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THE PRESIDENCY

No. 22 — 20 January 2021

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

Act No. 24 of 2020: Tax Administration Laws Amendment Act, 2020

DIE PRESIDENSIE

No. 22 — 20 Januarie 2021

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

Wet No. 24 van 2020: Wysigingswet op Belastingadministrasiewette, 2020

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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 15 January 2021)

ACT

To—

- **amend the Estate Duty Act, 1955, so as to make textual corrections;**
- **amend the Income Tax Act, 1962, so as to delete obsolete wording; to make a decision subject to objection and appeal; to enable a public benefit organisation to provide funds and assets to any department of government of the Republic and effect consequential amendments relating thereto; to align provisions to provide that only approved public benefit organisations can provide certain certificates; to provide that audit certificates must be obtained and retained by certain organisations; to align situations where withholding tax on royalties was due and payable but subsequently becomes irrecoverable with that of withholding tax on interest; to provide that certain entities be excluded from the definition of provisional taxpayer; to align the wording with certain current processes and remove a reference to a deleted provision; to modify the requirement of intent for certain criminal offences; to effect a consequential amendment; and to replace a reverse onus provision with an evidentiary burden;**
- **amend the Customs and Excise Act, 1964, so as to make technical corrections; to extend a provision concerning information sharing and to exclude certain information from the application of the prohibition on disclosure of information; to clarify the movement in bond of containerized goods on the strength of a manifest and without furnishing security to licensed container depots or container terminals appointed or prescribed; to clarify how bills of entry may be adjusted; to broaden provisions relating to the disposal of goods on failure to make due entry on importation to also include failure to make due entry on exportation of goods on which export duty is payable; to provide for the commencement of liability for export duty; to provide for the liability of the master of a ship or pilot of an aircraft or other carrier for duty on goods deemed imported to cease upon delivery of the goods to a licensed remover in bond, for the assumption of such liability by a licensed remover in bond, as well as for the circumstances in which liability of the licensed remover in bond will cease; to clarify the meaning of ''free on board'' in relation to goods exported; to provide for the limitation of the period for applications for refunds of export duty; and to broaden a provision relating to the production of permits or certificates required in respect of imported goods to apply to exported goods as well;**

ALGEMENE VERDUIDELIKENDE NOTA:

[ ]	Woorde in vet druk in vierkantige hakies dui op weglatings uit bestaande verordeninge.
______	Woorde met 'n volstreep daaronder dui op invoegings in bestaande verordeninge

(Engelse teks deur die President geteken)
(Goedgekeur op 15 Januarie 2021)

WET

Tot wysiging van—

- **die Wet op Boedelbelasting, 1955, ten einde konteksuele korreksies aan te bring;**
- **die Wet op Inkomstebelasting, 1962, ten einde verouderde bewoording te skrap; 'n besluit aan beswaar en appél onderhewig te maak; dit vir 'n openbare welsynsorganisasie moontlik te maak om fondse en bates aan enige regeringsdepartement van die Republiek van Suid-Afrika te verskaf en gevolglike wysings wat hiermee verband hou aan te bring; bepalings te belyn deur te bepaal dat slegs goedgekeurde openbare weldaadsorganisasies sekere sertifikate kan verskaf; voorsiening te maak dat ouditsertifikate deur sekere organisasies verkry en gehou moet word; omstandighede waar terughoudingsbelasting op tantièmes verskuldig en betaalbaar is, maar gevolglik oninvorderbaar word, met die bepalings van terughoudingsbelasting op rente, te belyn; sekere entiteite uit te sluit van die omskrywing van voorlopige belastingpligtige; die bewoording te belyn met sekere huidige prosedures en 'n verwysing na 'n geskrapte bepaling te verwyder; die vereiste van opset vir sekere strafregtelike oortredings te verander; 'n gevolglike wysiging aan te bring; en 'n omgekeerde bewyslasbepaling met 'n getuienislas te vervang;**
- **die Doeane- en Aksynswet, 1964, ten einde tegniese korreksies aan te bring; 'n bepaling wat vir die openbaarmaking van inligting voorsiening maak, uit te brei en sekere inligting van die toepassing van die verbod op die openbaarmaking van inligting uit te sluit; die vervoer op sterkte van 'n manifes en sonder die verskaffing van sekerheid van behouerde goedere onder waarborg na gelisensieerde houerdepots of houereindpunte wat aangewys of voorgeskryf is duidelik te maak; hoe klaringsbriewe reggestel mag word duidelik te maak; bepalings met betrekking tot die beskikking oor goedere by versuim om by invoer behoorlike klaring te maak, uit te brei om ook versuim in te sluit om by uitvoer behoorlike klaring te maak van goedere waarop daar uitvoerreg betaalbaar is; voorsiening te maak vir die aanvang van aanspreeklikheid vir uitvoerreg; voorsiening te maak vir die verval van die aanspreeklikheid vir reg op goedere wat geag word ingevoer te gewees het van die gesagvoerder van 'n skip of die loods van 'n vliegtuig of 'n ander karweier by aflewering van die goedere aan 'n gelisensieerde vervoerder onder waarborg, vir die opneem van sodanige aanspreeklikheid deur 'n gelisensieerde vervoerder onder waarborg, asook vir die omstandighede waarin die aanspreekliheid van die gelisensieerde vervoerder onder waarborg verval; die betekenis van "vry aan boord" ten aansien van goedere wat uitgevoer word, duidelik te maak; voorsiening te maak vir die beperking van die tydperk vir indiening van aansoeke om terugbetalings van uitvoerreg; en**

- **amend the Value-Added Tax Act, 1991, so as to substitute the requirement to submit a return with the obligation to obtain, complete and retain the form prescribed by the Commissioner; to substitute obsolete wording; and to modify the requirement of intent for certain criminal offences;**
- **amend the Skills Development Levies Act, 1999, so as to provide that the Commissioner may refuse to authorise a refund if a return is outstanding;**
- **amend the Unemployment Insurance Contributions Act, 2002, so as to provide that the Commissioner may refuse to authorise a refund if a return is outstanding;**
- **amend the Tax Administration Act, 2011, so as to provide for a textual correction in order to clarify certain terminology; to provide for consequential and technical amendments; to provide for the issue of assessments based on an estimate where a taxpayer provides relevant information that is incomplete or inadequate or does not respond to a request for relevant material; to amend the period within which a reduced assessment can be requested; to align the period within which an extension may be granted with the period for prescription; to provide for a specific effective date with regard to interest calculated on an erroneous overpayment of tax; to provide for interest on royalties payable in terms of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, and to provide for the interest rate with regard to refunds due under that Act; to provide that a refund does not need to be authorised where a matter is under criminal investigation and to modify the requirement of intent for certain criminal offences,**

and to provide for matters connected therewith.

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

Amendment of section 10 of Act 45 of 1955, as amended by section 271, read with paragraph 18 of Schedule 1 to Act 28 of 2011, section 3 of Act 21 of 2012 and section 2 of Act 13 of 2017

1. Section 10 of the Estate Duty Act, 1955, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) If any duty remains unpaid at the expiration of a period of thirty days from the date **[notified in accordance with subsection (2) of section 9]** <u>for payment prescribed in terms of section 9C</u>, there shall be payable, in addition to the unpaid duty, interest at the rate of six per cent**[.]** per annum on the amount of unpaid duty calculated from the date of the expiration of the said period to the date of payment: Provided that, where the assessment of duty is delayed beyond a period of twelve months from the date of death, interest at the rate of six per cent**[.]** per annum shall be payable as from a date twelve months after the date of death on the difference (if any) between the duty assessed and any deposit (if any) made on account of the duty payable within the said period of twelve months.".

Amendment of section 1 of Act 58 of 1962, as amended by section 3 of Act 90 of 1962, section 1 of Act 6 of 1963, section 4 of Act 72 of 1963, section 4 of Act 90 of 1964, section 5 of Act 88 of 1965, section 5 of Act 55 of 1966, section 5 of Act 76 of 1968, section 6 of Act 89 of 1969, section 6 of Act 52 of 1970, section 4 of Act 88 of 1971, section 4 of Act 90 of 1972, section 4 of Act 65 of 1973, section 4 of Act 85 of 1974, section 4 of Act 69 of 1975, section 4 of Act 103 of 1976, section 4 of Act 113 of 1977, section 3 of Act 101 of 1978, section 3 of Act 104 of 1979, section 2 of Act 104 of 1980, section 2 of Act 96 of 1981, section 3 of Act 91 of 1982, section 2 of Act 94 of 1983, section 1 of Act 30 of 1984, section 2 of Act 121 of 1984, section 2 of Act 96 of 1985, section 2 of Act 65 of 1986, section 1 of Act 108 of 1986, section 2 of Act 85 of 1987, section 2 of Act 90 of 1988, section 1 of Act 99 of 1988, Government Notice

om 'n bepaling ten aansien van die voorlegging van permitte of sertifikate wat ten opsigte van ingevoerde goedere vereis word, uit te brei om ook op goedere wat uitgevoer word, van toepassing te wees;
- **die Wet op Belasting op Toegevoegde Waarde, 1991, ten einde die vereiste om 'n opgawe in te dien, te vervang met die verpligting om die vorm deur die Kommissaris voorgeskryf, te verkry, voltooi en hou; om verouderde bewoording te vervang; en die vereiste van opset vir sekere strafregtelike oortredings te verander;**
- **die "Skills Development Levies Act", 1999, ten einde voorsiening te maak vir die Kommissaris om n terugbetaling te weier indien 'n opgawe uitstaande is;**
- **die "Unemployment Insurance Contributions Act", 2002, ten einde voorsiening te maak vir die Kommissaris om 'n terugbetaling te weier indien 'n opgawe uitstaande is;**
- **die Wet op Belastingadministrasie, 2011, ten einde 'n tekstuele wysiging aan te bring ten einde sekere bewoording duidelik te maak; gevolglike wysigings en tegniese korreksies aan te bring; vir die uitreik van aanslae gebaseer op 'n raming voorsiening te maak waar 'n belastingpligtige tersaaklike inligting wat onvolledig of onvoldoende is verskaf, of nie reageer op 'n versoek vir tersaaklike materiaal nie; die tydperk waarbinne 'n verminderde aanslag aangevra word te wysig; die tydperk waarbinne uitstel verleen kan word, met die tydperk van verjaring te belyn; vir 'n spesifieke effektiewe datum met betrekking tot rente bereken op 'n foutiewe oorbetaling van belasting, voorsiening te maak; voorsiening te maak vir die betaling van rente op tantièmes ingevolge die "Mineral and Petroleum Resources Royalty (Administration) Act", 2008, betaalbaar en om vir die rentekoers met betrekking tot terubetalings verskuldig kragtens daardie Wet, voorsiening te maak; voorsiening te maak dat 'n terugbetaling nie gemagtig hoef te word waar 'n aangeleentheid onder kriminele ondersoek is nie en om die vereiste van opset vir sekere strafregtelike misdrywe te verander,**

en vir aangeleenthede wat daarmee in verband staan voorsiening te maak.

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

Wysiging van artikel 10 van Wet 45 van 1955, soos gewysig deur artikel 271, saamgelees met paragraaf 18 van Bylae 1 tot Wet 28 van 2011, artikel 3 van Wet 21 van 2012 en artikel 2 van Wet 13 van 2017

1. Artikel 10 van die Wet op Boedelbelasting, 1955, in die Engelse teks, word hierdeur gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) If any duty remains unpaid at the expiration of a period of thirty days from the date **[notified in accordance with subsection (2) of section 9]** for payment prescribed in terms of section 9C, there shall be payable, in addition to the unpaid duty, interest at the rate of six per cent**[.]** per annum on the amount of unpaid duty calculated from the date of the expiration of the said period to the date of payment: Provided that, where the assessment of duty is delayed beyond a period of twelve months from the date of death, interest at the rate of six per cent**[.]** per annum shall be payable as from a date twelve months after the date of death on the difference (if any) between the duty assessed and any deposit (if any) made on account of the duty payable within the said period of twelve months.".

Wysiging van artikel 1 van Wet 58 van 1962, soos gewysig deur artikel 3 van Wet 90 van 1962, artikel 1 van Wet 6 van 1963, artikel 4 van Wet 72 van 1963, artikel 4 van Wet 90 van 1964, artikel 5 van Wet 88 van 1965, artikel 5 van Wet 55 van 1966, artikel 5 van Wet 76 van 1968, artikel 6 van Wet 89 van 1969, artikel 6 van Wet 52 van 1970, artikel 4 van Wet 88 van 1971, artikel 4 van Wet 90 van 1972, artikel 4 van Wet 65 van 1973, artikel 4 van Wet 85 van 1974, artikel 4 van Wet 69 van 1975, artikel 4 van Wet 103 van 1976, artikel 4 van Wet 113 van 1977, artikel 3 van Wet 101 van 1978, artikel 3 van Wet 104 van 1979, artikel 2 van Wet 104 van 1980, artikel 2 van Wet 96 van 1981, artikel 3 van Wet 91 van 1982, artikel 2 van Wet 94 van 1983, artikel 1 van Wet 30 van 1984, artikel 2 van Wet 121 van 1984, artikel 2

R780 of 1989, section 2 of Act 70 of 1989, section 2 of Act 101 of 1990, section 2 of Act 129 of 1991, section 2 of Act 141 of 1992, section 2 of Act 113 of 1993, section 2 of Act 21 of 1994, section 2 of Act 21 of 1995, section 2 of Act 36 of 1996, section 2 of Act 28 of 1997, section 19 of Act 30 of 1998, Government Notice 1503 of 1998, section 10 of Act 53 of 1999, section 13 of Act 30 of 2000, section 2 of Act 59 of 2000, section 5 of Act 5 of 2001, section 3 of Act 19 of 2001, section 17 of Act 60 of 2001, section 9 of Act 30 of 2002, section 6 of Act 74 of 2002, section 33 of Act 12 of 2003, section 12 of Act 45 of 2003, section 3 of Act 16 of 2004, section 3 of Act 32 of 2004, section 3 of Act 32 of 2005, section 19 of Act 9 of 2006, section 3 of Act 20 of 2006, section 3 of Act 8 of 2007, section 5 of Act 35 of 2007, section 1 of Act 3 of 2008, section 4 of Act 60 of 2008, section 7 of Act 17 of 2009, section 6 of Act 7 of 2010, section 7 of Act 24 of 2011, section 271, read with item 23 of Schedule 1 to Act 28 of 2011, section 4 of Act 21 of 2012, section 2 of Act 22 of 2012, section 4 of Act 31 of 2013, section 1 of Act 43 of 2014, section 3 of Act 25 of 2015, section 5 of Act 15 of 2016, section 2 of Act 17 of 2017, section 1 of Act 23 of 2018 and section 2 of Act 34 of 2019

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

''*(c)* in respect of income which is the subject of any trust or in respect of the income of any minor or **[mentally disordered or defective person or]** any other person under legal disability, the trustee, guardian, curator or other person entitled to the receipt, management, disposal or control of such income or remitting or paying to or receiving moneys on behalf of such person under disability;''.

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, read with paragraph 25 of Schedule 1 to Act 28 of 2011, section 2 of Act 39 of 2013, section 2 of Act 43 of 2014, section 2 of Act 44 of 2014, section 1 of Act 23 of 2015, section 1 of Act 16 of 2016, section 2 of Act 23 of 2018 and section 1 of Act 33 of 2019

3. Section 3 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (4) for paragraph *(b)* of the following paragraph:

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

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

van Wet 96 van 1985, artikel 2 van Wet 65 van 1986, artikel 1 van Wet 108 van 1986, artikel 2 van Wet 85 van 1987, artikel 2 van Wet 90 van 1988, artikel 1 van Wet 99 van 1988, Goewermentskennisgewing R780 van 1989, artikel 2 van Wet 70 van 1989, artikel 2 van Wet 101 van 1990, artikel 2 van Wet 129 van 1991, artikel 2 van Wet 141 van 1992, artikel 2 van Wet 113 van 1993, artikel 2 van Wet 21 van 1994, Goewermentskennisgewing 46 van 1994, artikel 2 van Wet 21 van 1995, artikel 2 van Wet 36 van 1996, artikel 2 van Wet 28 van 1997, artikel 19 van Wet 30 van 1998, Goewermentskennisgewing 1503 van 1998, artikel 10 van Wet 53 van 1999, artikel 13 van Wet 30 van 2000, artikel 2 van Wet 59 van 2000, artikel 5 van Wet 5 van 2001, artikel 3 van Wet 19 van 2001, artikel 17 van Wet 60 van 2001, artikel 9 van Wet 30 van 2002, artikel 6 van Wet 74 van 2002, artikel 33 van Wet 12 van 2003, artikel 12 van Wet 45 van 2003, artikel 3 van Wet 16 van 2004, artikel 3 van Wet 32 van 2004, artikel 3 van Wet 32 van 2005, artikel 19 van Wet 9 van 2006, artikel 3 van Wet 20 van 2006, artikel 3 van Wet 8 van 2007, artikel 5 van Wet 35 van 2007, artikel 1 van Wet 3 van 2008, artikel 4 van Wet 60 van 2008, artikel 7 van Wet 17 van 2009, artikel 6 van Wet 7 van 2010, artikel 7 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, saamgelees met item 23 van Bylae 1 tot daardie Wet, artikel 2 van Wet 22 van 2012, artikel 4 van Wet 31 van 2013, artikel 1 van Wet 43 van 2014, artikel 3 van Wet 25 van 2015, artikel 5 van Wet 15 van 2016, artikel 2 van Wet 17 van 2017, artikel 1 van Wet 23 van 2018 en artikel 1 van Wet 34 van 2019

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

''*(c)* ten opsigte van inkomste wat die onderwerp van 'n trust is of ten opsigte van inkomste van 'n minderjarige of **[van 'n geestelik gekrenkte of swaksinnige of 'n]** <u>enige</u> ander regsonbevoegde persoon, die trustee, voog, kurator of ander persoon wat geregtig is om sodanige inkomste te ontvang of te bestuur of daaroor te beskik of dit te beheer of wat geld remitteer of uitbetaal aan of ontvang ten behoewe van sodanige regsonbevoegde persoon;''.

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, saamgelees met paragraaf 25 van Bylae 1 tot daardie Wet, artikel 2 van Wet 39 van 2013, artikel 2 van Wet 43 van 2014, artikel 2 van Wet 44 van 2014, artikel 1 van Wet 23 van 2015, artikel 1 van Wet 16 van 2016, artikel 2 van Wet 23 van 2018 en artikel 1 van Wet 33 van 2019

3. Artikel 3 van die Inkomstebelastingwet, 1962, word hierdeur gewysig deur paragraaf *(b)* in subartikel (4) deur die volgende paragraaf te vervang:

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

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

section 29 of Act 43 of 2014, section 3 of Act 44 of 2014, section 24 of Act 25 of 2015, section 31 of Act 17 of 2017, section 35 of Act 23 of 2018 and section 22 of Act 34 of 2019

4. Section 18A of the Income Tax Act, 1962, is hereby amended—

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

“*(b)* any public benefit organisation contemplated in paragraph *(a)*(i) of the definition of ‘‘public benefit organisation’’ in section 30(1) approved by the Commissioner under section 30, which provides funds or assets to any public benefit organisation, **[or]** institution, board or body contemplated in paragraph *(a)*, or any department contemplated in paragraph *(c)* and which has been approved by the Commissioner for the purposes of this section; or’’;

(b) by the deletion in subsection (1)*(b*A) of the word ‘‘and’’ at the end of item *(bb)*, the substitution at the end of item *(cc)* for the word ‘‘or’’ of the word ‘‘and’’ and the addition after item *(cc)* of the following item:

‘‘*(dd)* has been approved by the Commissioner for the purposes of this section; or’’;

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

‘‘*(c)* any department of government of the Republic in the national, provincial or local sphere as contemplated in section 10(1)*(a)*, which has been approved by the Commissioner for the purposes of this section, to be used for purpose of any activity contemplated in Part II of the Ninth Schedule,

as does not exceed—

(A) where the taxpayer is a portfolio of a collective investment scheme, an amount determined in accordance with the following formula:

$$A = B \times 0{,}005$$

in which formula:

(AA) ‘‘A’’ represents the amount to be determined;

(BB) ‘‘B’’ represents the average value of the aggregate of all of the participatory interests held by investors in the portfolio for the year of assessment, determined by using the aggregate value of all of the participatory interests in the portfolio at the end of each day during that year; or

(B) in any other case, ten per cent of the taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit and severance benefit) of the taxpayer as calculated before allowing any deduction under this section or section 6*quat*(1C):

Provided that any amount of a donation made as contemplated in this subsection and which has been disallowed solely by reason of the fact that it exceeds the amount of the deduction allowable in respect of the year of assessment shall be carried forward and shall, for the purposes of this section, be deemed to be a donation actually paid or transferred in the next succeeding year of assessment.’’;

(d) by the substitution in subsection (2A) for subparagraph (ii) in paragraph *(b)* of the following subparagraph:

‘‘(ii) **[if that public benefit organisation]**which provides funds or assets to public benefit organisations, institutions, boards or bodies or any department that carry on public benefit activities contemplated in **[Part]**Parts I and II of the Ninth Schedule **[and to other entities]**, that donation will be utilised solely to provide funds or assets to a public benefit organisation, institution, board or body contemplated in subsection (1)*(a)*, which will utilise those funds or assets solely in carrying on activities contemplated in Part II of the Ninth Schedule or to any department contemplated in subsection (1)*(c)* which will utilise

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artikel 7 van Wet 21 van 2012, artikel 52 van Wet 31 van 2013, artikel 29 van Wet 43 van 2014, artikel 3 van Wet 44 van 2014, artikel 34 van Wet 15 van 2015, artikel 31 van Wet 17 van 2017, artikel 35 van Wet 23 van 2018 en artikel 22 van Wet 34 van 2019

4. Artikel 18A van die Inkomstebelastingwet, 1962, word hierdeur gewysig—

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

‘‘*(b)* enige openbare weldaadsorganisasie in paragraaf *(a)*(i) van die omskrywing van ‘‘openbare weldaadsorganisasie’’ in artikel 30(1) bedoel wat ingevolge artikel 30 deur die Kommissaris goedgekeur is, wat fondse of bates voorsien aan enige openbare weldaadsorganisasie, instelling, raad of liggaam in paragraaf *(a)* bedoel, of enige department in paragraaf *(c)* bedoel en deur die Kommissaris goedgekeur is by die toepassing van hierdie artikel; of’’;

(b) deur die woord ‘‘en’’ aan die einde van item *(bb)* in subartikel (1)*(b*A*)* te skrap, die woord ‘‘van’’ aan die einde van item *(cc)* deur die woord ‘‘en’’ te vervang en die volgende item na item *(cc)* in te voeg;

‘‘*(dd)* deur die Kommissaris vir doeleindes van hierdie artikel goedgekeur is; of’’;

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

‘‘*(c)* enige regeringsdepartement van die Republiek in die nasionale, provinsiale of plaaslike sfeer in artikel 10(1)*(a)* bedoel, wat deur die Kommissaris goedgekeur is by die toepassing van hierdie artikel, wat gebruik staan te word vir doeleindes van enige aktiwiteit in Deel II van die Negende Bylae bedoel,

as wat nie—

(A) waar die belastingpligtige ’n portefeulje van ’n kollektiewe beleggingskema is, ’n bedrag bepaal ooreenkomstig die volgende formule:

$$A = B \times 0{,}005$$

in welke formule:

(AA) ‘‘A’’ die bedrag bepaal te word, voorstel;

(BB) ‘‘B’’ die gemiddelde waarde voorstel van die totaal van al die deelnemende belange gehou deur beleggers in die portefeulje vir die jaar van aanslag, bepaal deur die totale waarde van al die deelnemende belange in die portefeulje aan die einde van elke dag gedurende daardie jaar te gebruik; of

(B) in enige ander geval, tien persent van die belasbare inkomste (uitgesluit enige uittreefonds enkelbedragvoordeel, uittreefonds enkelbedragonttrekkingsvoordeel en skeidingsvoordeel) van die belastingpligtige soos bereken voordat ’n aftrekking ingevolge hierdie artikel toegelaat word, te bowe gaan nie of artikel 6quat (1C):

Met dien verstande dat enige bedrag van ’n skenking gemaak soos in hierdie subartikel beoog en wat afgewys is slegs op grond van die feit dat dit die bedrag van die aftrekking toelaatbaar ten opsigte van die jaar van aanslag oorskry, moet oorgedra word en moet, by die toepassing van hierdie artikel, geag word ’n skenking werklik betaal of oorgedra in die direk daaropvolgende jaar van aanslag te wees.’’;

(d) deur in subartikel (2A) item (ii) in paragraaf *(b)* deur die volgende item te vervang:

‘‘(ii) **[indien daardie openbare weldaadsorganisasie]**wat fondse of bates voorsien aan openbare weldaadsorganisasies, instellings, rade of liggame of enige department wat openbare weldaadsaktiwiteite in Deel I of II van die Negende Bylae bedoel beoefen **[en aan ander entiteite]**, dat daardie skenking gebruik sal word uitsluitlik om fondse of bates aan openbare weldaadsorganisasies, instellings, rade of liggame in subartikel (1)*(a)* bedoel te voorsien, wat daardie fondse of bates sal gebruik uitsluitlik by die beoefening van aktiwiteite in Deel II van die Negende Bylae bedoel, of aan enige departement in subartikel (1)*(c)* beoog, wat daardie fondse of bates

those funds or assets solely for the purpose of any activity contemplated in Part II of the Ninth Schedule; or'';

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

''Any public benefit organisation contemplated in subsection (1)*(b)*, in respect of any amount that is not distributed **[referred to in]** as required by subsection (2A)*(b)*(i), shall distribute or incur the obligation to distribute all amounts received in respect of investment assets held by it, other than amounts received in respect of disposals of those investment assets to any public benefit organisation, institution, board or body contemplated in subsection (1)*(a)* or to any department contemplated in subsection (1)*(c)*, no later than six months after—''; and

(f) by the deletion in subsection (5) at the end of paragraph *(b)* of the word ''or'', the substitution at the end of paragraph *(c)* for the comma of a semi-colon and the addition after paragraph *(c)* of the following paragraphs:

''*(d)* failed to obtain and retain an audit certificate as contemplated in subsection (2B); or

(e) failed to submit an audit certificate as contemplated in subsection (2C),''.

Amendment of section 49G of Act 58 of 1962, as inserted by section 12 of Act 21 of 2012

5. Section 49G of the Income Tax Act, 1962, is hereby amended by the renumbering of the current section to become subsection (1) and by the addition of the following subsection:

''(2) Notwithstanding Chapter 13 of the Tax Administration Act, if—

(a) an amount of withholding tax on royalties is paid as contemplated in section 49E(1) in respect of an amount of royalties that became due and payable; and

(b) the amount of royalties subsequently becomes irrecoverable,

so much of that amount as would not have been paid had the royalties not become due and payable is refundable by the Commissioner to the person who paid the tax.''.

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, read with paragraph 77 of Schedule 1 to Act 28 of 2011, section 7 of Act 44 of 2014, section 6 of Act 23 of 2015, section 5 of Act 16 of 2016, section 8 of Act 13 of 2017 and section 4 of Act 22 of 2018

6. Paragraph 1 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the deletion in the definition of ''provisional taxpayer'' at the end of paragraph *(ee)* of the word ''and'', the addition at the end of paragraph *(ff)* of the word ''and'' and the addition after paragraph *(ff)* of the following paragraph:

''*(gg)* any entity as defined in section 30B that has been approved by the Commissioner in terms of section 30B(2);''.

uitsluitelik sal gebruik vir die doel van enige aktiwiteit in Deel II van die Negende Bylae bedoel; of'';

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

''(2D) Enige openbare weldaadsorganisasie beoog in subartikel (1)*(b)*, ten opsigte van enige bedrag **[bedoel in]** wat nie uitgekeer is nie, soos vereis ingevolge subartikel (2A)*(b)*(i) **[wat nie uitgekeer is nie]**, moet alle bedrae uitkeer of die verpligting aangaan om dit uit te keer ontvang ten opsigte van beleggingsbates deur dit gehou, anders as bedrae ontvang ten opsigte van beskikking van daardie beleggingsbates aan enige openbare weldaadsorganisasie, instelling, raad of liggaam beoog in subartikel (1)*(a)*, nie later nie as ses maande na—''; en

(f) in subartikel (5) die woord ''of'' aan die einde van paragraaf *(b)* te skrap, die komma aan die einde van paragraaf *(c)* met 'n komma-punt te vervang en die volgende paragrawe na paragraaf *(c)* in te voeg:

''*(d)* versuim om 'n ouditsertifikaat soos bedoel in subartikel (2B) te verkry en hou; of

(e) versuim om 'n ouditsertifikaat soos bedoel in subartikel (2C) in te dien,''.

Wysiging van artikel 49G van Wet 58 van 1962, soos ingevoeg deur artikel 12 van Wet 21 van 2012

5. Artikel 49G van die Inkomstebelastingwet, 1962, word hierby gewysig deur die huidige artikel te hernommer na subartikel (1) en deur die volgende subartikel by te voeg:

''(2) Nieteenstaande Hoofstuk 13 van die Wet op Belastingadministrasie, indien—

(a) 'n bedrag terughoudingsbelasting op tantieme betaal is soos in artikel 49E(1) bedoel, ten opsigte van 'n bedrag tantieme wat verskuldig en betaalbaar geword het; en

(b) die bedrag tantieme gevolglik oninvorderbaar word,

soveel van daardie bedrag as wat nie betaal sou word sou die tantieme nie verskuldig en betaalbaar geword het nie, is terugbetaalbaar deur die Kommissaris aan die persoon wat die belasting betaal het.''.

Wysiging van paragraaf 1 van Vierde Bylae tot 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 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, saamgelees met paragraaf 77 van Bylae 1 tot Wet 28 van 2011, artikel 7 van Wet 44 van 2014, artikel 6 van Wet 23 van 2015, artikel 5 van Wet 16 van 2016, artikel 8 van Wet 13 van 2017 en artikel 4 van Wet 22 van 2018

6. Paragraaf 1 van die Vierde Bylae tot die Inkomstebelastingwet, 1962, word hierdeur gewysig deur in die omskrywing van ''voorlopige belastingpligtige'' die woord ''en'' aan die einde van paragraaf *(ee)* te skrap, die woord ''en'' aan die einde van paragraaf *(ff)* deur te voeg en die volgende paragraaf na paragraaf *(ff)* deur te voeg:

''*(gg)* enige entiteit in artikel 30B omskryf wat deur die Kommissaris ingevolge artikel 30B(2) goedgekeur is;''.

Amendment of paragraph 13 of Fourth Schedule to Act 58 of 1962, as amended by section 24 of Act 72 of 1963, section 29 of Act 113 of 1977, section 49 of Act 101 of 1990, section 23 of Act 19 of 2001, section 21 of Act 4 of 2008, section 11 of Act 39 of 2013 and section 12 of Act 23 of 2015

7. Paragraph 13 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) Subject to the provisions of paragraphs 5, 14(5) and 28, every employer who, during any period contemplated in subparagraph (1A), deducts or withholds any amount by way of employees' tax as required by paragraph 2 shall, within the time allowed by subparagraph (2) of this paragraph, deliver to each employee or former employee to whom remuneration has during the period in question been paid or become due by such employer, an employees' tax certificate in such form as the Commissioner may prescribe or approve, which shall show the total remuneration of such employee or former employee and the sum of the amounts of employees' tax deducted or withheld by such employer from such remuneration during the said period, excluding any amount of remuneration or employees' tax included in any other employees' tax certificate issued by such employer, unless such other certificate **[has been surrendered to such employer by the employee or former employee and]** has been cancelled by such employer **[and dealt with by the employer as provided in subparagraph (10)]**.";

(b) by the substitution for subparagraph (4) of the following subparagraph:

"(4) Notwithstanding the provisions of sub-paragraphs (1) and (2), any employer who has deducted or withheld employees' tax from the remuneration of any employee shall, as and when required by the Commissioner, deliver to such employee an employees' tax certificate in such form as the Commissioner may prescribe or approve, which shall show the total remuneration of such employee or former employee and the sum of the amounts of employees' tax deducted or withheld by such employer from such remuneration during any period specified by the Commissioner, but excluding any amount of remuneration or employees' tax included in any other employees' tax certificate issued by such employer, unless such other certificate **[has been surrendered to such employer by the employee or former employee and]** has been cancelled by such employer **[and dealt with by him as provided in sub-paragraph (10)]**.";

(c) by the deletion of subparagraphs (8), (9), (10), (11), (13) and (14); and

(d) by the substitution for subparagraph (15) of the following subparagraph:

"(15) For the purposes of this Schedule, any employees' tax certificate on which appears the name or any trade name of any employer shall, until the contrary is proved, be deemed to have been issued by such employer if such certificate is in a form prescribed by the Commissioner **[for general use and was supplied by the Commissioner to such employer for use by him or is in a form approved by the Commissioner under sub-paragraph (12) for use by such employer]**.".

Amendment of paragraph 30 of Fourth Schedule to Act 58 of 1962, as amended by section 45 of Act 21 of 1995, section 19 of Act 23 of 2015, section 44 of Act 53 of 1999 and section 271, read with paragraph 97 of Schedule 1 to Act 28 of 2011

8. Paragraph 30 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

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Wysiging van paragraaf 13 van Vierde Bylae tot Wet 58 van 1962, soos gewysig deur artikel 24 van Wet 72 van 1963, artikel 29 van Wet 113 van 1977, artikel 49 van Wet 101 van 1990, artikel 23 van Wet 19 van 2001, artikel 21 van Wet 4 van 2008, artikel 11 van Wet 39 van 2013 en artikel 12 van Wet 23 van 2015

7. Paragraaf 13 van die Vierde Bylae tot die Wet op Inkomstebelasting, 1962, word hierby gewysig—

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

"(1) Behoudens die bepalings van paragrawe 5, 14(5) en 28, moet elke werkgewer wat gedurende 'n tydperk bedoel in subparagraaf (1A) 'n bedrag by wyse van werknemersbelasting volgens voorskrif van paragraaf 2 aftrek of terughou, binne die tyd by subparagraaf (2) van hierdie paragraaf toegelaat aan elke werknemer of voormalige werknemer aan wie besoldiging gedurende die betrokke tydperk deur bedoelde werkgewer betaal is of verskuldig geword het, 'n werknemersbelastingsertifikaat verstrek in 'n vorm wat die Kommissaris voorskryf of goedkeur, wat die totale besoldiging van die werknemer of voormalige werknemer gedurende dié tydperk en die som van die bedrae gedurende dié tydperk by wyse van werknemersbelasting deur bedoelde werkgewer afgetrek of teruggehou van sodanige besoldiging aantoon, maar met uitsluiting van enige bedrag by wyse van besoldiging of werknemersbelasting wat ingesluit is by 'n ander werknemersbelastingsertifikaat deur bedoelde werkgewer uitgereik tensy sodanige ander sertifikaat **[aan bedoelde werkgewer deur die werknemer of voormalige werknemer teruggegee is en]** deur bedoelde werkgewer gekanselleer is **[en deur die werkgewer volgens voorskrif van subparagraaf (10) behandel is]**.";

(b) deur subparagraaf (4) deur die volgende subparagraaf te vervang:

"(4) Ondanks die bepalings van sub-paragrawe (1) en (2) moet 'n werkgewer wat werknemersbelasting van die besoldiging van 'n werknemer afgetrek of teruggehou het, soos en wanneer deur die Kommissaris vereis aan sodanige werknemer 'n werknemersbelastingsertifikaat verstrek in 'n vorm wat die Kommissaris voorskryf of goedkeur en wat die totale besoldiging van die werknemer of voormalige werknemer gedurende enige tydperk deur die Kommissaris aangedui en die som van die bedrae by wyse van werknemersbelasting deur bedoelde werkgewer van sodanige besoldiging gedurende dié tydperk afgetrek of teruggehou, aantoon, maar met uitsluiting van enige bedrag by wyse van besoldiging of werknemersbelasting wat ingesluit is by 'n ander werknemersbelastingsertifikaat deur bedoelde werkgewer uitgereik tensy sodanige ander sertifikaat **[aan bedoelde werkgewer deur die werknemer of voormalige werknemer oorgegee is en]** deur bedoelde werkgewer gekanselleer is **[en deur hom volgens voorskrif van subparagraaf (10) behandel is]**.";

(c) deur subparagrawe (8), (9), (10), (11), (13) en (14) te skrap; en

(d) deur subparagraaf (15) deur die volgende subparagraaf te vervang:

"(15) By die toepassing van hierdie Bylae, en totdat die teendeel bewys word, word 'n werknemersbelastingsertifikaat waarop die naam of 'n handelsnaam van 'n werkgewer aangetoon word, geag deur dié werkgewer uitgereik te gewees het indien bedoelde sertifikaat in 'n vorm is wat vir algemene gebruik deur die Kommissaris voorgeskryf is **[en aan dié werkgewer vir sy gebruik deur die Kommissaris verstrek is of in 'n vorm is wat deur die Kommissaris ingevolge sub-paragraaf (12) vir gebruik deur dié werkgewer goedgekeur is]**.".

Wysiging van paragraaf 30 van Vierde Bylae tot Wet 58 van 1962, soos gewysig deur artikel 45 van Wet 21 van 1995, artikel 19 van Wet 23 van 2015, artikel 44 van Wet 53 van 1999 en artikel 271, saamgelees met paragraaf 97 van Bylae 1 tot Wet 28 van 2011

8. Paragraaf 30 van die Vierdie Bylae tot die Wet op Inkomstebelasting, 1962, word hierby wysig—

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

"(1) Any person who—

(a) wilfully uses or applies any amount deducted or withheld by him or her by way of employees' tax for purposes other than the payment of such amount to the Commissioner; or

(b) not being an employer and without being duly authorised by any person who is an employer, wilfully issues or causes to be issued any document purporting to be an employees' tax certificate,

is guilty of an offence and is liable, upon conviction, to a fine or to imprisonment for a period not exceeding two years.";

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

"(1A) Any person who—

(a) wilfully or negligently fails to deliver to any employee or former employee any employees' tax certificate as required by paragraph 13;

(b) being a registered employer under paragraph 15(1), wilfully or negligently fails to notify the Commissioner of having ceased to be an employer as required by paragraph 15(3); or

(c) wilfully or negligently fails to submit to the Commissioner any estimate of his or her taxable income as required under paragraph 19,

is guilty of an offence and is liable, upon conviction, to a fine or to imprisonment for a period not exceeding two years."; and

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

"(2) For the purposes of item **[*(b)*]***(a)* of subparagraph (1) **[an amount which has been deducted or withheld by any]**the person may, **[from remuneration shall until the contrary is proved be deemed to have been used or applied by such person for purposes other than the payment of such amount to the Commissioner if such amount is not paid to the Commissioner within the period allowed for payment under paragraph 2]** unless he or she proves a reasonable possibility that the amount was not so used or applied, be regarded as having used or applied the amount for purposes other than paying the amount to the Commissioner.".

Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979, sections 1 and 15 of Act 98 of 1980, section 1 of Act 89 of 1984, section 1 of Act 84 of 1987, section 32 of Act 60 of 1989, section 51 of Act 68 of 1989, section 1 of Act 59 of 1990, section 1 of Act 19 of 1994, section 34 of Act 34 of 1997, section 57 of Act 30 of 1998, section 46 of Act 53 of 1999, section 58 of Act 30 of 2000, section 60 of Act 59 of 2000, section 113 of Act 60 of 2001, section 131 of Act 45 of 2003, section 66 of Act 32 of 2004, section 85 of Act 31 of 2005, section 7 of Act 21 of 2006, section 10 of Act 9 of 2007, section 4 of Act 36 of 2007, section 22 of Act 61 of 2008, section 1 of Act 32 of 2014, section 20 of Act 23 of 2015 and section 11 of Act 33 of 2019

9. Section 1 of the Customs and Excise Act, 1964, is hereby amended by the insertion in the definition of "importer" in subsection (1) of the expression "or" after paragraph *(e)*.

Amendment of section 4 of Act 91 of 1964, as amended by section 2 of Act 105 of 1969, section 2 of Act 110 of 1979, section 3 of Act 98 of 1980, section 2 of Act 84 of 1987, section 4 of Act 59 of 1990, section 1 of Act 105 of 1992, section 1 of Act 98 of 1993, section 2 of Act 45 of 1995, section 34 of Act 34 of 1997, section 58 of Act 30 of 1998, section 47 of Act 53 of 1999, section 115 of Act 60 of 2001, section 43 of Act 30 of 2002, section 39 of Act 12 of 2003, section 133 of Act 45 of 2003, section 10 of Act 10 of 2006, section 9 of Act 21 of 2006, section 5 of Act 36 of 2007, section 25 of Act 61 of 2008, section 24 of Act 8 of 2010, section 3 of Act 25 of 2011 and section

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

"(1) Enige persoon wat—

(a) opsetlik 'n bedrag deur hom of haar by wyse van werknemersbelasting afgetrek of teruggehou vir ander doeleindes as die betaling van daardie bedrag aan die Kommissaris gebruik of aanwend;

(b) nie 'n werkgewer is nie en sonder behoorlike magtiging deur 'n persoon wat 'n werkgewer is opsetlik, 'n dokument wat heet 'n werknemersbelastingsertifikaat te wees, uitreik of laat uitreik,

is aan 'n misdryf skuldig en is, by skuldigbevinding, strafbaar met 'n boete of met 'n gevangenisstraf vir 'n tydperk van hoogtens twee jaar.";

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

"(1A) Enige persoon wat—

(a) opsetlik of nalatiglik versuim om aan enige werknemer of voormalige werknemer 'n werknemersbelastingsertifikaat ingevolge paragraaf 13 te verstrek; of

(b) as geregistreerde werkgewer ingevolge paragraaf 15(1), opsetlik of nalatiglik versuim om die Kommissaris, soos deur paragraaf 15(3) vereis, van die feit dat hy opgehou het om 'n werkgewer te wees, in kennis te stel; of

(c) opsetlik of nalatiglik versuim om ooreenkomstig paragraaf 19, 'n skatting van sy of haar belasbare inkomste aan die Kommissaris te verstrek,

is aan 'n misdryf skuldig en is, by skuldigbevinding, strafbaar met 'n boete of met 'n gevangenisstraf vir 'n tydperk van hoogtens twee jaar."; en

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

"(2) By die toepassing van item **[*(b)*]** *(a)* van sub-paragraaf (1) **[word, totdat die teendeel bewys word, 'n bedrag wat deur iemand van besoldiging afgetrek of teruggehou is, geag deur so iemand vir ander doeleindes as die betaling van die bedrag aan die Kommissaris gebruik of aangewend te gewees het indien die bedrag nie binne die tydperk vir betaling ingevolge paragraaf 2 toegelaat, aan die Kommissaris betaal word nie]** kan die persoon tensy hy of sy 'n redelike waarskynlikheid kan bewys dat die bedrag nie adus gebruik is nie, geag word die bedrag vir ander doeleindes as die betaling aan die Kommissaris gebruik het.".

Wysiging van artikel 1 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 95 van 1965, artikel 1 van Wet 57 van 1966, artikel 1 van Wet 105 van 1969, artikel 1 van Wet 98 van 1970, artikel 1 van Wet 71 van 1975, artikel 1 van Wet 112 van 1977, artikel 1 van Wet 110 van 1979, artikels 1 en 15 van Wet 98 van 1980, artikel 1 van Wet 89 van 1984, artikel 1 van Wet 84 van 1987, artikel 32 van Wet 60 van 1989, artikel 51 van Wet 68 van 1989, artikel 1 van Wet 59 van 1990, artikel 1 van Wet 19 van 1994, artikel 34 van Wet 34 van 1997, artikel 57 van Wet 30 van 1998, artikel 46 van Wet 53 van 1999, artikel 58 van Wet 30 van 2000, artikel 60 van Wet 59 van 2000, artikel 113 van Wet 60 van 2001, artikel 131 van Wet 45 van 2003, artikel 66 van Wet 32 van 2004, artikel 85 van Wet 31 van 2005, artikel 7 van Wet 21 van 2006, artikel 10 van Wet 9 van 2007, artikel 4 van Wet 36 van 2007, artikel 22 van Wet 61 van 2008, artikel 1 van Wet 32 van 2014, artikel 20 van Wet 23 van 2015 en artikel 11 van Wet 33 van 2019

9. Artikel 1 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in die omskrywing van "invoerder" in subartikel (1) die uitdrukking "of" na paragraaf *(e)* in te voeg.

Wysiging van artikel 4 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 105 van 1969, artikel 2 van Wet 110 van 1979, artikel 3 van Wet 98 van 1980, artikel 2 van Wet 84 van 1987, artikel 4 van Wet 59 van 1990, artikel 1 van Wet 105 van 1992, artikel 1 van Wet 98 van 1993, artikel 2 van Wet 45 van 1995, artikel 34 van Wet 34 van 1997, artikel 58 van Wet 30 van 1998, artikel 47 van Wet 53 van 1999, artikel 115 van Wet 60 van 2001, artikel 43 van Wet 30 van 2002, artikel 39 van Wet 12 van 2003, artikel 133 van Wet 45 van 2003, artikel 10 van Wet 10 van 2006, artikel 9 van Wet 21 van 2006, artikel 5 van Wet 36 van 2007, artikel 25 van Wet 61

16 of Act 39 of 2013, repealed by section 4 of Act 32 of 2014, amended by section 21 of Act 23 of 2015, section 11 of Act 13 of 2017 and section 12 of Act 33 of 2019

10. Section 4 of the Customs and Excise Act, 1964, pending its repeal by the Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014), is hereby amended—

(a) by the substitution in subsection (3) for paragraph (ivC) of the proviso of the following paragraph:

"(ivC) disclosing to a public officer, as contemplated in section 246 of the Tax Administration Act, of an authorised dealer in foreign exchange appointed by the Minister of Finance for purposes of the **[Exchange Control]** Regulations **[published under Government Notice No. R1111 of 1 December 1961, as amended,]** issued under section 9 of the Currency and Exchanges Act, 1933 (Act No. 9 of 1933), such information as may be required by the authorised dealer for purposes of verification of applications for advance foreign exchange payments in respect of goods that are to be imported;";

(b) by the insertion in subsection (3) after paragraph (ivC) of the proviso of the following paragraph:

"(ivD) disclosing to the Director-General of the Department of International Relations and Co-operation such information in relation to purchases of goods free of duty, at premises licensed as special customs and excise warehouses in terms of section 21, as may be required to manage abuses in relation to privileges granted in terms of the Diplomatic Immunities and Privileges Act, 2001 (Act No. 37 of 2001);";

(c) by the insertion in subsection (3A) after paragraph *(h)* of the following paragraph:

"*(h*A) the Director-General of the Department of International Relations and Co-operation;"; and

(d) by the substitution for subsection (3D) of the following subsection:

"(3D) The prohibition on the disclosure of information by the Commissioner or any officer, referred to in subsection (3), shall not apply in respect of information relating to—

(a) **[information about]** a person licensed or registered in terms of this Act in an anonymised form; **[and]**

(b) **[any information relating to]** any person, where that person has consented that such information may be published or made known to any other person; and

(c) tariff determinations: Provided that publication of such information shall take place in accordance with rules prescribed by the Commissioner which may include the circumstances in which publication may take place, the kind of information that may be published and the manner in which the information must be published.".

Amendment of section 18 of Act 91 of 1964, as amended by section 2 of Act 95 of 1965, section 6 of Act 105 of 1969, section 4 of Act 71 of 1975, section 3 of Act 105 of 1976, section 3 of Act 112 of 1977, section 4 of Act 84 of 1987, section 13 of Act 59 of 1990, section 11 of Act 45 of 1995, section 48 of Act 53 of 1999, section 37 of Act 19 of 2001, section 119 of Act 60 of 2001, section 102 of Act 74 of 2002, section 21 of Act 34 of 2004, section 16 of Act 21 of 2006, section 26 of Act 18 of 2009 and section 5 of Act 32 of 2014

11. Section 18 of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (1) for paragraph *(d)* of the following paragraph:

"*(d)* a container operator may remove any container in bond to the container depot licensed in terms of section 64A, or to the container terminal contemplated in

van 2008, artikel 24 van Wet 8 van 2010, artikel 3 van Wet 25 van 2011 en artikel 16 van Wet 39 van 2013, herroep deur artikel 4 van Wet 32 van 2014, gewysig deur artikel 21 van Wet 23 van 2015, artikel 11 van Wet 13 van 2017 en artikel 12 van Wet 33 van 2019

10. Artikel 4 van die Doeane- en Aksynswet, 1964, hangende die herroeping daarvan deur die Wysigingswet op Doeane en Aksyns, 2014 (Wet No. 32 van 2014), word hierby gewysig—

(a) deur in subartikel (3) paragraaf (ivC) van die voorbehoudsbepaling deur die volgende paragraaf te vervang:

"(ivC) aan 'n openbare amptenaar, bedoel in artikel 246 van die Wet op Belastingadministrasie, van 'n gemagtigde handelaar in vreemde valuta deur die Minister van Finansies aangestel vir doeleindes van die **[Deviesebeheerregulasies,]** Regulasies **[afgekondig by Goewermentskennisgewing No. R1111 van 1 Desember 1961, soos gewysig,]** ingevolge artikel 9 van die Wet op Betaalmiddels en Wisselkoerse, 1933 (Wet No. 9 van 1933) uitgevaardig, sodanige inligting te openbaar wat vereis mag word deur die gemagtigde handelaar vir doeleindes van verifikasie van aansoeke om vreemde valuta vooruitbetalings ten opsigte van goedere wat ingevoer staan te word;";

(b) deur in subartikel (3) na paragraaf (ivC) van die voorbehoudsbepaling die volgende paragraaf in te voeg:

"(ivD) aan die Direkteur-generaal van die Departement van Internasionale Betrekkinge en Samewerking sodanige inligting met betrekking tot aankope van goedere vry van reg, by persele ingevolge artikel 21 as spesiale doeane- en aksynspakhuise gelisensieer, te openbaar wat vereis mag word om misbruike met betrekking tot voorregte ingevolge die Wet op Diplomatieke Immuniteite en Voorregte, 2001 (Wet No. 37 van 2001), verleen, te behartig;";

(c) deur in subartikel (3A) na paragraaf *(h)* die volgende paragraaf in te voeg:

"*(h*A) die Direkteur-generaal van die Departement van Internasionale Betrekkinge en Samewerking;"; en

(d) deur subartikel (3D) deur die volgende subartikel te vervang:

"(3D) Die verbod op die openbaarmaking van inligting deur die Kommissaris of enige beampte, bedoel in subartikel (3), is nie van toepassing ten opsigte van inligting met betrekking tot—

(a) **[inligting in naamlose formaat met betrekking tot]** 'n persoon wat ingevolge die Wet gelisensieer of geregistreer is, **[nie]** en wat in naamlose formaat aangebied is nie; **[en]**

(b) **[enige inligting met betrekking tot]** enige persoon waar sodanige persoon ingestem het dat sodanige inligting aan enige ander persoon gepubliseer of bekendgemaak mag word nie; en

(c) tariefbepalings nie: Met dien verstande dat die publikasie van sodanige inligting plaasvind in ooreenstemming met enige reëls deur die Kommissaris voorgeskryf, wat die omstandighede waarin publikasie mag plaasvind, die tipe inligting wat gepubliseer mag word en die wyse waarop die inligting gepubliseer moet word, kan insluit.".

Wysiging van artikel 18 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 95 van 1965, artikel 6 van Wet 105 van 1969, artikel 4 van Wet 71 van 1975, artikel 3 van Wet 105 van 1976, artikel 3 van Wet 112 van 1977, artikel 4 van Wet 84 van 1987, artikel 13 van Wet 59 van 1990, artikel 11 van Wet 45 van 1995, artikel 48 van Wet 53 van 1999, artikel 37 van Wet 19 van 2001, artikel 119 van Wet 60 van 2001, artikel 102 van Wet 74 van 2002, artikel 21 van Wet 34 van 2004, artikel 16 van Wet 21 van 2006, artikel 26 van Wet 18 van 2009 en artikel 5 van Wet 32 van 2014

11. Artikel 18 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in subartikel (1) paragraaf *(d)* deur die volgende paragraaf te vervang:

"*(d)* 'n houerbediener, sonder om die sekerheid volgens voorskrif van subartikel (6) van hierdie artikel te verskaf, enige houer onder waarborg vervoer na die

section 6(1)*(h*A), to which it was consigned, without furnishing the security provided for in subsection (6) of this section, and the manifest of the goods packed in such container shall be deemed to be due entry for removal in bond of that container;''.

Amendment of section 40 of Act 91 of 1964, as amended by section 9 of Act 95 of 1965, section 6 of Act 71 of 1975, section 5 of Act 105 of 1976, section 2 of Act 93 of 1978, section 4 of Act 86 of 1982, section 3 of Act 89 of 1983, section 11 of Act 84 of 1987, section 4 of Act 68 of 1989, section 30 of Act 45 of 1995, section 35 of Act 61 of 2008 and section 29 of Act 32 of 2014

12. Section 40 of the Customs and Excise Act, 1964, is hereby amended—

(a) by the substitution in subsection (3)*(a)* for subparagraph (i) of the following subparagraph:

''(i) an importer or exporter or a manufacturer of goods shall on discovering that a bill of entry delivered by him or her—

(aa) does not in every respect comply with section 39; or

(bb) is invalid in terms of subsection (1) of this section,

adjust that bill of entry without delay by means of—

(A) a voucher of correction; or

[(B) cancellation of such bill of entry and substitution of a fresh bill of entry; or]

(C) in such other manner as the Commissioner may prescribe; or''; and

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

''Provided that where the purpose for which the goods are entered as specified on a bill of entry is not correct, such bill of entry must be adjusted in terms of subparagraph (ii),

and provided further that acceptance of such voucher or fresh bill of entry shall not indemnify such importer or exporter or manufacturer against any fine or penalty provided for in this Act.''.

Amendment of section 43 of Act 91 of 1964, as amended by section 6 of Act 105 of 1976, section 7 of Act 112 of 1977, section 6 of Act 86 of 1982, section 32 of Act 45 of 1995, section 34 of Act 34 of 1997, section 124 of Act 60 of 2001, section 45 of Act 30 of 2002, section 23 of Act 34 of 2004, section 8 of Act 36 of 2007, section 92 of Act 60 of 2008 and section 14 of Act 44 of 2014, and repealed by section 31 of Act 32 of 2014

13. Section 43 of the Customs and Excise Act, 1964, pending its repeal by the Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014), is hereby amended—

(a) by the substitution in the heading for the words ''goods imported'' of the words ''goods imported or to be exported'';

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

''(1) If entry of any goods imported or goods to be exported on which an export duty is payable has not been made under the provisions of section 38—'';

(c) by the substitution in paragraph *(b)* of subsection (1) for the expression ''subsection (1)'' of the expression ''subsection (1) or (3)*(b)*'';

(d) by the substitution in the words preceding paragraph *(c)*(i)*(aa)* of subsection (2)—

(i) for the word ''importation'' of the words ''importation or intended export''; and

(ii) for the word ''importer'' of the words ''importer or exporter'';

(e) by the substitution in paragraph *(c)*(i)*(ee)* of subsection (2) for the words ''the importer, where the importer and the importer's address are known'' of the words ''the importer or exporter, where the importer or exporter and the address of the importer or exporter are known'';

(f) by the substitution in paragraph *(c)*(ii) of subsection (2) for the word ''importer'' of the words ''importer, exporter'';

houerdepot ingevolge artikel 64A gelisensieer, of na die houereindpunt in artikel 6(1)*(h*A*)* bedoel, waarheen dit versend is, en die manifes van die goedere in sodanige houer verpak, word geag behoorlike klaring vir vervoer onder waarborg van daardie houer te wees;''.

Wysiging van artikel 40 van Wet 91 van 1964, soos gewysig deur artikel 9 van Wet 95 van 1965, artikel 6 van Wet 71 van 1975, artikel 5 van Wet 105 van 1976, artikel 2 van Wet 93 van 1978, artikel 4 van Wet 86 van 1982, artikel 3 van Wet 89 van 1983, artikel 11 van Wet 84 van 1987, artikel 4 van Wet 68 van 1989, artikel 30 van Wet 45 van 1995, artikel 35 van Wet 61 van 2008 en artikel 29 van Wet 32 van 2014

12. Artikel 40 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

(a) deur in subartikel (3)*(a)* subparagraaf (i) deur die volgende subparagraaf te vervang:

''(i) moet 'n invoerder of uitvoerder of 'n vervaardiger van goedere, wat te wete kom dat 'n klaringsbrief deur hom of haar afgelewer—

(aa) nie in elke opsig artikel 39 nakom nie; of

(bb) ongeldig ingevolge subartikel (1) van hierdie artikel is,

daardie klaringsbrief sonder versuim regstel deur middel van—

(A) 'n verbeteringsbewys;

[(B) intrekking van sodanige klaringsbrief en vervanging deur 'n nuwe klaringsbrief;] of

(C) op die ander wyse wat die Kommissaris voorskryf; of''; en

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

''Met dien verstande dat in 'n geval waar die doel waarvoor die goedere geklaar word soos op die klaringsbrief aangedui nie korrek is nie, die klaringsbrief reggestel word ingevolge subparagraaf (ii),

en met dien verstande voorts dat aanvaarding van sodanige bewys of nuwe klaringsbrief nie sodanige invoerder of uitvoerder of vervaardiger teen enige boete of pene waarvoor in hierdie Wet voorsiening gemaak word, vrywaar nie.''.

Wysiging van artikel 43 van Wet 91 van 1964, soos gewysig deur artikel 6 van Wet 105 van 1976, artikel 7 van Wet 112 of 1977, artikel 6 van Wet 86 van 1982, artikel 32 van Wet 45 van 1995, artikel 34 van Wet 34 van 1997, artikel 124 van Wet 60 van 2001, artikel 45 van Wet 30 van 2002, artikel 23 van Wet 34 van 2004, artikel 8 van Wet 36 van 2007, artikel 92 van Wet 60 van 2008 en artikel 14 van Wet 44 van 2014, en herroep deur artikel 31 van Wet 32 van 2014

13. Artikel 43 van die Doeane- en Aksynswet, 1964, hangende die herroeping daarvan deur die Wysigingswet op Doeane en Aksyns, 2014 (Wet No. 32 van 2014), word hierby gewysig—

(a) deur die opskrif van die woord ''ingevoer'' deur die woorde ''ingevoer of uitgevoer staan te word'' te vervang;

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

''(1) Indien klaring van enige ingevoerde goedere of van goedere wat uitgevoer staan te word waarop uitvoerreg betaalbaar is, nie kragtens die die bepalings van artikel 38—'';

(c) deur in paragraaf *(b)* van subartikel (1) die uitdrukking ''subartikel (1)'' deur die uitdrukking ''subartikel (1) of (3)*(b)*'' te vervang;

(d) deur in die woorde wat paragraaf *(c)*(i)*(aa)* van subartikel (2) voorafgaan—

(i) die woord ''invoer'' deur die woorde ''invoer of voorgenome uitvoer'' te vervang; en

(ii) die woord ''invoerder'' deur die woorde ''invoerder of uitvoerder'' te vervang;

(e) deur in paragraaf *(c)*(i)*(ee)* van subartikel (2) die woorde ''die invoerder, waar die invoerder en die invoerder se adres bekend is,'' te vervang deur die woorde ''die invoerder of uitvoerder, waar die invoerder of uitvoerder en die adres van die invoerder of uitvoerder bekend is,'' te vervang;

(f) deur in paragraaf *(c)*(ii) van subartikel (2) die woord ''invoerder'' deur die woorde ''invoerder, uitvoerder'' te vervang;

(g) by the substitution in the words preceding paragraph *(a)* of subsection (3) for the expression ''section 38(1)'' of the expression ''section 38(1) or (3)*(b)*''; and

(h) by the substitution in paragraph *(c)*(ii)*(cc)* of subsection (5) for the word ''importer'' of the words ''importer, exporter''.

Amendment of section 44 of Act 91 of 1964, as amended by section 10 of Act 95 of 1965, section 5 of Act 57 of 1966, section 16 of Act 105 of 1969, section 7 of Act 71 of 1975, section 8 of Act 112 of 1977, section 5 of Act 110 of 1979, section 3 of Act 89 of 1984, section 5 of Act 52 of 1986, section 13 of Act 84 of 1987, section 21 of Act 59 of 1990, section 3 of Act 98 of 1993, section 33 of Act 45 of 1995, section 51 of Act 53 of 1999, section 136 of Act 45 of 2003, section 67 of Act 32 of 2004, section 12 of Act 9 of 2005, section 91 of Act 35 of 2007, section 93 of Act 60 of 2008 and section 33 of Act 32 of 2014

14. Section 44 of the Customs and Excise Act, 1964, is hereby amended—

(a) by the renumbering of the existing wording of subsection (1) to subsection (1)*(a)* and by the addition of the following paragraph:

''*(b)* Liability for export duty on any goods specified in Part 6 of Schedule No. 1 shall commence—

(i) when the export bill of entry in respect of such goods is submitted before export in terms of section 38(3)*(a)*; or

(ii) in circumstances where no export bill of entry is submitted before export, when the goods are deemed to have been exported in terms of section 38(3)*(b)*.'';

(b) by the addition in subsection (5) after paragraph *(d)* of the following paragraph:

''*(e)* upon delivery of the goods, if containerized, to a licensed remover of goods in bond for transporting the goods for purposes of examination as contemplated in section 4(8A);'';

(c) by the insertion after subsection (5A) of the following subsection:

''(5AA) The liability of a licensed remover of goods in bond for duty in terms of subsection (6)(*b*A) shall cease—

(a) in respect of goods which are containerized, upon lawful delivery thereof, after due entry thereof has been made, to the importer or his or her agent; or

(b) in respect of containers delivered to a licensed remover of goods in bond as contemplated in subsection (5)*(e)* and specified in a list to be compiled by the licensed remover of goods in bond concerned, upon delivery thereof, to a depot operator.''; and

(d) by the deletion in subsection (6) at the end of paragraph *(b)* of the word ''and'' and by the insertion of the following paragraph after paragraph *(b)*:

''(*b*A) in the case contemplated in subsection (5)*(e)*, on the licensed remover of goods in bond concerned; and''.

Amendment of section 72 of Act 91 of 1964, as amended by section 11 of Act 105 of 1976, section 11 of Act 98 of 1980, section 26 of Act 34 of 2004 and section 162 of Act 31 of 2013, and repealed by section 62 of Act 32 of 2014

15. Section 72 of the Customs and Excise Act, 1964, pending its repeal by the Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014), is hereby amended by the addition after paragraph *(c)* of the following paragraph:

''(*c*A) For the purpose of this section, ''free on board'', in relation to goods exported to or to be exported from the Republic, includes—

(i) all profits, costs, charges and expenses incidental to placing goods on board a vessel, aircraft, train or vehicle in which the goods are to be transported across the border of the Republic; or

(g) deur in die woorde wat paragraaf *(a)* van subartikel (3) voorafgaan die uitdrukking ''artikel 38(1)'' deur die uitdrukking ''artikel 38(1) of (3)*(b)*'' te vervang; en

(h) deur in paragraaf *(c)*(ii)*(cc)* van subartikel (5) die woord ''invoerder'' deur die woorde ''invoerder, uitvoerder'' te vervang.

Wysiging van artikel 44 van Wet 91 van 1964, soos gewysig deur artikel 10 van Wet 95 van 1965, artikel 5 van Wet 57 van 1966, artikel 16 van Wet 105 van 1969, artikel 7 van Wet 71 van 1975, artikel 8 van Wet 112 van 1977, artikel 5 van Wet 110 van 1979, artikel 3 van Wet 89 van 1984, artikel 5 van Wet 52 van 1986, artikel 13 van Wet 84 van 1987, artikel 21 van Wet 59 van 1990, artikel 3 van Wet 98 van 1993, artikel 33 van Wet 45 van 1995, artikel 51 van Wet 53 van 1999, artikel 136 van Wet 45 van 2003, artikel 67 van Wet 32 van 2004, artikel 12 van Wet 9 van 2005, artikel 91 van Wet 35 van 2007, artikel 93 van Wet 60 van 2008 en artikel 33 van Wet 32 van 2014

14. Artikel 44 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

(a) deur die bestaande bewoording van subartikel (1) te hernommer na subartikel (1)*(a)* en deur die volgende paragraaf by te voeg:

''*(b)* Aanspreeklikheid vir uitvoerreg op enige goedere in Deel 6 van Bylae No. 1 vermeld begin—

(i) wanneer die uitvoerklaringsbrief ten opsigte van sodanige goedere ingevolge artikel 38(3)*(a)* voor uitvoer voorgelê word; of

(ii) in omstandighede waar geen uitvoerklaringsbrief voor uitvoer voorgelê word nie, wanneer die goedere ingevolge artikel 38(3)*(b)* geag word uitgevoer te wees.'';

(b) deur in subartikel (5) na paragraaf *(d)* die volgende paragraaf by te voeg:

''*(e)* by aflewering van die goedere, indien dit behouer is, aan 'n gelisensieerde vervoerder van goedere onder waarborg om die goedere vir doeleindes van ondersoeking daarvan in artikel 4(8A) bedoel, te vervoer;'';

(c) deur na subartikel (5A) die volgende subartikel in te voeg:

''(5AA) Die aanspreeklikheid vir reg van 'n gelisensieerde vervoerder van goedere onder waarborg ingevolge subartikel (6)*(b*A*)* verval—

(a) ten opsigte van goedere wat behouer is, by wettige aflewering daarvan, nadat dit behoorlik geklaar is, aan die invoerder of sy of haar agent; of

(b) ten opsigte van houers wat aan 'n gelisensieerde vervoerder van goedere onder waarborg afgelewer is soos in subartikel (5)*(e)* beoog en wat vermeld word in 'n lys wat deur die gelisensieerde vervoerder van goedere onder waarborg opgestel moet word, by aflewering daarvan aan 'n depotbediener.''; en

(d) deur in subartikel (6) die woord ''en'' aan die einde van paragraaf *(b)* te skrap en deur die volgende paragraaf na paragraaf *(b)* in te voeg:

''*(b*A*)* in die geval in subartikel (5)*(e)* beoog, by die betrokke gelisensieerde vervoerder van goedere onder waarborg; en''.

Wysiging van artikel 72 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 105 van 1976, artikel 11 van Wet 98 van 1980, artikel 26 van Wet 34 van 2004, en artikel 162 van Wet 31 van 2013, en herroep deur artikel 62 van Wet 32 van 2014

15. Artikel 72 van die Doeane- en Aksynswet, 1964, hangende die herroeping daarvan deur die Wysigingswet op Doeane en Aksyns, 2014 (Wet No. 32 van 2014), word hierby gewysig deur na paragraaf *(c)* die volgende paragraaf by te voeg:

''*(c*A*)* Vir doeleindes van hierdie artikel beteken ''vry aan boord'', met betrekking tot goedere wat uitgevoer is of uitgevoer staan te word uit die Republiek, ook—

(i) alle winste, kostes, fooie en uitgawes verbonde aan die laai van goedere op 'n vaartuig, vliegtuig, trein of voertuig waarin die goedere oor die grens van die Republiek vervoer word; of

(ii) if those goods consist of a vessel, aircraft, train or vehicle moving under its own power or on its own wheels, all profits, costs, charges and expenses up to the place where the goods leave the Republic.''.

Amendment of section 76B of Act 91 of 1964, as inserted by section 67 of Act 30 of 1998, 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

16. Section 76B of the Customs and Excise Act, 1964, is hereby amended by the insertion after subsection (1) of the following subsection:

''(1A) Where any person becomes entitled to a refund of export duty, such refund shall be limited to an application received by the Controller within a period of two years from the date of entry for export of the goods to which the application relates.''.

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, section 22 of Act 16 of 2016 and section 82 of Act 32 of 2014

17. Section 113 of the Customs and Excise Act, 1964, is hereby amended by the substitution for subsection (2) of the following subsection:

''(2) Goods which purport to have been imported or exported under a permit, certificate or other authority in terms of any provision of this Act or any other law shall be deemed to have been imported or exported in contravention of such provision, unless the permit, certificate or other authority in question is produced to the Controller.''.

Amendment of section 120 of Act 91 of 1964, as amended by section 36 of Act 105 of 1969, section 35 of Act 84 of 1987, section 39 of Act 59 of 1990, section 11 of Act 19 of 1994, section 73 of Act 45 of 1995, section 74 of Act 30 of 1998, section 24 of Act 36 of 2007, section 40 of Act 61 of 2008, section 86 of Act 32 of 2014 and section 18 of Act 33 of 2019

18. Section 120 of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (1)*(m*C*)* for the words preceding subparagraph (i) of the following words:

''as to matters relating to the making of certain advance foreign exchange payments in relation to goods that are to be imported, through authorised dealers in foreign exchange appointed by the Minister of Finance for purposes of the **[Exchange Control]** Regulations**[, published under Government Notice No. R1111 of 1 December 1961, as amended]** issued under section 9 of the Currency and Exchanges Act, 1933 (Act No. 9 of 1933), including rules prescribing—''.

Amendment of section 14 of Act 89 of 1991, as amended by section 171 of Act 45 of 2003, section 101 of Act 32 of 2004, section 28 of Act 8 of 2010, section 136 of Act 24 of 2011 and section 271, read with paragraph 113 of Schedule 1 to Act 28 of 2011

19. Section 14 of the Value-Added Tax Act, 1991, is hereby amended by the substitution in subsection (1) for paragraph *(a)* of the following paragraph:

''*(a)* **[furnish]** obtain, complete and retain the form prescribed by the Commissioner **[with a return]**; and''.

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(ii) indien daardie goedere 'n vaartuig, vliegtuig, trein of voertuig is wat op eie krag of eie wiele beweeg, alle winste, kostes, fooie en uitgawes tot wanneer die vaartuig, vliegtuig, trein of voertuig die plek bereik waar die goedere die Republiek verlaat.''.

Wysiging van artikel 76B van Wet 91 van 1964, soos ingevoeg deur artikel 67 van Wet 30 van 1998, 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

16. Artikel 76B van die Doeane- en Aksynswet, 1964, word hierby gewysig deur die volgende subartikel na subartikel (1) in te voeg:

''(1A) Waar enige persoon geregtig word op 'n terugbetaling van uitvoerreg, word sodanige terugbetaling beperk tot 'n aansoek wat binne 'n tydperk van twee jaar vanaf die datum van klaring vir uitvoer van die goedere waarop die aansoek betrekking het, deur die Kontroleur ontvang 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, artikel 22 van Wet 16 van 2016 en artikel 82 van Wet 32 van 2014

17. Artikel 113 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

''(2) Goedere wat kragtens 'n permit, sertifikaat of ander magtiging ingevolge 'n bepaling van hierdie Wet of enige ander wet heet ingevoer of uitgevoer te gewees het, word geag in stryd met die bepalings van daardie bepaling ingevoer of uitgevoer te gewees het, tensy die betrokke permit, sertifikaat of ander magtiging aan die Kontroleur voorgelê word.''.

Wysiging van artikel 120 of Wet 91 van 1964, soos gewysig deur artikel 36 van Wet 105 van 1969, artikel 35 van Wet 84 van 1987, artikel 39 van Wet 59 van 1990, artikel 11 van Wet 19 van 1994, artikel 73 van Wet 45 van 1995, artikel 74 van Wet 30 van 1998, artikel 24 van Wet 36 van 2007, artikel 40 van Wet 61 van 2008, artikel 86 van Wet 32 van 2014 en artikel 18 van Wet 33 van 2019

18. Artikel 120 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in subartikel (1)(*m*C) die woorde wat subparagraaf (i) voorafgaan, deur die volgende woorde te vervang:

''aangaande aangeleenthede met betrekking tot die doen van sekere vreemde valuta vooruitbetalings ten opsigte van goedere wat ingevoer staan te word, deur gemagtigde handelaars in vreemde valuta wat deur die Minister van Finansies aangestel is vir doeleindes van die **[Deviesebeheerregulasies]** Regulasies**[, afgekondig by Goewermentskennisgewing No. R1111 van 1 Desember 1961, soos gewysig,]** ingevolge artikel 9 van die Wet op Betaalmiddels en Wisselkoerse, 1933 (Wet No. 9 van 1933) uitgevaardig, met inbegrip van reëls wat die volgende voorskryf:''.

Wysiging van artikel 14 van Wet 89 van 1991, soos gewysig deur artikel 171 van Wet 45 van 2003, artikel 101 van Wet 32 van 2004, artikel 28 van Wet 8 van 2010, artikel 136 van Wet 24 van 2011 en artikel 271, saamgelees met paragraaf 113 van Bylae 1 tot Wet 28 van 2011

19. Artikel 14 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur paragraaf *(a)* in subartikel (1) deur die volgende paragraaf te vervang:

''*(a)* **['n opgawe aan]** die vorm deur die Kommissaris **[verstrek]** voorgeskryf verkry, voltooi en hou; en''.

Amendment of section 20 of Act 89 of 1991, as amended by section 25 of Act 136 of 1992, section 33 of Act 97 of 1993, section 35 of Act 27 of 1997, section 94 of Act 30 of 1998, section 91 of Act 53 of 1999, section 157 of Act 60 of 2001, section 175 of Act 45 of 2003, section 47 of Act 16 of 2004, section 104 of Act 32 of 2004, section 38 of Act 21 of 2006, section 14 of Act 9 of 2007, section 1 of Act 3 of 2008, section 35 of Act 18 of 2009, section 30 of Act 8 of 2010, section 29 of Act 21 of 2012, section 176 of Act 31 of 2013, section 99 of Act 43 of 2014, section 26 of Act 23 of 2015, section 7 of Act 22 of 2018 and section 19 of Act 33 of 2019

20. Section 20 of the Value-Added Tax Act, 1991, is hereby amended by the substitution in subsection (8)*(a)*(i) for item (A) of the proviso of the following item:

''(A) shall verify such name and identity number of any such natural person with reference to his identity **[document]** card, as contemplated in section 1 of the Identification Act, 1997 (Act No. 68 of 1997), and retain a photocopy of such name and identity number appearing in such **[identity document]** identity card; or''.

Amendment of section 58 of Act 89 of 1991, as amended by section 41 of Act 136 of 1991, section 39 of Act 97 of 1993, section 25 of Act 46 of 1996, section 102 of Act 53 of 1999, section 72 of Act 19 of 2001, section 173 of Act 60 of 2001, section 119 of Act 74 of 2002, section 43 of Act 34 of 2004, section 42 of Act 32 of 2005, section 41 of Act 18 of 2009, section 142 of Act 24 of 2011 and section 271, read with paragraph 142 of Schedule 1 to Act 28 of 2011

21. Section 58 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for section 58 of the following section:

''**Offences**

58. (1) Any person who—

(a) being an auctioneer or supplier of goods or services wilfully—
  (i) declares to any person to whom goods or services are supplied by such auctioneer or supplier that tax has been included in, or will be added to, the price or amount chargeable in respect of such supply, where in fact no tax is payable in terms of this Act;
  (ii) includes in, or adds to, the price or amount charged to the recipient in relation to such supply any tax, where in fact no tax is payable in terms of this Act; or
  (iii) includes in, or adds to, the price or amount charged to the recipient in relation to such supply any tax in excess of the tax properly leviable under this Act in respect of the value of such supply; or

(b) wilfully fails to comply with the provisions of paragraph (i) of the proviso to section 20(1) or item (A) of the proviso to section 21(3),

is guilty of an offence and is liable, upon conviction, to a fine or to imprisonment for a period not exceeding two years.

(2) Any person who—

(a) wilfully or negligently fails to comply with the provisions of section 14, 28(1) or (2) or 29;

(b) wilfully or negligently contravenes the provisions of section 65; or

(c) being an agent or an auctioneer as contemplated in section 54, wilfully or negligently fails to comply with any of the requirements of section 54(3) or the proviso to section 54(5),

is guilty of an offence and is liable, upon conviction, to a fine or to imprisonment for a period not exceeding two years.''.

Wysiging van artikel 20 van Wet 89 van 1991, soos gewysig deur artikel 25 van Wet 136 van 1992, artikel 33 van Wet 97 van 1993, artikel 35 van Wet 27 van 1997, artikel 94 van Wet 30 van 1998, artikel 91 van Wet 53 van 1999, artikel 157 van Wet 60 van 2001, artikel 175 van Wet 45 van 2003, artikel 47 van Wet 16 van 2004, artikel 104 van Wet 32 van 2004, artikel 38 van Wet 21 van 2006, artikel 14 van Wet 9 van 2007, artikel 1 van Wet 3 van 2008, artikel 35 van Wet 18 van 2009, artikel 30 van Wet 8 van 2010, artikel 29 van Wet 21 van 2012, artikel 176 van Wet 31 van 2013, artikel 99 van Wet 43 van 2014, artikel 26 van Wet 23 van 2015, artikel 7 van Wet 22 van 2018 en artikel 19 van Wet 33 van 2019

20. Artikel 20 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur item (A) van die voorbehoudbepaling in subartikel (8)*(a)*(i) deur die volgende item te vervang:

"(A) daardie naam en identiteitsnommer van 'n natuurlike persoon moet verifieer met verwysing na sy **[identiteitsdokument]** identiteitskaart, soos beoog in artikel 1 van die Wet op Identifikasie, 1997 (Wet No. 68 van 1997), en 'n fotostaat van daardie naam en identiteitsnommer wat in bedoelde **[identiteitsdokument]** identiteitskaart verskyn, moet behou; of".

Wysiging van artikel 58 van Wet 89 van 1991, soos gewysig deur artikel 41 van Wet 136 van 1991, artikel 39 van Wet 97 van 1993, artikel 25 van Wet 46 van 1996, artikel 102 van Wet 53 van 1999, artikel 72 van Wet 19 van 2001, artikel 173 van Wet 60 van 2001, artikel 119 van Wet 74 van 2002, artikel 43 van Wet 34 van 2004, artikel 42 van Wet 32 van 2005, artikel 41 van Wet 18 van 2009, artikel 142 van Wet 24 van 2011 en artikel 271, saamgelees met paragraaf 142 van Bylae tot by Wet 28 van 2011

21. Artikel 58 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur artikel 58 deur die volgende artikel te vervang:

"**Misdrywe**

58. (1) Enige persoon wat—

(a) 'n afslaer of 'n leweraar van goed of dienste is en opsetlik—

(i) aan 'n persoon aan wie goed of dienste deur bedoelde afslaer of leweraar gelewer word, verklaar dat belasting ingesluit is in of bygevoeg sal word by die prys of bedrag vorderbaar ten opsigte van bedoelde lewering, waar in werklikheid geen belasting ingevolge hierdie Wet betaalbaar is nie; of

(ii) belasting insluit in of byvoeg by die prys of bedrag gevorder van die ontvanger met betrekking tot bedoelde lewering, waar in werklikheid geen belasting ingevolge hierdie Wet betaalbaar is nie;

(iii) belasting insluit in of byvoeg by die prys of bedrag gevorder van die ontvanger met betrekking tot bedoelde lewering wat die belasting wat kragtens hierdie Wet ten opsigte van die waarde van bedoelde lewering behoorlik hefbaar is, oorskry; of

(b) versuim om aan die bepalings van paragraaf (i) van die voorbehoudsbepaling by artikel 20(1) of paragraaf (A) van die voorbehoudsbepaling by artikel 21(3) te voldoen,

is aan 'n misdryf skuldig en by skuldigbevinding strafbaar aan 'n boete of gevangenisstraf vir 'n tydperk van hoogstens twee jaar.

(2) Enige persoon wat—

(a) nalatiglik versuim om die bepalings van artikel 14, 28(1) or (2) or 29, na te kom; of

(b) nalatiglik die bepalings van artikel 65 oortree; of

(c) 'n agent of 'n afslaer soos beoog in artikel 54 is en nalatiglik versuim om aan enige van die vereistes van artikel 54(3) van die voorbehoudsbepaling by artikel 54(5) te voldoen,

is aan 'n misdryf skuldig en by skuldigbevinding strafbaar aan 'n boete of met gevangenisstraf vir 'n tydperk van hoogstens twee jaar.".

Amendment of section 6 of Act 9 of 1999, as amended by section 76 of Act 19 of 2001, section 43 of Act 18 of 2009, section 271, read with paragraph 150 of Schedule 1 to Act 28 of 2011, section 23 of Act 39 of 2013, section 30 of Act 23 of 2015 and section 18 of Act 13 of 2017

22. Section 6 of the Skills Development Levies Act, 1999, is hereby amended by the addition after subsection (5) of the following subsection:

"(6) The Commissioner may refuse to authorise a refund under section 190 of the Tax Administration Act, if the employer has failed to submit a return, as required in terms of subsection (2), until the employer has submitted such return.".

Amendment of section 8 of Act 4 of 2002, as amended by section 81 of Act 30 of 2002, section 48 of Act 18 of 2009, section 32 of Act 8 of 2010, section 271, read with paragraph 159 of Schedule 1 to Act 28 of 2011, and section 24 of Act 39 of 2013

23. Section 8 of the Unemployment Insurance Contributions Act, 2002, is hereby amended by the addition after subsection (4) of the following subsection:

"(5) The Commissioner may refuse to authorise a refund under section 190 of the Tax Administration Act, if the employer has failed to submit a return, as required in terms of subsection (2), until the employer has submitted such return.".

Amendment of section 12 of Act 28 of 2011, as amended by section 28 of Act 33 of 2019

24. Section 12 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) Despite any law to the contrary, a senior SARS official may, on behalf of SARS or the Commissioner in proceedings referred to in a tax Act, appear *ex parte* in a judge's chambers, in the tax court or in a High Court.".

Amendment of section 70 of Act 28 of 2011, as amended by section 13 of Act 26 of 2013, section 42 of Act 39 of 2013, section 48 of Act 23 of 2015 and section 18 of Act 22 of 2018

25. Section 70 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (3) for paragraph *(a)* of the following paragraph:

"*(a)* the Governor of the South African Reserve Bank, or other person to whom the Minister delegates powers, functions and duties under the **[Exchange Control]** Regulations**[, 1961,]** issued under section 9 of the Currency and Exchange Act, 1933 (Act No. 9 of 1933), the information as may be required to exercise a power or perform a function or duty under the South African Reserve Bank Act, 1989 (Act No. 90 of 1989), or those Regulations;".

Amendment of section 86 of Act 28 of 2011

26. Section 86 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) If the 'advance ruling' is a 'binding private ruling' or 'binding class ruling', SARS must first provide the 'applicant' with notice of the proposed withdrawal or modification and a reasonable opportunity to **[object]** make representations prior to the decision whether to withdraw or modify the 'advance ruling'.".

Amendment of section 91 of Act 28 of 2011, as amended by section 58 of Act 21 of 2012 and section 32 of Act 33 of 2019

27. Section 91 of the Tax Administration Act, 2011, is hereby amended by the deletion of subsections (4), (5) and (6).

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Wysiging van artikel 6 van Wet 9 van 1999, soos gewysig deur artikel 76 van Wet 19 van 2001, artikel 43 van Wet 18 van 2009, artikel 271, saamgelees met paragraaf 150 van Bylae 1 tot Wet 28 van 2011, artikel 23 van Wet 39 van 2013, artikel 30 van Wet 23 van 2015 en artikel 18 van Wet 13 van 2017

22. Artikel 6 van die ‘‘Skills Development Levies Act’’, 1999, word hierby gewysig deur die volgende artikel na subartikel (5) in te voeg:

‘‘(6) UKhomishani anganqaba ukugunyaza ukubuyiselwa imali ngaphansi kwesigaba 190 soMthetho Wokuphathwa Kwentela, uma umqashi ehlulekile ukubuyisa amaphepha okukhokhwa kwentela, njengokwezimfuno zesigatshana (2), kuze kube umqashi eseze wawabuyisa la maphepha adingekayo.’’.

Wysiging van artikel 8 van Wet 4 van 2002, soos gewysig deur artikel 81 van Wet 30 van 2002, artikel 48 van Wet 18 van 2009, artikel 32 van Wet 8 van 2010, artikel 271, saamgelees met paragraaf 159 van Bylae 1 tot Wet 28 van 2011 en artikel 24 van Wet 39 van 2013

23. Artikel 8 van die ‘‘Unemployment Insurance Contributions Act’’, 2002, word hierby gewysig deur die volgende subartikel na subartikel (4) in te voeg:

‘‘(5) Khomishinari a nga hana u tendela masheleni nga fhasi ha khethekanyo ya 190 ya Mulayo wa zwa Ndaulo ya Muthelo, arali mutholi o kundelwa u etshedza mbuelo, sa zwine zwa o ea u ya nga khethekanyo hukhu ya (2), u swika mutholi a tshi ethedza iyo mbuelo.’’.

Wysiging van artikel 12 van Wet 28 van 2011, soos gewysig deur artikel 28 van Wet 33 van 2019

24. Artikel 12 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

‘‘(1) Ondanks enige andersluidende bepaling in enige ander wet, kan ’n senior SAID-amptenaar namens SAID of die Kommissaris in gedinge in ’n Belastingwet bedoel, ex parte in ’n regter se kamers verskyn, in die belastinghof of in enige Hoë Hof**[, verskyn]**.

Wysiging van artikel 70 van Wet 28 van 2011, soos gewysig deur artikel 13 van Wet 26 van 2013, artikel 42 van Wet 39 van 2013, artikel 48 van Wet 23 van 2015 en artikel 18 van Wet 22 van 2018

25. Artikel 70 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur paragraaf *(a)* in subartikel (3) deur die volgende paragraaf te vervang:

‘‘*(a)* die President van die Suid-Afrikaanse Reserwebank of enige ander persoon aan wie bevoegdhede, werksaamhede en pligte deur die Minister gedelegeer is kragtens die **[Deviesebeheerregulasies, 1961,]** Regulasies uitgereik ingevolge artikel 9 van die Wet op Betaalmiddels en Wisselkoerse, 1933 (Wet No. 9 van 1933), die inligting wat nodig is om ’n bevoegdheid uit te oefen, ’n werksaamheid te verrig of ’n plig uit te voer kragtens die Wet op die Suid-Afrikaanse Reserwebank, 1989 (Wet No. 90 van 1989), of daardie Regulasies;’’.

Wysiging van artikel 86 van Wet 28 van 2011

26. Artikel 86 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

‘‘(2) Indien die ‘voorafbeslissing’ ’n ‘bindende privaatbeslissing’ of ‘bindende klasbeslissing’ is, moet SAID eers aan die ‘aansoeker’ kennis gee van die voorgestelde terugtrekking of wysiging en ’n redelike geleentheid gee om voorleggings te maak alvorens **[teen]** die besluit **[beswaar aan te teken]** om die ‘voorafbeslissing’ terug te trek of te wysig, geneem word.’’.

Wysiging van artikel 91 van Wet 28 van 2011, soos gewysig deur artikel 58 van Wet 21 van 2012 en artikel 32 van Wet 33 van 2019

27. Artikel 91 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikels (4), (5) en (6) te skrap.

Amendment of section 93 of Act 28 of 2011, as amended by section 45 of Act 39 of 2013 and section 49 of Act 23 of 2015

28. Section 93 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution in subsection (1) for the full stop at the end of paragraph *(e)* of the expression "; and"; and

(b) by the addition in subsection (1) after paragraph *(e)* of the following paragraph:

"*(f)* the taxpayer in respect of whom an assessment has been issued under section 95(1), requests SARS to issue a reduced assessment under section 95(6).".

Amendment of section 95 of Act 28 of 2011

29. Section 95 of the Tax Administration Act, 2011, is hereby amended—

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

"(1) SARS may make an original, additional, reduced or jeopardy assessment based in whole or in part on an estimate, if the taxpayer—

(a) **[fails to]** does not submit a return **[as required]**; **[or]**

(b) submits a return or **[information]** relevant material that is incorrect or inadequate; or

(c) does not submit a response to a request for relevant material under section 46, in relation to the taxpayer, after delivery of more than one request for such material."; and

(b) by the addition after subsection (3) of the following subsections:

"(4) The making of an assessment under subsection (1) does not detract from the obligation to submit a return or the relevant material.

(5) An assessment under subsection (1) is not subject to objection or appeal, unless the taxpayer—

(a) submits the return referred to in subsection (1)*(a)*; or

(b) submits the response to the request referred to in subsection (1)*(c)*,

and SARS does not issue a reduced or additional assessment.

(6) The taxpayer in relation to whom the assessment under subsection (1) has been issued may, within 40 business days from the date of assessment, request SARS to issue a reduced assessment or additional assessment by submitting a true and full return or the relevant material.

(7) A senior SARS official may extend the period referred to in subsection (6) within which the return or relevant material must be submitted, for a period not exceeding the relevant period referred to in section 99(1).".

Amendment of section 100 of Act 28 of 2011, as amended by section 56 of Act 16 of 2016 and section 33 of Act 33 of 2019

30. Section 100 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1)*(a)* for subparagraph (i) of the following subparagraph:

"(i) in section 95(1)*(a)* or *(c)*, and no return or response described in section **[91(5)*(b)*]** 95(6) has been received by SARS; or".

Amendment of section 187 of Act 28 of 2011, as amended by section 66 of Act 21 of 2012, section 52 of Act 44 of 2014 and section 59 of Act 23 of 2015

31. Section 187 of the Tax Administration Act, 2011, is hereby amended—

(a) by the deletion in subsection (3) at the end of paragraph *(f)* of the word "and";

(b) by the deletion in subsection (3) at the end of paragraph *(g)* of the full stop and the insertion of the expression "; and"; and

(c) by the addition in subsection (3) after paragraph *(g)* of the following paragraph:

"*(h)* an erroneous payment referred to in section 190(1)*(b)*, is the date 30 days after the date that the payment was made.".

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Wysiging van artikel 93 van Wet 28 van 2011, soos gewysig deur artikel 45 van Wet 39 van 2013 en artikel 49 van Wet 23 van 2015

28. Artikel 93 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (1) die punt aan die einde van paragraaf *(e)* deur die uitdrukking "; en" te vervang; en

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

"*(f)* die belastingpligtige ten opsigte van wie 'n aanslag kragtens artikel 95(1) uitgereik is, die SAID versoek om 'n verminderde aanslag kragtens artikel 95(6) uit te reik.".

Wysiging van artikel 95 van Wet 28 van 2011

29. Artikel 95 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

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

"(1) SAID kan 'n oorspronklike, addisionele, verminderde of risiko-aanslag maak, geheel of gedeeltelik gebaseer op 'n beraming, indien die belastingpligtige—

(a) **[versuim om]** nie 'n opgawe **[soos vereis, in te dien]** indien nie; of;

(b) 'n opgawe of **[inligting]** tersaaklike materiaal indien wat verkeerd of onvoldoende is; of

(c) nie 'n reaksie op 'n versoek om tersaaklike materiaal kragtens artikel 46, ten opsigte van die belastingpligtige, na aflewering van meer as een versoek vir sodanige materiaal, indien nie."; en

(b) deur die volgende subartikels na subartikel (3) by te voeg:

"(4) Die maak van 'n aanslag kragtens subartikel (1) doen nie afbreuk aan die verpligting om 'n opgawe of die tersaaklike materiaal in te dien nie.

(5) 'n Aanslag kragtens subartikel (4) is nie onderhewig aan beswaar en appèl onderhewig nie, tensy die belastingpligtige—

(a) die opgawe na verwys in subartikel (1)*(a)*, indien; of

(b) die reaksie op 'n versoek na verwys in subartikel (1)*(c)*, indien,

en SAID nie 'n verminderde of addisionele aanslag uitreik nie.

(6) Die belastingpligtige ten opsigte van wie die aanslag kragtens subartikel (1) uitgereik is, mag binne 40 besigheidsdae vanaf die datum van aanslag, SAID versoek om 'n verminderde aanslag of addisionele aanslag uit te reik deur 'n korrekte en volledige opgawe of die tersaaklike materiaal, in te dien.

(7) 'n Senior SAID-amptenaar kan die tydperk in subartikel (6) na verwys, waarbinne die opgawe of die tersaaklike materiaal ingedien moet word verleng, vir 'n tydperk wat nie die tersaaklike tydperk in artikel 99(1) na verwys, oorskry nie.".

Wysiging van artikel 100 van Wet 28 van 2011, soos gewysig deur artikel 56 van Wet 16 van 2016 en artikel 33 van Wet 33 van 2019

30. Artikel 100 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1)*(a)* subparagraaf (i) deur die volgende subparagraaf te vervang:

"(i) in artikel 95(1)*(a)* of *(c)*, en geen opgawe of reaksie in artikel **[91(5)*(b)*]** 95(6) beskryf deur SAID ontvang is nie; of".

Wysiging van artikel 187 van Wet 28 van 2011, soos gewysig deur artikel 66 van Wet 21 van 2012, artikel 52 van Wet 44 van 2014 en artikel 59 van Wet 23 van 2015

31. Artikel 187 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (3) die woord "en" aan die einde van paragraaf *(f)* te skrap;

(b) deur in subartikel (3) die punt aan die einde van paragraaf *(g)* te skrap en die uitdrukking "; en" in te voeg; en

(c) deur in subartikel (3) die volgende paragraaf na paragraaf *(g)* in te voeg:

"*(h)* 'n bedrag verkeerdelik betaal in artikel 190(1)*(b)* na verwys, is die datum 30 dae na die datum waarop die betaling gemaak is.".

Amendment of section 188 of Act 28 of 2011

32. Section 188 of the Tax Administration Act, 2011, is hereby amended—

(a) by the deletion in subsection (2) at the end of paragraph *(a)* of the word ''and'';

(b) by the substitution in subsection (2) at the end of paragraph *(b)* for the full stop of a semi-colon; and

(c) by the addition in subsection (2) after paragraph *(b)* of the following paragraphs:

''*(c)* the first payment under section 5(1) or 5A of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008 (Act No. 29 of 2008), is imposed from the effective date for the first payment until the earlier of the date on which the payment is made or the effective date for the second payment under section 5(2) or 5A of that Act for the relevant year of assessment; and

(d) the second payment under section 5(2) or 5A of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008 (Act No. 29 of 2008), is imposed from the effective date for the second payment until the earlier of the date on which the payment is made or the effective date for mineral and petroleum resources royalty under section 6(2) of that Act for the relevant year of assessment.''.

Amendment of section 189 of Act 28 of 2011, as amended by section 67 of Act 21 of 2012

33. Section 189 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:

''(2) In the case of interest payable with respect to refunds on assessment of provisional tax and employees' tax for purposes of final assessment of income tax or of mineral and petroleum resources royalty paid for the relevant year of assessment, the rate payable by SARS is four percentage points below the prescribed rate.''.

Amendment of section 190 of Act 28 of 2011, as amended by section 71 of Act 39 of 2013, section 53 of Act 44 of 2014, section 60 of Act 23 of 2015, section 28 of Act 13 of 2017 and section 21 of Act 22 of 2018

34. Section 190 of the Tax Administration Act, 2011, is hereby amended—

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

''(2) SARS need not authorise a refund as referred to in subsection (1) until such time that a verification, inspection, **[or]** audit or criminal investigation of the refund in accordance with Chapter 5 has been finalised.''; and

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

''(3) SARS must authorise the payment of a refund before the finalisation of the verification, inspection, **[or]** audit or criminal investigation if security in a form acceptable to a senior SARS official is provided by the taxpayer.''.

Amendment of section 234 of Act 28 of 2011 as substituted by section 77 of Act 21 of 2012 and section 43 of Act 33 of 2019

35. Section 234 of the Tax Administration Act, 2011, is hereby substituted for the following section:

''**Criminal offences relating to non-compliance with tax Acts**

234. (1) Any person who wilfully—

(a) submits a false certificate or statement under Chapter 4;

(b) issues an erroneous, incomplete or false document required to be issued under a tax Act to SARS or another person;

Wysiging van artikel 188 van Wet 28 van 2011

32. Artikel 188 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (2) die woord ''en'' aan die einde van paragraaf *(a)* te skrap;

(b) deur in subartikel (2) die punt na paragraaf *(b)* deur 'n komma-punt te vervang;

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

''*(c)* die eerste betaling kragtens artikel 5(1) of 5A van die ''Mineral and Petroleum Resources Royalty (Administration) Act'', 2008 (Wet No. 29 van 2008), word gehef vanaf die effektiewe datum van die eerste betaling tot die vroeëre van die datum waarop betaling gemaak is of the effektiewe datum vir die tweede betaling kragtens artikel 5(2) of 5A van vir die tersaaklike jaar van aanslag; en

(d) tweede betaling kragtens artikel 5(2) of 5A van die ''Mineral and Petroleum Resources Royalty (Administration) Act'', 2008 (Wet No. 29 van 2008), word gehef vanaf die effektiewe datum vir die tweede betaling tot die vroeere van die datum waarop die betaling gemaak word of die effektiewe datum vir ''mineral and petroleum resources royalty'' kragtens artikel 6(2) vir die tersaaklike jaar van aanslag.''.

Wysiging van artikel 189 van Wet 28 van 2011, as gewysig deur artikel 67 van Wet 21 van 2012

33. Artikel 189 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

''(2) In die geval van rente betaalbaar ten opsigte van terugbetalings met aanslag van voorlopige belasting en werknemersbelasting vir doeleindes van finale aanslag van inkomstebelasting of ''mineral and petroleum resources royalty'' betaal vir die tersaaklike jaar van aanslag, is die koers betaalbaar deur SAID vier persentasiepunte onder die voorgeskrewe koers.''.

Wysiging van artikel 190 van Wet 28 van 2011, soos gewysig deur artikel 71 van Wet 39 van 2013, artikel 53 van Wet 44 van 2014, artikel 60 van Wet 23 van 2015, artikel 28 van Wet 13 van 2017 en artikel 21 van Wet 22 van 2018

34. Artikel 190 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur subartikel (2) deur die volgende subartikel te vervang:

''(2) SAID hoef nie 'n terugbetaling bedoel in subartikel (1) te magtig nie totdat 'n verifikasie, inspeksie, **[of]** oudit of strafregtelike ondersoek van die terugbetaling in ooreenstemming met Hoofstuk 5 afgehandel is.''; en

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

''(3) SAID moet die betaling van 'n terugbetaling magtig voor die afhandeling van die verifikasie, inspeksie, **[of]** oudit of strafregtelike ondersoek indien sekuriteit, in 'n vorm wat vir 'n senior SAID-amptenaar aanvaarbaar is, deur die belastingpligtige verskaf is.''.

Wysiging van artikel 234 van Wet 28 van 2011 soos vervang deur artikel 77 van Wet 21 van 2012 en artikel 43 van Wet 33 van 2019

35. Artikel 234 van die Wet op Belastingadministrasie, 2011, word hierby deur die volgende artikel vervang:

''**Strafregtelike misdrywe betreffende nienakoming van Belastingwette**

234. (1) 'n Persoon wat opsetlik—

(a) 'n vals sertifikaat of verklaring kragtens Hoofstuk 4 verskaf;

(b) 'n foutiewe, onvolledige of vals dokument soos vereis word om uitgereik te word kragtens 'n Belastingwet, aan SAID of 'n ander persoon uitreik;

(c) fails to—
   (i) reply to or answer truly and fully any questions put to the person by a SARS official, as and when required in terms of this Act; or
   (ii) take an oath or make a solemn declaration as and when required in terms of this Act;

(d) obstructs or hinders a SARS official in the discharge of the official's duties;

(e) refuses to give assistance required under section 49(1);

(f) holds himself or herself out as a SARS official engaged in carrying out the provisions of this Act; or

(g) dissipates that person's assets or assists another person to dissipate that other person's assets in order to impede the collection of any taxes, penalties or interest,

is guilty of an offence and is liable, upon conviction, to a fine or to imprisonment for a period not exceeding two years.

(2) Any person who wilfully or negligently fails to—

(a) register or notify SARS of a change in registered particulars as required in Chapter 3;

(b) appoint a representative taxpayer or notify SARS of the appointment or change of a representative taxpayer as required under section 153 or 249;

(c) register as a tax practitioner as required under section 240;

(d) submit a return or document to SARS or issue a document to a person as required under a tax Act;

(e) retain records as required under a tax Act;

(f) furnish, produce or make available any information, document or thing, excluding information requested under section 46(8), as and when required under this Act;

(g) attend and give evidence, as and when required under this Act;

(h) comply with a directive or instruction issued by SARS to the person under a tax Act;

(i) disclose to SARS any material facts which should have been disclosed under a tax Act or to notify SARS of anything which the person is required to so notify SARS of under a tax Act;

(j) comply with the provisions of sections 179 to 182, if that person was given notice by SARS to transfer the assets or pay the amounts to SARS as referred to in those sections; or

(k) in the event where that person becomes liable to make a payment for withholding any tax, deduct or withhold or pay to SARS the amount of tax, as and when required under a tax Act,

is guilty of an offence and is liable, upon conviction, to a fine or to imprisonment for a period not exceeding two years.''.

Short title and commencement

36. (1) This Act is called the Tax Administration Laws Amendment Act, 2020.

(2) 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.

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(c) nalaat om—
 (i) te antwoord of eerlik en volledig te antwoord op enige vrae deur 'n SAID-amptenaar aan die persoon gestel, soos en wanneer ingevolge hierdie Wet vereis word;
 (ii) 'n eed of plegtige verklaring af te lê, soos en wanneer ingevolge hierdie Wet vereis word;

(d) 'n SAID-amptenaar belemmer of verhinder in die uitvoer van die amptenaar se pligte;

(e) weier om bystand te verskaf soos vereis ingevolge artikel 49(1);

(f) homself of haarself voordoen as 'n SAID-amptenaar wie die bepalings van hierdie Wet uitvoer;

(g) daardie persoon se bates verkwis of 'n ander persoon bystaan om daardie ander persoon se bates te verkwis ten einde die invordering van enige belastings, boetes of rente te belemmer,

is skuldig aan 'n misdryf en by skuldigbevinding strafbaar met 'n boete of met gevangenisstraf vir 'n tydperk van hoogtens twee jaar.

(2) Enige persoon wat opstelik en nalatiglik nalaat om—

(a) te registreer of om SAID van 'n verandering in geregistreerde besonderhede soos vereis ingevolge Hoofstruk 3 in kennis te stel

(b) 'n verteenwoordigende belastingpligtige aan te stel of SAID van die aanstelling of verandering van 'n verteenwoordigende belastingpligtige soos vereis kragtens artikel 153 of 249 in kennis te stel;

(c) as 'n belastingpraktisyn te registreer soos kragtens artikel 240 vereis;

(d) 'n opgawe of dokument aan SAID te verskaf of 'n dokument aan 'n persoon uit te reik soos kragtens 'n Belastingwet vereis;

(e) rekords soos vereis kragtens hierdie Wet te behou;

(f) enige inligting, dokument of goed, uitgesluit inligting kragtens artikel 46(8) aangevra, te verstrek, produseer of beskikbaar te maak;

(g) teenwoordig te wees en getuienis af te lê, soos en wanneer ingevolge hierdie Wet vereis word;

(h) 'n aanwysing of instruksie aan 'n persoon na te kom wat kragtens 'n Belastingwet deur SAID uitgereik word;

(i) enige wesenlike feite aan SAID te openbaar wat kragtens hierdie Wet geopenbaar moes gewees het of om SAID in kennis te stel van enigiets waaroor die persoon SAID kragtens 'n Belastingwet oor in kennis moet stel;

(j) die bepalings van artikels 179 tot 182 na te kom, indien daardie persoon deur SAID kennis gegee is om die bates oor te dra of die bedrae aan SAID te betaal soos bedoel in daardie artikels; of

(k) in die geval waar daardie persoon verplig is om 'n betaling vir die terughouding van enige belasting te maak, belasting af te trek of terug te hou of enige bedrag belasting aan SAID te betaal soos en wanneeer ingevolge 'n Belastingwet vereis,

is skuldig aan 'n misdryf en by skuldigbevinding strafbaar met 'n boete of met gevangenisstraf vir 'n tydperk van hoogtens twee jaar.".

Kort titel en inwerkingtreding

36. (1) Hierdie Wet heet die Wysigingswet op Belastingadministrasiewette, 2020.

(2) Tensy hierdie Wet anders bepaal of dit uit die samehang anders blyk, tree die wysigings wat deur hierdie Wet aangebring word op die datum van promulgering van hierdie Wet in werking.

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