekking tot die lewering van goed of dienste deur daardie munisipaliteit gemaak voor daardie datum, hanteer asof daardie betaling voor daardie datum ontvang is.
- 4.2 Waar 'n munisipaliteit van BTW op die betalingsbasis rekenskap gee soos in artikel 15(2) van die Wet beoog, moet die munisipaliteit die betalings deur dit op of na 1 Julie 2006 gemaak met betrekking tot die lewering van goed of dienste verkry deur daardie munisipaliteit voor daardie datum, behandel asof daardie betaling voor daardie datum gemaak was.

No. R. 270

28 March 2007

**AMALUNGISELELO ENGUQU YOOMASIPALA UKULANDELA UKUGUZULWA KOMHLATHI (c)
WOCHAZO-NTSINGISELO WE- "SHISHINI" KWICANDELO 1 LOMTHETHO WERHAFU
EYONGEZELELWE KWIXABISO, 1991 (UMTHETHO NO. 89 WOVE- 1991), URHAFISO OLUNGUZIRO
LWEERHAFU ZIKAMASIPALA NEZINYE IZILUNGISO EZILANDELAYO**

Ngokwamagunya endiwathweswe licandelo 74(1) (Ie-Value-Added Tax Act, 1991), lomThetho weRhafu eyoNgezelelwe kwiXabiso, 1991 (UmThetho No. 89 waka 1991), Mna, Trevor Andrew Manuel, umPhathiswa wezeMali ngokwenjenje ndenza ummiselo olandelayo, njengoko ubhengezwa kwiShedyuli elandelayo, emisela amalungiselelo enguqu asebenza koomasipala ukulandela ukuguzulwa komhlathi (c) wochazo-ntsingiselo lwe-"shishini" kwicandelo 1 lomThetho, lorhafiso olunguziro lweerhafu zikamasipala ngokwemimiselo yecandelo 11(2) nezinye izilungiso zomThetho ezichaphazela urhafiso loomasipala ezangeniswa ngumThetho woXolelo lweRhafu lwamaShishini amaNcinci noLungiso lwemiThetho yoRhafiso, 2006 (UmThetho No. 9 waka 2006).



T. A. MANUEL

UmPhathiswa wezeMali

Ishedyuli

Intshayelelo

1. Iinkcazo-ntsingiselo
2. Irhafu yezinto eziphumayo kwizibonelelo ezithe zalungelwa yirhafu okokuqala ngomhla okanye emva komhla woku- 1 kuJulayi wama- 2006
3. Ulwabiwo lwerhafu yezinto ezingenayo
4. Iintlawulo zesiseko zocalulo-zimali

INTSHAYELELO

Ngomhla we-15 kuFebruwari 2006 kwabhengezwa ukuba iintlawuliso zenkonzo yenqila nezenkonzo edityanelweyo yebhunga ziza kutshitshiswa ngoJulayi wama-2006, kwanokuthi oomasipala baza kufumana ingeniso eyimbuyekezo ngezibonelelo zezabelo ezingenankqatho ezabiwe ukuphuma kwingeniso eqokelelweyo yesizwe. Ngaphezu koko, kwabhengezwa ukuba irhafu yepropati kamasipala iza kurhafiswa ngoziro ngeenjongo zeVethi (VAT) ukuqalisa ngomhla woku-1 kuJulayi wama- 2006. Inxenye yenjongo yezi nguqu ibikukukhulula irhafu yezinto ezingenayo, ebezingenakho ukubangwa ngaphambili ngenxa yemo yokungarhafiseki kwezibonelelo ezininzi ezinikezwa ngoomasipala. Ngokwenza njalo, ingeniso ishenxiselwe koomasipala ngokubavumela ukubanga irhafu eyongezelelweyo yezinto ezingenayo, kodwa ngaxeshanye, iimpahla neenkonzo ebe zingekho phantsi kweVethi (VAT) zifakelwe ngoku kumnatha werhafu.

Izilungiso eziqulathwe kumThetho woXolelo lweRhafu lwamaShishini amaNcinci noLungiso lwemiThetho yoRhafiso, 2006 (i-Small Business Tax Amnesty and Amendment of Taxation Laws Act, 2006), zijolise ekuncediseni oomasipala ngokwenza lula ucalulo-zimali lwabo neerekhodi zabo zerhafu. Nangona kunjalo, kuye kwafuneka iinguqu ezininzi zomthetho ukuze kufikelelwe ezi njongo kwaye ngokwamagalelo afunyenwe koomasipala axela ukusilela kwabo kwisakhono sokuphatha, kubonakala ukuba oomasipala bangadibana nobunzima bokuthobela umthetho ngokupheleleyo kwixesha elifutshane. Ngako oko, kuye kwafuneka ukuba kucingwe ngamalungiselelo okuba oomasipala banikwe ithuba lokulungisa iindlela zokusebenza ezifunekayo zokulawula nezocalulo-zimali ukuze bakwazi ukuthobela ngokupheleleyo. Kungenxa yale meko kusenziwa ummiselo wokuseka amalungiselelo enguqu.

1. *linkcazo-ntsingiselo*

Ngokweenjongo zommiselo, ngaphandle xa imeko ibonisa ngenye indlela, naliphi na igama okanye intetho enikwe intsingiselo kumThetho iqulathe intsingiselo eyabelwe oko, kwaye ngokweenjongo zalo Mmiselo—

“**umThetho**” uxela umThetho weRhafu eyoNgezelwe kwiXabiso, 1991 (UmThetho No. 89 wowe- 1991);
 “**umasipala**” uquka nawuphi na umntu othobela uchazo-ntsingiselo “Iwegunya-bantu lwengingqi” kwicandelo 1 lomThetho phambi kokuguzulwa kolo chazo-ntsingiselo ngomhla woku- 1 kuJulayi 2006; kwaye
 “**ixesha lenguqu**” lixela ixesha ukuqalisa kumhla woku-1 kuJulayi 2006 neliphela ngomhla wama-- 30 kuJuni 2007.

2. *Irhafu yezinto eziphumayo kwizibonelelo ezithe zalungelwa yirhafu okokuqala ngethuba lexesha lenguqu*

- 2.1 Apho nayiphi na irhafu yezinto eziphumayo ilindelekile kumasipala ngezibonelelo ezithe zalungela ukurhafiswa okokuqala ngethuba lexesha lenguqu ithe yashiyelwa ngempazamo nakweyiphi na ingxelo yengeniso yexesha elingaphambili lerhafu ebifanele ukuthunyelwa kwithuba lexesha lenguqu, loo rhafu yezinto eziphumayo kungenziwa ucalulo-zimali lwayo ngumasipala kwingxelo yengeniso yamva elungele ukuhlawulwa ngomhla okanye phambi komhla wama- 25 kuJulayi 2007.
- 2.2 Akukho rhafu eyongezelelweyo, isohlwayo okanye inzala eza kuhlawuliswa kuyo nayiphi na intlawulo yamva yerhafu yezinto eziphumayo ekhankanywa kumhlathi 2.1.

3. *Ulwabiwo lwerhafu yezinto ezingenayo*

- 3.1 Ukusuka kumhla woku-1 kuJulayi 2006 kufuneka umasipala abale irhafu yezinto ezingenayo ngokusebenzisa ingeniso esekwe kwindlela yolwabiwo kuzo naziphi na iimpahla neenkonzo ezifunyenwe nguye ezo inxenywe yazo iyeyokusebenza, ukusetyenziswa okanye ukubonelela kwinkqubo yokwenza izibonelelo ezirhafelwayo kwaye enye inxenywe kuyinjongo yokusetyenziswa kwenye into.
- 3.2 Ukuze kumiselwe ubuninzi berhafu yezinto ezingenayo njengoko kucamngcwa kumhlathi 3.1 ngethuba lexesha lenguqu, kufuneka umasipala asebenzise ulwazi oluphathelele kwixabiso lokubonelela ngeempahla neenkonzo ezenziwe kwiinyanga ezili-12 ezigqithileyo ngokweengxelo zakhe zezimali ngokomhla wama- 30 kuJuni 2006, ze asebenzise ifomula elandelayo:

$$Y = \frac{A \times 100}{B \quad 1}$$

apho u—

“Y” = nepersenti yerhafu yezinto ezingenayo enokubangwa kubonelelo lweempahla neenkonzo ezifunyenwe ngomhla okanye emva komhla woku-1 kuJulayi 2006 ezinegalelo elithile ekwenzeni izibonelelo ezirhafelwayo.

“A” = ingqokelela yexabiso lazo zonke izibonelelo ezirhafelwayo ezenziwe kwithuba elingaphambili leenyanga ezili-12.

“B” = ingqokelela yexabiso lazo zonke izibonelelo ezirhafelwayo ezenziwe kwithuba elingaphambili leenyanga ezili-12 (kuquka ixabiso lazo naziphi na izixamali ezifunyenwe ngethuba lelo xesha ezingahambelani naluphi na ubonelelo).

- 3.3 Kufuneka kwenziwe iindlela ezilandelayo zolungelelwaniso kwiingxelo zezimali ngenjongo yokusebenzisa ifomula ekhankanyiweyo kumhlathi 3.2 ngethuba lexesha lenguqu:

- 3.3.1 Ixabiso lezibonelelo zeempahla neenkonzon ebezingarhafelwa phambi komhla woku-1 kuJulayi 2006, kodwa ezirhafelwayo ngaloo mhla kufuneka ziqukwe kwixabiso lezibonelelo ezirhafelwayo ngeenjongo zefomula ka- A neka- B.
- 3.3.2 Izixamali ezamkelwe ngokuphathelele kwizigwebo ezisemthethweni zokohlwaya nezohlwayo ezihlawuliswa ngumasipala kufuneka ziqukwe kuphela kwixabiso lezibonelelo ngeenjongo zefomula ka- B.
- 3.3.3 Amancedo (kuquka amancedo esiseko) anikwa umasipala ngeenjongo zokuxhasa ngemali izibonelelo zeempahla okanye iinkonzon ezirhafelwayo ezenziwa nguloo masipala kufuneka ziqukwe kwixabiso lezibonelelo ngeenjongo zefomula ka-A neka-B.
- 3.3.4 Amancedo (kuquka amancedo esiseko) anikwe umasipala ngeenjongo zokuxhasa ngemali izibonelelo zeempahla okanye iinkonzon ezenziwe nguloo masipala kwaye ezenzelelweyo ngokwemimiselo yecandelo 12 lomThetho, okanye ezingaphandle kwemida ngokweenjongo zeVethi (VAT), kufuneka ziqukwe kwixabiso lezibonelelo ngeenjongo zefomula ka-B.
- 3.4 Apho umasipala enganakho ukusebenzisa indlela esekwe kwingeniso yolwabiwo olucacisiweyo kummiselo, uKhomishinala, ngokwemimiselo yecandelo 17(1) lomThetho, angayivumela enye indlela yolwabiwo olungenankqatho kwezo meko kwaye enokusetyenziswa ngexesha lenguqu okanye naliphi na ixesha emva koko.
- 3.5 Isicelo sokusebenzisa enye indlela yolwabiwo njengoko kucamngcwa kumhlathi 3.4 siza kuqwalaselwa kuphela kwakufunyanwa izizathu ezipheleleyo ezibhaliweyo, kwakunye nobungqina obuxhasayo, zokuba kutheni indlela emiselweyo yolwabiwo ingenakho ukusetyenziswa.
- 3.6 Ekupheleni kwexesha lenguqu, ipersenti ehlaziyiweyo yolwabiwo kufuneka ibalwe kubhekiswe kwixabiso ngqo lwezibonelelo neenkonzon ezenziwe ngethuba lexesha lenguqu ngokweengxelo zezimali zonyakamali ophela ngomhla wama- 30 kuJuni 2007. Nawuphi na umahluko kwirhafu yezinto ezingenayo yexesha lenguqu phakathi kwepersenti yolwabiwo oluhlaziyiweyo nepersenti emiselwe kumhlathi 3.2 kufuneka wenzelwe ucalulo-zimali kwingxelo yengeniso kaSeptemba 2007, ekufuneka ingeniswe ngomhla wama- 25 kuOktobha 2007.
- 3.7 Akukho rhafu yongezelelweyo, isohlwayo okanye inzala eza kuhlawuliswa kuyo nayiphi na irhafu ekunokufuneka ihlawulwe ngenxa yolungelelaniso kumhlathi 3.6, ngokuxhomekeke kwinto yokuba isixamali sihlawulwa ngomhla okanye phambi komhla wama-25 kuOktobha 2007 okanye naliphi na ixesha elingaphaya elinokuvunyelwa nguKhomishinala.

4. Iintlawulo zesiseko zocalulo-zimali

- 4.1 Apho umasipala esenza ucalulo-zimali lweVethi (VAT) kwiintlawulo zesiseko njengoko zicamngcwa kwicandelo 15(2) lomThetho, kufuneka athathe iintlawulo ezamkelwe nguye ngomhla okanye emva komhla woku- 1 kuJulayi 2006 ngokubhekiselele kubonelelo lweempahla okanye iinkonzon ezenziwe nguloo masipala phambi kwaloo mhla, ngokungathi loo ntlawulo yamkelwe phambi kwaloo mhla.
- 4.2 Apho umasipala esenza ucalulo-zimali lweVethi (VAT) kwiintlawulo zesiseko njengoko zicamngcwa kwicandelo 15(2) lomThetho, kufuneka athathe iintlawulo ezenziwe nguye ngomhla okanye emva komhla woku- 1 kuJulayi 2006 ngokubhekiselele kubonelelo lweempahla okanye iinkonzon ezamkelwe nguloo masipala phambi kwaloo mhla, ngokungathi loo ntlawulo yenziwe phambi kwaloo mhla.

No. R. 270

28 March 2007

DITLHOPHISO TSE TSWELLANG TSA BOMMASEPALA HO LATELA HO HLAOLWA HA SERATSWANA SA (c) SA TLHALOSETSO YA "ENTERPRISE" HO KAROLO YA 1 YA MOLAO WA LEKGETHO LA VAT, 1991 (MOLAO WA NOMORO YA 89 WA 1991), TEKANYETSO YA HAHO LETHO YA DITEKANYETSO TSA MMASEPALA ESITA LE DIHLOMATHISO TSE DING TSE QETELLANG

Ho latela matla ao ke a filweng ka karolo ya 74 (1) ya Molao wa Lekgetho la VAT, wa 1991 (Molao wa 89 wa 1991), Nna, Trevor Andrew Manuel, Letona la Ditjhelete ke etsa mona molawana o latelang, jwalokaha ho hlophisitswe Tlhophisong ena, ho laola ditlhophiso tse tswellang tse loketseng bommasepala ho latela ho hlakolwa ha seratswana sa (c) sa tlhaloso ya "enterprise" ho karolo ya 1 ya Molao, ditekanyetso tsa haho letho tsa mmasepala ho latela karolo ya 11(2) le dihlomathiso tse ding ho Molao tse amang tefello ya lekgetho la bommasepala e leng tse neng di hlahiswe ke sehlopha sa Tshwarelo ya Tefo ya Lekgetho la Bahwebi ba Banyenyane le Sehlomathiso sa Molao wa Lekgetho, wa Nomoro ya 9 wa selemo sa 2006.



T. MANUEL

Letona la Ditjhelete

Lenaneo la tlhophiso

Selelekela

1. Ditlhaloso
2. Lekgetho la tlhahiso le ileng la qala ho sebediswa lekgetho la pele ka la kapa kamora 1 Phupu 2006
3. Karolo ya lekgetho la lekeno
4. *Pehelo ya akhaonto e theilweng mohloding wa ditefello*

SELELEKELA

Ka la 15 Hlakola 2006 ho ile ha phatlalatswa hore makgetho a tshebeletso ya lebatowa le tshebeletso e kopanetsweng a tla fediswa ka Phupu 2006, le hore bommasepala lekeno la tefello ya teboho ka keketso ya dinyehelo tsa diabo tse abilweng di tswa bokeletswa e le lekgetho la setjhaba sohle. Ho eketsa moo, ho ile ha phatlalatswa hore ditekanyetso tsa mmasepala tsa thepa di tla behwa boemong ba haho letho bakeng sa merero ya lekgetho la VAT ho tloha ka la 1 Phupu 2006. Karolo ya sepheo sa diphetoho tsena e ne e le ho senola lekgetho la lekeno, leo pelenyane le neng le ke ke la kotjwa ka lebaka la semelo sa ho hloka lekgetho sa diphepelo tse ngata tse entsweng ke bommasepala. Ka ho etsa jwalo, lekgetho le lebiswa ho bommasepala ka ho ba dumella ho kopa lekgetho le lengata malebana le lekgetho la lekeno, mme ka tsela e jwalo, thepa le ditshebeletso tseo pele e neng e se karolo ya VAT jwale di kenyeleditswe tshebeletsong ena ya lekgetho.

Dihlomathiso tse kenyeleditsweng ho Tshwarelo bakeng sa Lekgetho la Bahwebi ba Banyenyane le Sehlomathiso sa Molao wa Lekgetho, ya 2006, di reretswe ho thusa bommasepala ho nolofatsa mokgwa wa ho ba le boikarabelo ditjheleteng le direkoto tsa lekgetho. Leha ho le jwalo Diphetoho tse ngata tsa taelo di ne di tshwaneleha ho fihlella merero ena mme malebana le ditlhahiso tsa diphepelo tse fumanweng ho bommasepala tse bolelang hore tse bolelang hore ha ba na bokgoni ba taolo, ho bonahala hore bommasepala ba ka ba le mathata a ho ikamahanya ka botlalo. Leha ho le jwalo, diphetoho tse ngata tsa molao di ne di hlokeha ho fihlella merero ena mme ho latela ditlhahiso tse tswang ho bommasepala tse hlalosang hore ba haellwa ke bokgoni ba ho laola, ho bonahala hore bommasepala ba ka ba le mathata a ho ikamahanya ka botlalo le molao ka nako e kgutshwanyane. Ho ne ho hlokeha ke hona hore ho etswe tlhophiso moo bommasepala bat la fuwa monyetla wa ho theha mekgwa ya taolo le ya ho laola diakhaonto e le hore ba tle ba tsebe ho ikamahanya ka botlalo. Ke ka lebaka lena ho bileng ha thehwa molao o laolang ditlhophiso tsa nako e tswellang.

1. *Ditlhaloso*

Ka mabaka a molawana, haese feela ha ditaba di ka tsa supa phetoho, lentswe ka leng kapa polelo e fuweng moelelo o itseng ka hara Molao wa Lekgetho (VAT), wa 1991, le jara moelelo oo le o filweng, mme ka mabaka a Molawana ona —

“**Molao**” o bolela Molao wa Lekgetho (VAT) wa 1991 (Molao wa 89 wa 1991);

“**mmasepala**” o kenyeletsa motho ofe kapa ofe ya ikamahanyang le tlhaloso ya “puso ya lehae” ho karolo ya 1 ya Molao wa Lekgetho (VAT) pele tlhaloso eo e fediswa ka la 1 Phupu 2006, mme

“**nako ya diphetoho**” e bolela nako e qalang ka la 1 Phupu 2006 mme e fela ka la 30 Phupjane 2007.

2. *Lekgetho la tlhahiso ho diphepelo le ileng la qala ho sebetsa ka lekgetlo la pele nakong ya diphetoho*

2.1 Moo lekgetho lefe kapa lefe la tlhahiso leo mmasepala a lokelang ho le lefa bakeng sa phepelo le ileng la qala ho sebediswa ka lekgetlo la pele nakong ya diphetoho le ileng la hlakolwa ka phoso bakeng sa poeletso efe kapa efe nakong e fetileng e neng e lokela ho kgutliswa nakong ya diphetoho, poeletso eo mmasepala a ka lokela ho ikarabella hodima yona nakong ya poeletso e latelang e lokelang ho lefella ka la kapa pele ho 25 Phupu 2007.

2.2 Ha ho na ba le lekgetho le ekeditsweng, tjehele ya kahlolo kapa tswala e tlang ho eketswa bakeng sa tefello efe kapa efe e morao ya lekgetho la tlhahiso le boletsweng ho seratswana sa 2.1

3. *Ho arolwa ha lekgetho la lekeno*

3.1 Ho tloha ka letsatsi la 1 Phupu 2006 mmasepala o lokela ho bala lekgetho la lekeno ka ho sebedisa mokgwa wa tshebetso ya selemo wa ho arolwa ha thepa efe kapa efe le ditshebeletso le mesebetsi e entsweng eo ka lekhaokre le leng e neng e le ya ho iphedisa, bakeng sa tshebediso kapa phepelo ka ho etsa hore ho be le lekgetho la phepelo mme ka lehlakore le leng e le ka lebaka la tshebediso e nngwe e itseng.

3.2 E le ho fumana palo ya lekgetho la lekeno le lohothwang seratswaneng sa 3.1 nakong ya diphetoho, mmasepala o lokela ho sebedisa dintlha tse amanang le boleng ba phepelo ya thepa le ditshebeletso tse entsweng nakong e fetileng ya dikgwedi tse 12 ho latela pehelo ya ditjhelete ya la 30 Phupjane 2006, mme ho sebediswa malepa ana a latelang:

$$Y = \frac{A \times 100}{B \quad 1}$$

moo—

“Y” = phesente ya lekgetho la lekeno le ka kopuwang hodima phepelo ya thepa le ditshebeletso tse fumanweng ka la kapa kamora la 1 Phupu 2006 tseo ka lehlakore le leng di ka nnang tsa amanngwa le phepelo e lokelang ho lefella lekgetho.

“A” = palohare ya diphepelo tsohle tse lokelang ho lefella lekgetho tse entsweng nakong ya dikgwedi tse ka pele tse 12.

“B” = palohare ya diphepelo tsohle tse entsweng nakong ya dikgwedi tse ka pele tse 12 (ho kenyeletswa le palo efe kapa efe e amohetsweng nakong eo mme e sa amanngwe le phepelo efe kapa efe).

3.3 Diphetoho tse latelang di lokela ho etswa ho diphepelo tsa ditjhelete bakeng sa ho sebedisa malepa a boletsweng ho seratswana sa 3.2 nakong ya diphetoho:

3.3.1 Palo ya phepelo ya thepa le ditshebeletso tse neng di sa lefella lekgetho pele ho letsatsi la 1 Phupu 2006, empa tse ileng tsa lefella lekgetho ka letsatsi leo e lokela ho kenyeletswa palong ya diphepelo tse lokelang ho lefella lekgetho mererong ya A le B ya malepa.

- 3.3.2 Dipalo tse amohetsweng ka lebaka la dikahlolo tsa tefo le dikahlolo tse beilweng ke mmasepala di lokela feela ho kenyeletswa palong ya diphepelo baken g sa merero ya B ya malepa.
- 3.3.3 Dinyehelo (ho kenyeletswa le dinyehelo tsa tjehelete) tse lebiswang ho mmasepala bakeng sa merero ya ho lefella phepelo e lefellowang lekgetho la thepa kapa ditshebeletso tse entsweng ke mmasepaladi lokela ho kenyeletswa ho palo ya phepelo bakeng sa merero ya A le B ya malepa.
- 3.3.4 Dinyehelo (ho kenyeletswa le dinyehelo tsa tjehelete) tse lebiswang ho mmasepala bakeng sa merero ya ho lefella phepelo ya thepa kapa ditshebeletso tse entsweng ke mmasepala tse kgethehileng ho latela karolo ya 12 ya Molao, kapa tse sa akaretswang mererong ya lekgetho la VAT, di lokela ho kenyeletswa palong ya phepelo mererong ya B ya malepa.
- 3.4 Moo mmasepala a hlolehang ho fihlella mokgwa wa karolo o amangwang le tlhahiso o boletsweng molawaneng, ona Ho latela karolo ya 17(1) ya Molao, Mokomishenara a ka, dumella mokgwa o mong wa karolo o lekanang ka maemo o bileng o ka sebediswang nakong ya diphetoho, kapa nako efe kapa efe e latelang.
- 3.5 Kopo ya tshebediso ya mokgwa o mong wa karolo o boletsweng seratswaneng sa 3.4 o tla amohelwa feela ha ho se ho amohetswe mabaka a feletseng ka lengolo, hammoho le dintlha tse ding tse matlafatsang kopo, hore na ke hobaneng ha mokgwa oo wa karolo o ke ke wa sebediswa.
- 3.6 Qetellong ya nako ya diphetoho, phesente ya karolo e hlophisitsweng botjha e lokela ho balwa ho latela palo ya phepelo ya thepa le ditshebeletso tse entsweng kanong diphetoho ho latela pehelo ya ditjhelete bakeng sa selemo sa ditjhelete se fedileng ka la 30 Phupjane 2007. Phapano efe kapa efe ya lekgetho la lekeno bakeng sa nako ya diphetoho pakeng tsa phesente ya karolo e hlophisitsweng botjha le phesente e boletsweng seratswaneng sa 3.2 e lokela ho totobatswa qetellong ya Lwetse 2007, e leng e hlokehang ka la 25 Mphalane 2007.
- 3.7 Ha ho na lekgetho le ekeditsweng, kahlolo kapa tswala e tla qoswa lekgethong lefe kapa lefe e ka nnang ya leshwa ho latela phetoho e seratswaneng sa 3.6, ha feela tjehelete e leshwa ka la kapa pele ho 25 Mphalane 2007 kapa nako efe kapa efe e latelang eo Mokomishenara a ka e dumelang.

4. Pehelo ya akhaonto e theilweng mohloding wa ditefello

- 4.1 Moo diakhaonto tsa mmasepala bakeng sa lekgetho la VAT hodima mohlodi wa ditefello o boletsweng karolong ya 15 (2) ya Molao, e lokela ho nka ditefello tseo e di fumaneng ka la 1 Phupu 2006 kapa kamorao ho moo, ho latela phepelo ya thepa kapa ditshebeletso tse entsweng ke mmasepala pele ho letsatsi leo, jwalokahaeka tefello eo e fumanwe pele ho letsatsi leo.
- 4.2 Moo diakhaonto tsa mmasepala bakeng sa lekgetho la VAT hodima mohlodi wa ditefello o boletsweng karolong ya 15 (2) ya Molao, e lokela ho nka ditefello tseo e di fumaneng ka la 1 Phupu 2006 kapa kamorao ho moo, ho latela phepelo ya thepa kapa ditshebeletso tse entsweng ke mmasepala pele ho letsatsi leo, jwalokahaeka tefello eo e fumanwe pele ho letsatsi leo.
-



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