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Kaapstad,

THE PRESIDENCY

No. 14 16 January 2014

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

Act No. 39 of 2013: Tax Administration Laws Amendment Act, 2013

DIE PRESIDENSIE

No. 14 16 Januarie 2014

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

Wet No 39 van 2013: Wysigingswet op Belastingadministrasiewette, 2013



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

ALGEMENE VERDUIDELIKENDE NOTA:

- [] Woorde in vet druk tussen vierkantige hake dui skrappings uit
bestaande verordenings aan.
- _____ Woorde met 'n volstreep daaronder dui invoegings in bestaande
verordenings aan.

*(Engelse teks deur die President geteken)
(Goedgekeur op 14 Januarie 2014)*

WET

Ten einde—

- die Wet op Hereregte, 1949, te wysig deur gevolglike wysigings aan te bring;
 - die Inkomstebelastingwet, 1962, te wysig deur tekstuele en gevolglike wysigings aan te bring; bepaling te wysig; en tegniese korreksies aan te bring;
 - die Doeane en Aksynswet, 1964, te wysig deur 'n bepaling te wysig; 'n nuwe bepaling te maak; en om bepaling te wysig;
 - die Wet op Belasting op Toegevoegde Waarde, 1991, te wysig deur tegniese korreksies aan te bring;
 - die “Umthetho Wezibizontela Wokuthuthukisa Amakhono” 1999, te wysig deur 'n nuwe bepaling te maak; en gevolglike wysigings aan te bring;
 - die “Mulayo wa Zwibviswa zwa Ndindakhombo ya u Shaya Mushumo”, 2002, te wysig deur 'n nuwe bepaling te maak; en gevolglike wysigings aan te bring;
 - die Wet op Belasting op Oordrag van Sekuriteite, 2007, te wysig deur gevolglike wysigings aan te bring;
 - die “Moloa wa Royalithi ya Methopo ya Diminerale le Petroliamo, wa” 2008, te wysig deur gevolglike wysigings aan te bring;
 - die “Moloa wa Royalithi (Tshepediso) ya Methopo ya Diminerale le Petroliamo, wa” 2008, te wysig deur 'n tegniese korreksie aan te bring;
 - die Wet op Belastingadministrasie, 2011, te wysig deur sekere bepaling te wysig; tegniese korreksies aan te bring; en tekstuele en gevolglike wysigings aan te bring;
- en om voorsiening te maak vir aangeleenthede wat daarmee verband hou.

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

Wysiging van artikel 20B van Wet 40 van 1949, soos ingevoeg deur artikel 9 van Wet 45 van 2003

1. Artikel 20B van die Wet op Hereregte, 1949, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang: 5

“(3) 'n Beslissing van die Kommissaris ingevolge subartikel (1) is onderhewig aan beswaar en appèl ingevolge Hoofstuk 9 van die Wet op Belastingadministrasie [onderhewig], en wanneer by verrigtinge wat daarop betrekking het, bewys word dat die betrokke transaksie, handeling, skemas of verstandhoudings 'n belastingvoordeel tot gevolg het of sou hê, word vermoed, totdat die teendeel bewys word, dat bedoelde transaksie, handeling, skemas of verstandhouding uitsluitlik of hoofsaaklik aangegaan of uitgevoer is ten einde 'n belastingvoordeel te verkry.” 10

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

2. Section 3 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (4) for paragraph (h) of the following paragraph: 10

“(h) paragraphs [12(5)(c)(i)] (bb)(A) of the proviso to paragraph 12A(6)(e), 29(2A), 29(7), 31(2), 65(1)(d) and 66(1)(e) of the Eighth Schedule.”.

Amendment of section 6quat of Act 58 of 1962, as substituted by section 4 of Act 59 of 2000 and amended by section 8 of Act 5 of 2001, section 20 of Act 60 of 2001, section 9 of Act 74 of 2002, section 16 of Act 45 of 2003, section 8 of Act 31 of 2005, section 7 of Act 35 of 2007, section 9 of Act 17 of 2009, section 7 of Act 18 of 2009, section 11 of Act 24 of 2011 and section 271 read with paragraph 29 of Schedule 1 to Act 28 of 2011 15

3. Section 6quat of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (5) of the following subsection: 20

“(5) Notwithstanding section [93,] 99(1) or 100 of the Tax Administration Act, an additional or reduced assessment in respect of a year of assessment to give effect to subsections (1) and (1A) may be made within a period that does not exceed six years from the date of the original assessment in respect of that year.”.

Amendment of section 6quin of Act 58 of 1962, as inserted by section 12 of Act 24 of 2011 and amended by section 13 of Act 24 of 2011 and section 4 of Act 21 of 2012 25

4. Section 6quin of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (3A) of the following subsection:

“(3A) Where an amount of tax is levied and withheld as contemplated in subsection (1)(a), no rebate may be deducted in terms of this section if the resident contemplated in subsection (1) does not, within 60 days from the date on which that amount of tax is withheld, submit to the Commissioner a [declaration in such form as may be required by the Commissioner] return that the amount of tax was levied and withheld as contemplated in subsection (1)(a).”.

Amendment of section 64K of Act 58 of 1962, as inserted by section 56 of Act 60 of 2008 and amended by section 53 of Act 17 of 2009, section 84 of Act 24 of 2011, section 271 read with paragraph 55 of Schedule 1 to Act 28 of 2011 and section 14 of Act 21 of 2012 35

5. Section 64K of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (1) for paragraph (d) of the following paragraph: 40

“(d) If, in terms of this Part, a person has paid a dividend or received a dividend that is exempt in terms of section 64F, that person must submit a return to the Commissioner by the last day of the month following the month during which the dividend is paid or received.”.

Amendment of section 64N of Act 58 of 1962, as inserted by section 53 of Act 17 of 2009 and amended by section 17 of Act 21 of 2012 45

6. Section 64N of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (5) of the following subsection:

“(5) A company or regulated intermediary must obtain proof of any tax paid to any sphere of government of any country other than the Republic and deducted 50

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

2. Artikel 3 van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (4) paragraaf (h) deur die volgende paragraaf te vervang: 10

“(h) paragrawe [12(5)(c)(i)] (bb)(A) van die voorbehoudsbepaling tot paragraaf 12A(6)(e), 29(2A), 29(7), 31(2), 65(1)(d) en 66(1)(e) van die Agtste Bylae.”.

Wysiging van artikel 6quat van Wet 58 of 1962, soos vervang deur artikel 4 van Wet 59 van 2000 en gewysig deur artikel 8 van Wet 5 van 2001, artikel 20 van Wet 60 van 2001, artikel 9 van Wet 74 van 2002, artikel 16 van Wet 45 van 2003, artikel 8 van Wet 31 van 2005, artikel 7 van Wet 35 van 2007, artikel 9 van Wet 17 van 2009, artikel 7 van Wet 18 van 2009, artikel 11 van Wet 24 van 2011 en artikel 271 gelees saam met paragraaf 29 van Bylae 1 by Wet 28 van 2011 15

3. Artikel 6quat van die Inkomstebelastingwet, 1962, word hierby gewysig deur subartikel (5) deur die volgende subartikel te vervang: 20

“(5) Ondanks artikels [93,] 99(1) of 100 van die Wet op Belastingadministrasie, kan ’n addisionele of verminderde aanslag ten opsigte van ’n jaar van aanslag om aan subartikels (1) en (1A) uitvoering te gee, binne ’n tydperk wat nie ses jaar vanaf die datum van die oorspronklike aanslag ten opsigte van daardie jaar oorskry nie, gemaak word.”. 25

Wysiging van artikel 6quin van Wet 58 van 1962, soos ingevoeg deur artikel 12 van Wet 24 van 2011 en gewysig deur artikel 13 van Wet 24 van 2011 en artikel 4 van Wet 21 van 2012

4. Artikel 6quin van die Inkomstebelastingwet, 1962, word hierby gewysig deur subartikel (3A) deur die volgende subartikel te vervang: 30

“(3A) Waar ’n bedrag van belasting gehef en teruggehou word soos in subartikel (1)(a) beoog, mag geen korting ingevolge hierdie artikel afgetrek word nie indien die inwoner in subartikel (1) beoog nie, binne 60 dae vanaf die datum waarop daardie bedrag van belasting teruggehou word, aan die Kommissaris ’n [verklaring in die vorm deur die Kommissaris vereis] opgawe voorlê dat die bedrag van belasting gehef en teruggehou is soos in subartikel (1)(a) beoog.”. 35

Wysiging van artikel 64K van Wet 58 van 1962, soos ingevoeg deur artikel 56 van Wet 60 van 2008 en gewysig deur artikel 53 van Wet 17 van 2009, artikel 84 van Wet 24 van 2011, artikel 271 gelees saam met paragraaf 55 van Bylae 1 by Wet 28 van 2011 en artikel 14 van Wet 21 van 2012 40

5. Artikel 64K van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (1) paragraaf (d) deur die volgende paragraaf te vervang:

“(d) Indien, ’n persoon ingevolge hierdie Deel, ’n dividend betaal het of ’n dividend ontvang het wat kragtens artikel 64F vrygestel is, moet daardie persoon teen die laaste dag van die maand wat volg op die maand gedurende wanneer die dividend betaal of ontvang is, ’n opgawe aan die Kommissaris voorlê.”. 45

Wysiging van artikel 64N van Wet 58 van 1962, soos ingevoeg deur artikel 53 van Wet 17 van 2009 en gewysig deur artikel 17 van Wet 21 van 2012 50

6. Artikel 64N van die Inkomstebelastingwet, 1962, word hierby gewysig deur in die Engelse teks subartikel (5) deur die volgende subartikel te vervang:

“(5) A company or regulated intermediary must obtain proof of any tax paid to any sphere of government of any country other than the Republic and deducted

from the **[dividend]** dividends tax payable in terms of this section, in the form and manner prescribed by the Commissioner.”.

Amendment of paragraph 1 of Fourth Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and 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 17 of Act 18 of 2009, section 18 of Act 8 of 2010 and section 93 of Act 24 of 2011

7. (1) Paragraph 1 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in the definition of “personal service provider” for the words following subparagraph (c) of the following words:

“except where such company or trust throughout the year of assessment employs three or more full-time employees who are on a full-time basis engaged in the business of such company or trust of rendering any such service, other than any employee who is a **[shareholder or member of]** holder of a share in the company or member of the trust or is a connected person in relation to such person;”.

(2) Subsection (1) comes into operation on 1 January 2014.

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

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

(a) by the substitution in subparagraph (4) for items (a), (b) and (bA) of the following items, respectively:

“(a) any contribution by the employee concerned to any pension fund or provident fund which the employer is entitled or required to deduct from that remuneration, but limited to the deduction to which the employee is entitled under section 11(k) having regard to the remuneration and the period in respect of which it is payable;

(b) at the option of the employer, any contribution to a retirement annuity fund by the employee in respect of which proof of payment has been furnished to the employer, but limited to the deduction to which the employee is entitled under section **[11(n)] 11(k)** having regard to the remuneration and the period in respect of which it is payable;

(bA) any contribution made by the employer to any retirement annuity fund for the benefit of the employee, but limited to the deduction to which the employee is entitled under section **[11(n)] 11(k)** having regard to the remuneration and the period in respect of which it is payable;”;

(b) by the deletion in subparagraph (4) of items (c) and (cA).

from the **[dividend]** dividends tax payable in terms of this section, in the form and manner prescribed by the Commissioner.”.

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

7. (1) Paragraaf 1 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur in die omskrywing van “persoonlike diensverskaffer” die woorde wat volg op subparagraaf (c) volg deur die volgende woorde te vervang:

“behalwe waar sodanige maatskappy of trust gedurende die hele jaar van aanslag drie of meer voltydse werknemers in diens het wat op ’n voltydse basis betrokke is by die besigheid van sodanige maatskappy of trust om enige sodanige diens te lewer, buiten ’n werknemer wat ’n **[aandeelhouer of lid van]** houer van ’n aandeel in die maatskappy of lid van die trust is of ’n verbonde persoon met betrekking tot sodanige persoon is;”.

(2) Subartikel (1) tree op 1 Januarie 2014 in werking.

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

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

(a) deur in subparagraaf (4) items (a), (b) en (bA) onderskeidelik, deur die volgende items te vervang:

“(a) enige bydrae deur die betrokke werknemer aan ’n pensioenfonds of voorsorgfonds wat die werkgewer geregtig of verplig is om van die besoldiging af te trek, maar beperk tot die aftrekking waartoe die werknemer kragtens artikel 11(k) geregtig is, met inagneming van die besoldiging en die tydperk ten opsigte waarvan dit betaalbaar is;

(b) ter keuse van die werkgewer, enige bydrae aan ’n uittredingannuïteitsfonds deur die werknemer, ten opsigte waarvan bewys van betaling aan die werkgewer voorgelê is, maar beperk tot die aftrekking waartoe die werknemer kragtens artikel **[11(n)] 11(k)** geregtig is, met inagneming van die besoldiging en die tydperk ten opsigte waarvan dit betaalbaar is;

(bA) enige bydrae deur die werkgewer aan enige uittredingannuïteitsfonds tot die voordeel van die werknemer gemaak, maar beperk tot die aftrekking waartoe die werknemer gevolgde artikel **[11(n)] 11(k)** geregtig is met inagneming van die besoldiging en die tydperk ten opsigte waarvan dit betaalbaar is;”;

(b) deur in subparagraaf (4) items (c) en (cA) te skrap.

(2) Paragraph (a) of subsection (1) comes into operation on 1 March 2015 and applies in respect of amounts contributed on or after that date.

(3) Paragraph (b) of subsection (1) comes into operation on 1 March 2015 and applies in respect of premiums paid on or after that date.

Amendment of paragraph 11B of Fourth Schedule to Act 58 of 1962, as inserted by section 41 of Act 90 of 1988 and amended by section 22 of Act 70 of 1989, section 47 of Act 101 of 1990, section 46 of Act 129 of 1991, section 34 of Act 141 of 1992, section 3 of Act 168 of 1993, section 40 of Act 21 of 1995, section 35 of Act 36 of 1996, section 48 of Act 28 of 1997, section 53 of Act 30 of 1998, section 56 of Act 59 of 2000, section 33 of Act 30 of 2002, section 56 of Act 74 of 2002, section 22 of Act 16 of 2004, section 43 of Act 20 of 2006, section 57 of Act 8 of 2007, section 44 of Act 3 of 2008, section 70 of Act 60 of 2008, section 20 of Act 8 of 2010 and section 271 read with paragraph 82 of Schedule 1 of Act 28 of 2011 5 10

9. Paragraph 11B of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the deletion of subparagraph (6). 15

Amendment of paragraph 11C of Fourth Schedule to Act 58 of 1962, as inserted by section 22 of Act 19 of 2001 and amended by section 85 of Act 45 of 2003 and section 271 read with paragraph 83 of Schedule 1 of Act 28 of 2011

10. Paragraph 11C of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the deletion of subparagraph (5). 20

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 and section 21 of Act 4 of 2008

11. (1) Paragraph 13 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended— 25

(a) by the substitution for subparagraph (7) of the following subparagraph:

“(7) It shall be sufficient compliance with the provisions of sub-paragraph (1) or (4) in regard to the delivery of any employee’s tax certificate to any employee or former employee if such certificate is delivered to the employees’ authorized agent or the representative taxpayer in respect of the remuneration show in such certificate or, where delivery cannot conveniently be effected by personal delivery, if such certificate is sent to the employee or former employee or such agent or representative taxpayer [by registered post].”; and 30

(b) by the deletion of subparagraph (12). 35

(2) Subsection (1)(b) is deemed to have come into operation on 1 January 2013.

Amendment of paragraph 17 of Fourth Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and amended by section 27 of Act 90 of 1964, section 4 of Act 88 of 1971, section 33 of Act 103 of 1976, section 30 of Act 104 of 1980, section 51 of Act 101 of 1990 and section 57 of Act 59 of 2000 and section 271 read with item 88 of Schedule 1 to Act 28 of 2011 40

12. (1) Paragraph 17 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (5) of the following subparagraph:

“(5) The Commissioner may from time to time, having regard to the rates of normal tax as fixed by Parliament or foreshadowed by the Minister in his or her budget statement or [as varied by the Minister under section 5(3) of this Act,] to the rebates applicable in terms of section 6(2) [and (3)(a) and section 6quat] of this Act and [to] taking into account any other factors having a bearing upon the 45

(2) Paragraaf (a) van subartikel (1) tree op 1 Maart 2015 in werking en is van toepassing of bedrae op of na daardie datum bygedra.

(3) Paragraaf (b) van subartikel (1) tree op 1 Maart 2015 in werking en is van toepassing op premies op of na daardie datum betaal.

Wysiging van paragraaf 11B van Vierde Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 41 van Wet 90 van 1988 en gewysig deur artikel 22 van Wet 70 van 1989, artikel 47 van Wet 101 van 1990, artikel 46 van Wet 129 van 1991, artikel 34 van Wet 141 van 1992, artikel 3 van Wet 168 van 1993, artikel 40 van Wet 21 van 1995, artikel 35 van Wet 36 van 1996, artikel 48 van Wet 28 van 1997, artikel 53 van Wet 30 van 1998, artikel 56 van Wet 59 van 2000, artikel 33 van Wet 30 van 2002, artikel 56 van Wet 74 van 2002, artikel 22 van Wet 16 van 2004, artikel 43 van Wet 20 van 2006, artikel 57 van Wet 8 van 2007, artikel 44 van Wet 3 van 2008, artikel 70 van Wet 60 van 2008, artikel 20 van Wet 8 van 2010 en artikel 271 gelees saam met paragraaf 82 van Bylae 1 by Wet 28 van 2011

9. Paragraaf 11B van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (6) te skrap. 15

Wysiging van paragraaf 11C van Vierde Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 22 van Wet 19 van 2001 en gewysig deur artikel 85 van Wet 45 van 2003 en artikel 271 gelees saam met paragraaf 83 van Bylae 1 by Wet 28 van 2011

10. Paragraaf 11C van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (5) te skrap. 20

Wysiging van paragraaf 13 van Vierde Bylae by 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 en artikel 21 van Wet 4 van 2008

11. (1) Paragraaf 13 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur subparagraaf (7) deur die volgende subparagraaf te vervang:

“(7) Dit is genoegsame voldoening aan die bepalings van subparagraaf (1) of (4) met betrekking tot die verstrekking van ’n werknemersbelastingcertifikaat aan ’n werknemer of voormalige werknemer indien die sertifikaat aan die werknemer se gemagtigde agent of die verteenwoordigende belastingpligtige ten opsigte van die besoldiging in die sertifikaat aangetoon, verstrekk, of, in die geval waar dit nie geleë is om die sertifikaat persoonlik af te lewer nie, indien die sertifikaat aan die werknemer of voormalige werknemer of bedoelde agent of verteenwoordigende belastingpligtige [per aangetekende pos] gestuur word.”; en

(b) deur subparagraaf (12) te skrap.

(2) Subartikel (1)(b) word geag op 1 Januarie 2013 in werking te getree het. 40

Wysiging van paragraaf 17 van Vierde Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963 en gewysig deur artikel 27 van Wet 90 van 1964, artikel 4 van Wet 88 van 1971, artikel 33 van Wet 103 van 1976, artikel 30 van Wet 104 van 1980, artikel 51 van Wet 101 van 1990 en artikel 57 van Wet 59 van 2000 en artikel 271 gelees saam met item 88 van Bylae 1 by Wet 28 van 2011

12. (1) Paragraaf 17 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (5) deur die volgende subparagraaf te vervang:

“(5) Die Kommissaris kan, met inagneming van die skale van die normale belasting soos deur die Parlement vasgestel of deur die Minister in sy begrotingsrede in die vooruitsig gestel of [soos deur die Minister ingevolge artikel 5(3) van hierdie Wet verander,] die kortings wat ingevolge artikel 6(2) [en (3)(a) en artikel 6quat] van hierdie Wet van toepassing is, en met inagneming van enige ander faktore wat met die waarskynlike aanspreeklikheid van belastingpligtiges vir normale belasting in verband staan, van tyd tot tyd tabelle

probable liability of taxpayers for normal tax, prescribe tables for optional use by provisional taxpayers falling within any category specified by the Commissioner, or by provisional taxpayers generally, for the purpose of estimating the liability of such taxpayers for normal tax, and the Commissioner may prescribe the manner in which such tables shall be applied together with the period for which such tables shall remain in force.” 5

(2) Subsection (1) is deemed to have come into operation on 1 January 2013.

Amendment of paragraph 19 of Fourth Schedule to Act 58 of 1962, as amended by section 28 of Act 88 of 1965, section 46 of Act 89 of 1969, section 43 of Act 88 of 1971, section 50 of Act 85 of 1974, section 49 of Act 94 of 1983, section 52 of Act 101 of 1990, section 44 of Act 21 of 1995, section 37 of Act 5 of 2001, section 87 of Act 45 of 2003, section 54 of Act 31 of 2005, section 46 of Act 3 of 2008, section 18 of Act 61 of 2008, section 23 of Act 18 of 2009, section 271 of Act 28 of 2011 read with item 90 of Schedule 1 to Act 28 of 2011 and section 22 of Act 21 of 2012 10

13. (1) Paragraph 19 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended— 15

(a) by the insertion in subparagraph (1)(d)(i) after subsubitem (aa) of the word “and”;

(b) by the substitution in subparagraph (1)(d)(i) for subsubitem (bb) of the following subsubitem: 20

“(bb) the taxable portion of any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit, other than any amount included under paragraph (eA) of the definition of ‘gross income’ in section 1;” and

(c) by the deletion in subparagraph (1)(d)(i) of subsubitem (cc). 25

(2) Subsection (1) is deemed to have come into operation on 1 March 2012 and applies in respect of years of assessment commencing on or after that date.

Amendment of paragraph 20A of Fourth Schedule to Act 58 of 1962, as inserted by section 25 of Act 52 of 1970 and amended by section 45 of Act 88 of 1971, section 52 of Act 85 of 1974, section 40 of Act 121 of 1984, section 88 of Act 45 of 2003, section 271 read with item 92 of Schedule 1 to Act 28 of 2011 and section 24 of Act 22 of 2012 30

14. (1) Paragraph 20A of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (1) of the following subparagraph: 35

“(1) Subject to the provisions of subparagraphs (2) and (3), where any provisional taxpayer is liable for the payment of normal tax in respect of any amount of taxable income derived by that provisional taxpayer during any year of assessment and the estimate of the taxpayer’s taxable income for that year required to be submitted by the taxpayer under paragraph 19(1) during the period contemplated in paragraph 21(1)(b)[, 22(1)] or 23(b), as the case may be, was not submitted by the taxpayer on or before the last day of that year the taxpayer shall, unless the Commissioner has estimated the said taxable income under paragraph 19(2) or has increased the amount thereof under paragraph 19(3), be required to pay to the Commissioner, in addition to the normal tax chargeable in respect of such taxable income, a penalty, which is deemed to be a percentage based penalty imposed under Chapter 15 of the Tax Administration Act, equal to 20 per cent of the amount by which the normal tax payable by the taxpayer in respect of such taxable income exceeds the sum of any amounts of provisional tax paid by the taxpayer in respect of such taxable income within any period allowed for the payment of such provisional tax under this Part and any amounts of employees’ tax deducted or withheld from the taxpayer’s remuneration by the taxpayer’s employer during such year.” 40 45 50

(2) Subsection (1) is deemed to have come into operation on 1 January 2013.

voorskryf vir opsionele gebruik deur voorlopige belastingpligtiges wat in 'n kategorie val wat deur die Kommissaris aangedui word, of deur alle voorlopige belastingpligtiges, ten einde skattings te maak van die aanspreeklikheid van bedoelde belastingpligtiges vir normale belasting, en die Kommissaris kan die wyse voorskryf waarop sodanige tabelle toegepas moet word, tesame met die tydperk waarvoor sodanige tabelle sal geld. 5

(2) Subartikel (1) word geag op 1 Januarie 2013 in werking te getree het.

Wysiging van paragraaf 19 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 28 van Wet 88 van 1965, artikel 46 van Wet 89 van 1969, artikel 43 van Wet 88 van 1971, artikel 50 van Wet 85 van 1974, artikel 49 van Wet 94 van 1983, artikel 52 van Wet 101 van 1990, artikel 44 van Wet 21 van 1995, artikel 37 van Wet 5 van 2001, artikel 87 van Wet 45 van 2003, artikel 54 van Wet 31 van 2005, artikel 46 van Wet 3 van 2008, artikel 18 van Wet 61 van 2008, artikel 23 van Wet 18 van 2009, artikel 271 van Wet 28 van 2011 gelees saam met item 90 van Bylae 1 by Wet 28 van 2011 en artikel 22 van Wet 21 van 2012 15

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

- (a) deur in subparagraaf (1)(d)(i) die woord “en” na subsubitem (aa) in te voeg;
- (b) deur in subparagraaf (1)(d)(i) subsubitem (bb) deur die volgende subsubitem te vervang: 20

“(bb) die belasbare gedeelte van enige uitreefonds enkelbedragvoordeel, uitreefonds enkelbedragontrekkingsvoordeel of skeidingsvoordeel, behalwe enige bedrag ingevolge paragraaf (eA) van die omskrywing van ‘bruto inkomste’ in artikel 1, ingesluit;” en 25

- (c) deur in subparagraaf (1)(d)(i) subsubitem (cc) te skrap.

(2) Subartikel (1) word geag op 1 Maart 2012 in werking te getree het en is van toepassing op jare van aanslag wat op of na daardie datum in aanvang geneem het.

Wysiging van paragraaf 20A van Vierde Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 25 van Wet 52 van 1970 en gewysig deur artikel 45 van Wet 88 van 1971, artikel 52 van Wet 85 van 1974, artikel 40 van Wet 121 van 1984, artikel 88 van Wet 45 van 2003, artikel 271 gelees saam met item 92 van Bylae 1 by Wet 28 van 2011 en artikel 24 van Wet 22 van 2012 30

14. (1) Paragraaf 20A van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (1) deur die volgende subparagraaf te vervang: 35

“(1) Behoudens die bepalings van subparagraawe (2) en (3), waar 'n voorlopige belastingpligtige aanspreeklik is vir die betaling van normale belasting ten opsigte van 'n bedrag van belasbare inkomste wat daardie voorlopige belastingpligtige gedurende 'n jaar van aanslag verkry het en die skatting van die belastingpligtige se belasbare inkomste vir daardie jaar wat volgens voorskrif van paragraaf 19(1) gedurende die in paragraaf 21(1)(b) [, 22(1)] of 23(b) beoogde tydperk, na gelang van die geval, verstrek moes gewees het, nie op of voor die laaste dag van daardie jaar of, waar die tydperk vir die betaling van voorlopige belasting ten opsigte van bedoelde tydperk deur die belastingpligtige verskuldig, ingevolge paragraaf 25(2) tot 'n datum na die end van bedoelde jaar verleng is, op of voor dié datum, deur die belastingpligtige verstrek is nie, moet die belastingpligtige, tensy die Kommissaris bedoelde belasbare inkomste ingevolge paragraaf 19(2) geskat het of die bedrag daarvan ingevolge paragraaf 19(3) verhoog het, by wyse van addisionele belasting bo en behalwe die normale belasting wat ten opsigte van bedoelde belasbare inkomste hefbaar is, 'n bedrag aan die Kommissaris betaal gelyk aan 20 persent van die bedrag waarmee die normale belasting wat deur die belastingpligtige betaalbaar is ten opsigte van bedoelde belasbare inkomste deur die belastingpligtige betaal binne 'n tydperk wat vir die betaling van daardie voorlopige belasting ingevolge hierdie Deel toegelaat word of binne 'n verlenging van daardie tydperk ingevolge paragraaf 25(2) en enige bedrae aan werknemersbelasting wat deur die belastingpligtige se werkgewer gedurende bedoelde jaar van die belastingpligtige se besoldiging afgetrek of teruggehou is, te bowe gaan.” 50 55

(2) Subartikel (1) word geag op 1 Januarie 2013 in werking te getree het.

Amendment of paragraph 11 of Sixth Schedule to Act 58 of 1962, as amended by section 271 read with paragraph 99 of Schedule 1 to Act 28 of 2011 and section 26 of Act 21 of 2012

15. (1) Paragraph 11 of the Sixth Schedule to the Income Tax Act, 1962, is hereby amended— 5

(a) by the substitution for subparagraph (4A) of the following subparagraph: 5

“(4A) For the purposes of paragraph 2(1) of the Fourth Schedule **[and]**, section 89*bis*(2), section 6 of the Skills Development Levies Act, 1999 (Act No. 9 of 1999), and section 8 of the Unemployment Insurance Contributions Act, 2002 (Act No. 4 of 2002), a registered micro business 10
may elect to pay the amounts deducted or withheld in terms of that paragraph or **[section]** those sections to the Commissioner—

(i) with regard to amounts deducted or withheld during the first six calendar months from the first day of the year of assessment, **[by]** within seven days after the end of such period; and 15

(ii) with regard to amounts deducted or withheld within the next six calendar months following the period in item (i), **[by the last day of the year of assessment]** within seven days after the end of such period.”; and 20

(b) by the insertion after subparagraph (4A) of the following subparagraph: 20

“(4B) If a registered micro business has made an election in terms of subparagraph (4A), the election must apply to all amounts deducted or withheld in terms of the applicable provisions referred to in that subparagraph.”. 25

(2) Subsection (1) comes into operation on 1 March 2014 and applies in respect of tax periods commencing on or after that date. 25

**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, sections 3 and 15 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, Schedule 3 of Act 34 of 1997, section 58 30
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 and section 25 of Act 61 of 2008, section 24 of Act 8 of 2010 and section 3 of Act 25 of 2011 35**

16. Section 4 of the Customs and Excise Act, 1964, is hereby amended—

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

“(4) (a) An officer may, for the purposes of this Act[—
(i) **without previous notice, at any time]** enter any premises **[whatsoever and make such examination and enquiry as he deems necessary]** subject to the other provisions of this section. 40

(aA) An officer may enter premises in terms of paragraph (a) only on authority of a warrant issued by a magistrate or judge, provided that in the case of the following categories of premises an officer may enter the premises without a warrant: 45

(i) Premises managed or operated by the State or a public entity within the meaning of the Public Finance Management Act, 1999 (Act No 1 of 1999) as part of a port, airport, railway station or land border post and on which an activity to which this Act applies is carried out or allowed; 50

(ii) premises licensed or registered in terms of this Act;

(iii) premises occupied by a person licensed or registered in terms of this Act and used for purposes of the business for which that person is licensed or registered; and

(iv) premises entered by an officer with the consent of the owner or person in physical control of the premises after that owner or 55

Wysiging van paragraaf 11 van Sesde Bylae by Wet 58 van 1962, soos gewysig deur artikel 271 gelees saam met paragraaf 99 van Bylae 1 by Wet 28 van 2011 en artikel 26 van Wet 21 van 2012

15. (1) Paragraaf 11 van die Sesde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig— 5

(a) deur subparagraaf (4A) deur die volgende subparagraaf te vervang:

“(4A) Vir doeleindes van paragraaf 2(1) van die Vierde Bylae [en], artikel 89bis(2), artikel 6 van die “Skills Development Levies Act, 1999” (Wet No. 9 van 1999), en artikel 8 van die “Unemployment Insurance Contributions Act, 2002” (Wet No. 4 van 2002), kan ’n geregistreeerde mikrobegigheid kies om die bedrae afgetrek of teruggehou ingevolge daardie paragraaf of daardie artikels aan die Kommissaris te betaal— 10

(i) met betrekking tot bedrae afgetrek of teruggehou gedurende die eerste ses kalendermaande vanaf die eerste dag van die jaar van aanslag, [teen] binne sewe dae na die einde van bedoelde tydperk; en 15

(ii) ten opsigte van bedrae afgetrek of teruggehou gedurende die volgende ses kalendermaande wat volg op die tydperk in item (i), [teen die laaste dag van die jaar van aanslag] binne sewe dae na die einde van bedoelde tydperk.”; en 20

(b) deur die volgende subparagraaf na subparagraaf (4A) in te voeg:

“(4A) Indien ’n geregistreeerde mikrobegigheid ’n keuse ingevolge subparagraaf (4A) uitgeoefen het, moet hierdie keuse op alle bedrae afgetrek of teruggehou ingevolge die tersaaklike bepalings soos in daardie subparagraaf na verwys, van toeepassing wees.”. 25

(2) Subartikel (1) tree op 1 Maart 2014 in werking en is van toepassing op belastingtydperke wat op of na daardie datum in aanvang neem.

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, artikels 3 en 15 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, Bylae 3 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 en artikel 25 van Wet 61 van 2008, artikel 24 van Wet 8 van 2010 en artikel 3 van Wet 25 van 2011 30 35

16. Artikel 4 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

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

“(4) (a) ’n Beampte kan, by die toepassing van hierdie Wet [— (i) te eniger tyd sonder voorafgaande kennisgewing], behoudens die ander bepalings van hierdie artikel, enige perseel [hoegenaamd] betree [en die ondersoek instel en die navrae doen wat hy nodig ag];. 40

(aA) ’n Beampte kan persele ingevolge paragraaf (a) slegs op gesag van ’n lasbrief uitgereik deur ’n landdros of regter betree, met dien verstande dat ’n beampte die perseel sonder ’n lasbrief kan betree in die geval van die volgende kategorieë van persele: 45

(i) Persele wat bestuur of bedryf word deur die Staat of ’n openbare instelling ooreenkomstig die bedoeling van die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999), as deel van ’n hawe, lughawe, spoorwegstasie of land grenspos en waarop ’n aktiwiteit waarop hierdie Wet van toepassing is, uitgevoer of toegelaat word; 50

(ii) persele ingevolge hierdie Wet gelisensieer of geregistreeer; 55

(iii) persele wat geokkupeer word deur ’n persoon ingevolge hierdie Wet gelisensieer of geregistreeer en wat gebruik word vir die doeleindes van die begigheid waarvoor daardie persoon gelisensieer of geregistreeer is; en

(iv) persele wat deur ’n beampte met die toestemming van die eienaar of persoon in fisiese beheer van die perseel betree word nadat 60

person was informed that there is no obligation to admit the officer in the absence of a warrant.

(aB) An officer may without a warrant enter any premises for which a warrant is required in terms of paragraph (aA) if the officer on reasonable grounds believes—

- (i) that a warrant will be issued by a magistrate or judge if a warrant is applied for; and
- (ii) that the delay in obtaining the warrant is likely to defeat the purpose for which the officer seeks to enter the premises.

(aC) An officer may for purposes of this Act—

- (i) after having gained entry to any premises in terms of this subsection, conduct an inspection, examination, enquiry or a search;
- (ii) while [he] the officer is on the premises or at any other time require from any person the production then and there, or at a time and place fixed by the officer, of any book, document or thing which by this Act is required to be kept or exhibited or which relates to or which [he] the officer has reasonable cause to suspect of relating to matters dealt with in this Act and which is or has been on the premises or in the possession or custody or under the control of any such person or his employee;
- (iii) at any time and at any place require from any person who has or is believed to have the possession or custody or control of any book, document or thing relating to any matter dealt with in this Act, the production thereof then and there, or at a time and place fixed by the officer; and
- (iv) examine and make extracts from and copies of any such book or document and may require from any person an explanation of any entry therein and may attach any such book, document or thing as in [his] the opinion of the officer may afford evidence of any matter dealt with in this Act.

(b) An officer may take with him or her on to any premises an assistant or a member of the police force[.], provided that only those assistants and members of the police force whose presence, in the reasonable opinion of the officer, is necessary for purposes of conducting the inspection, examination, enquiry or search on the premises may enter the premises.

(c) When entering any premises in terms of paragraph (aB), the officer shall comply with the following requirements:

- (i) The officer may enter the premises only during ordinary business hours unless in the reasonable opinion of the officer entry at any other time is necessary for purposes of this Act;
- (ii) the officer shall, upon seeking admission to the premises, inform the person in charge of the premises of the purpose of the entry;
- (iii) if the purpose of the entry is, or if the officer after having gained entry decides, to search the premises for goods, records or any other things in respect of which an offence in terms of this Act is suspected to have been committed or that may be used as evidence for the prosecution of such an offence—

(aa) the officer shall hand to the person in charge a written statement signed by the officer stating that a search of the premises is to be conducted unless, in the officer's reasonable opinion, there are circumstances of urgency which may result in the search being frustrated if its commencement is delayed until such a statement can be prepared;

- daardie eienaar of persoon meegedeel is dat daar geen veplyging is om die beampte in die afwesigheid van 'n lasbrief op die perseel toe te laat nie.
- (aB) 'n Beampte kan sonder n lasbrief enige perseel betree waarvoor 'n lasbrief ingevolge paragraaf (aA) vereis word, indien die beampte op redelike gronde glo— 5
- (i) dat 'n lasbrief deur 'n landdros of 'n regter uitgereik sal word indien daar om 'n lasbrief aansoek gedoen word; en
 - (ii) dat die vertraging wat deur die verkryging van die lasbrief veroorsaak sal word waarskynlik die doel waarvoor die beampte die perseel wil betree, sal verydel. 10
- (aC) 'n Beampte kan, by die toepassing van hierdie Wet—
- (i) nadat toegang ingevolge hierdie subartikel tot enige perseel verkry is, 'n inspeksie, ondersoek, navraag of deursoeking uitvoer; 15
 - (ii) terwyl [**hy**] die beampte op die perseel is of te eniger ander tyd eis dat enige persoon daar en dan of op 'n deur die beampte bepaalde tyd en plek enige boek, dokument of ding wat kragtens hierdie Wet gehou of vertoon moet word of wat betrekking het op of wat [**na hy**] die beampte op redelike gronde vermoed betrekking het op aangeleenthede waaroor hierdie Wet handel, en wat op die perseel of in besit of bewaring of onder beheer van enige sodanige persoon of sy werknemer is of was, voorlê; 20
 - (iii) te eniger tyd en op enige plek van enige persoon wat 'n boek, dokument of ding wat betrekking het op aangeleenthede waaroor hierdie Wet handel, in sy besit of bewaring of onder sy beheer het of vermoed word te hê, die voorlegging daarvan daar en dan of op 'n deur die beampte bepaalde tyd en plek vereis; en 25
 - (iv) enige sodanige boek of dokument ondersoek en uittreksels daaruit of afskrifte daarvan maak, en kan van enige persoon 'n uitleg vorder van enige inskrywing daarin en kan beslag lê op enige sodanige boek, dokument of ding wat volgens sy oordeel bewys kan oplewer van enige aangeleentheid waarop hierdie Wet betrekking het. 30
- (b) 'n Beampte kan met hom of haar 'n assistent of 'n lid van die polisiemag saamneem wanneer hy of sy enige perseel betree[.], met dien verstande dat slegs daardie assistente en lede van die polisiemag wie se teenwoordigheid, na die redelike oordeel van die beampte, nodig is vir die doeleindes van uitvoering van die inspeksie, ondersoek, navraag of deursoeking op die perseel, die perseel kan betree. 35 40
- (c) Wanneer enige perseel ingevolge paragraaf (aB) betree word, moet die beampte aan die volgende vereistes voldoen:
- (i) Die beampte kan die perseel slegs gedurende gewone besigheidsure betree tensy na die redelike oordeel van die beampte betreding op enige ander tyd nodig is vir die doeleindes van die Wet; 45
 - (ii) die beampte moet, by versoek om toegang tot die perseel, die persoon in beheer van die perseel van die doel van die betreding verwittig;
 - (iii) indien die doel van die betreding is, of indien die beampte nadat toegang verkry is besluit, om die perseel te deursoek vir goedere, rekords of enige ander dinge ten opsigte waarvan 'n misdryf ingevolge hierdie Wet na vermoede gepleeg is of wat as bewys vir die vervolging van sodanige misdryf gebruik kan word— 50
- (aa) moet die beampte aan die persoon in beheer 'n skriftelike verklaring onderteken deur die beampte oorhandig wat verklaar dat 'n deursoeking van die perseel uitgevoer gaan word tensy daar, na die beampte se redelike oordeel, omstandighede van dringendheid is wat tot gevolg mag hê dat die deursoeking verydel salword indien die aanvang daarvan uitgestel word totdat so 'n verklaring voorberei kan word; 55 60

- (bb) the officer's actions shall be confined to such searching, inspection, enquiries and examination as are reasonably necessary for the purpose of the search;
 - (cc) the officer may, either before or after complying with item (aa), take such steps as the officer considers necessary to prevent persons present on the premises from concealing, destroying or tampering with any documents, data or things located on the premises;
 - (dd) the person in charge shall have the right to be present, or to appoint a delegate to be present, during and to observe the search;
 - (ee) the officer shall compile an inventory of all items removed from the premises and shall, prior to leaving the premises, sign the inventory and hand a copy thereof to the person in charge: Provided that if it is not possible in the circumstances to compile, sign and hand such inventory to the person in charge before leaving the premises, the officer shall seal the items to be removed and as soon as possible after removal of the items from the premises, compile the inventory in the presence of the person in charge of the premises, if that person requested to be present, and sign and hand a copy of the inventory to that person;
 - (ff) the officer shall compile a schedule of all copies and extracts made in the course of the search and shall, prior to leaving the premises, sign and hand a copy thereof to the person in charge; and
 - (gg) the officer must conduct the search with strict regard for decency and order.
- (d) A judge or magistrate may issue a warrant referred to in paragraph (aA) only on written application by an officer setting out under oath or affirmation the grounds why it is necessary for an officer to gain access to the relevant premises.
- (e) If the purpose of the entry is to conduct a search of the premises for goods, records or any other things in respect of which an offence in terms of this Act is suspected to have been committed or that may be used as evidence for the prosecution of such an offence, the magistrate or judge may issue such warrant if it appears from the information on oath that—
- (i) there are reasonable grounds for suspecting that an offence in terms of this Act has been committed;
 - (ii) a search of the premises is likely to yield such goods, records or other things; and
 - (iii) the search is reasonably necessary for the purposes of this Act.”; and
- (b) by the substitution for subsection (6) of the following subsection:
- “(6) (a) If an officer, after having declared his or her official capacity and his or her purpose and having demanded admission into any premises and having complied with any applicable requirements of subsection (4), is not immediately admitted, **[he]** the officer and any person assisting **[him]** the officer may at any time, but at night only in the presence of a member of the police force, break open any door or window or break through any wall on the premises for the purpose of entry and search.
- (b) An officer or any person assisting **[him]** the officer may at any time break up any ground or flooring on any premises for the purpose of a search if the officer in his or her reasonable opinion considers such breaking up to be necessary for the purposes of this Act; and if any room, place, safe, chest, box or package is locked and the keys thereof are not produced on demand, may open such room, place, safe, chest, box or package in any manner.”.

- (bb) moet die beampte se optrede beperk wees tot sodanige deursoeking, inspeksie, navrae en ondersoek wat redelikerwys nodig is vir die doeleindes van die deursoeking;
- (cc) kan die beampte, voor of na voldoening aan item (aa), die stappe doen wat die beampte nodig ag om persone teenwoordig op die perseel te verhinder om enige dokumente, data of dinge wat op die perseel aanwesig is, te verberg, te vernietig of daarmee te peuter; 5
- (dd) het die persoon in beheer die reg om teenwoordig te wees, of om 'n gedelegeerde aan te stel om teenwoordig te wees en waarnemings te doen gedurende die deursoeking; 10
- (ee) moet die beampte 'n inventaris opstel van alle items wat van die perseel verwyder word en, voordat hy of sy die perseel verlaat, die inventaris onderteken en 'n afskrif daarvan aan die persoon in beheer oorhandig: Met dien verstande dat indien dit nie moontlik is om in die omstandighede sodanige inventaris op te stel, te onderteken en aan die persoon in beheer voor verlating van die perseel te oorhandig nie, moet die beampte die items wat verwyder gaan word, seël en so gou moontlik na verwydering van die items van die perseel, die inventaris in die teenwoordigheid van die persoon in beheer van die perseel opstel, indien daardie persoon versoek het om teenwoordig te wees, en dit onderteken en 'n afskrif van die inventaris aan daardie persoon oorhandig; 15 20 25
- (ff) moet die beampte 'n lys saamstel van alle afskrifte en uittreksels in die loop van die deursoeking gemaak en moet, voordat hy of sy die perseel verlaat, dit onderteken en 'n afskrif daarvan aan die persoon in beheer oorhandig; en 30
- (gg) moet die beampte die deursoeking streng ooreenkomstig welvoeglikheid en orde uitvoer.
- (d) 'n Regter of landdros kan 'n lasbrief bedoel in paragraaf (aA) uitreik slegs op skriftelike aansoek deur 'n beampte wat onder eed of bevestiging die gronde uiteensit waarom dit nodig is vir 'n beampte om toegang tot die betrokke perseel te verkry. 35
- (e) Indien die doel van die betreding is om 'n deursoeking van die perseel uit te voer vir goedere, rekords of enige ander dinge ten opsigte waarvan 'n misdryf ingevolge hierdie Wet na vermoede gepleeg is of wat gebruik kan word as bewys vir die vervolging van so 'n misdryf, kan die landdros of regter sodanige lasbrief uitreik indien dit uit die inligting onder eed blyk dat— 40
- (i) daar redelike gronde is om te vermoed dat 'n misdryf ingevolge hierdie Wet gepleeg is;
- (ii) 'n deursoeking van die perseel waarskynlik sodanige goedere, rekords of ander dinge sal oplewer; en 45
- (iii) die deursoeking redelikerwys vir doeleindes van hierdie Wet nodig is.”; en
- (b) deur subartikel (6) deur die volgende subartikel te vervang:
- “(6) (a) Indien 'n beampte, nadat hy of sy, sy of haar amptelike hoedanigheid en sy of haar doel bekend gemaak en toegang tot n perseel geëis het, en aan enige toepaslike vereistes van subartikel (4) voldoen het, nie onmiddellik toegelaat word nie, kan [hy] die beampte en enige persoon wat [hom] die beampte help te eniger tyd, maar snags slegs in teenwoordigheid van 'n lid van die polisiemag, op daardie perseel enige deur of venster oopbreek of deur 'n muur breek om in te kom en die perseel te deursoek. 50 55
- (b) 'n Beampte of iemand wat [hom] die beampte help kan te eniger tyd grond of bevloering op 'n perseel vir deursoekdoeleindes opgrawe of opbreek, indien die beampte na sy of haar redelike oordeel sodanige opbreking vir doeleindes van hierdie Wet as nodig beskou; en indien 'n kamer, plek, brandkas, kis, kas of pak gesluit is en die sleutels nie op versoek oorhandig word nie, bedoelde kamer, plek, brandkas, kis, kas of pak op enige wyse oopmaak.”. 60

Insertion of section 4D in Act 91 of 1964

17. The following section is hereby inserted in the Customs and Excise Act, 1964, after section 4C:

“Officers’ powers relating to criminal prosecutions

4D. An officer may—

- (a) investigate for purposes of a criminal prosecution whether an offence in terms of this Act has been committed;
- (b) lay criminal charges for the prosecution of any such offence; and
- (c) provide such assistance as may be required by the prosecuting authority for the prosecution of any such offence.”.

Amendment of section 21A of Act 91 of 1964, as inserted by section 121 of Act 60 of 2001, amended by section 2 of Act 10 of 2005, section 18 of Act 21 of 2006 and section 7 of Act 36 of 2007

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

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

“Provision for [the] administration of customs controlled areas within industrial development zones and special economic zones”;
and

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

“(1A) (a) For the purposes of this subsection, “Special Economic Zones Act” means an Act of Parliament that makes provision for special economic zones.

(b) Notwithstanding anything to the contrary in this section or any other provision of this Act, for the purposes of the Special Economic Zones Act, the Commissioner may by rule—

- (i) after consultation with any person or authority administering any activity in a special economic zone, designate a special economic zone or any part of a special economic zone as a CCA;
- (ii) regulate the customs and excise administration of the CCA, including but not limited to the control of the movement of goods and persons into, within or from the CCA, goods produced or manufactured or consumed and any other activity therein to which this Act relates;
- (iii) prescribe requirements in all respects to ensure the security of the CCA; and
- (iv) provide for any other matter that may be necessary and useful for the effective and efficient administration of a CCA.

(c) Except as may be otherwise provided in any Schedule or rule, the provisions of this section regarding a CCA shall apply, with the necessary changes, to a CCA designated in terms of paragraph (b).”.

(2) Subsection (1) comes into operation on the date on which the Act of Parliament referred to in section 21A(1A)(a) of the Customs and Excise Act, 1964 (Act No. 91 of 1964), comes into operation.

Amendment of section 64E of Act 91 of 1964, as inserted by section 48 of Act 19 of 2001 and amended by section 50 of Act 30 of 2002 and section 36 of Act 61 of 2008

19. Section 64E of the Customs and Excise Act, 1964, is hereby amended—

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

“Every applicant for accredited client status shall apply for a specific level thereof and, in addition to the criteria prescribed for that level by rule or that may be determined by the Commissioner, prove, as may be applicable, the following:”;

Invoeging van artikel 4D in Wet 91 van 1964

17. Die volgende artikel word hierby ingevoeg in die Doeane- en Aksynswet, 1964, na artikel 4C:

“Beampes se bevoegdhede met betrekking tot strafregtelike vervolgings 5

4D. ’n Beampte kan—

- (a) vir doeleindes van ’n strafregtelike vervolging, ondersoek doen of enige misdryf ingevolge hierdie Wet gepleeg is;
- (b) strafregtelike klagtes vir die vervolging van so ’n misdryf lê; en
- (c) sodanige hulp verleen wat deur die vervolgingsgesag vir die vervolging van die misdryf nodig mag word.” 10

Wysiging van artikel 21A van Wet 91 van 1964, soos ingevoeg deur artikel 121 van Wet 60 van 2001, gewysig deur artikel 2 van Wet 10 van 2005, artikel 18 van Wet 21 van 2006 en artikel 7 van Wet 36 van 2007

18. (1) Artikel 21A van die Doeane- en Aksynswet, 1964, word hierby gewysig— 15

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

“Voorsiening vir administrasie van doeane-beheerde gebiede binne nywerheidsontwikkelingsones en spesiale ekonomiese sones”; en

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

“(1A) (a) By die toepassing van hierdie subartikel beteken “Wet op Spesiale Ekonomiese Sones” ’n Wet van die Parlement wat voorsiening maak vir spesiale ekonomiese sones. 20

(b) Ondanks enigiets teenstrydig in hierdie artikel of enige ander bepaling van hierdie Wet, kan die Kommissaris vir die doeleindes van die Wet op Spesiale Ekonomiese Sones, by reël— 25

(i) na oorlegpleging met enige persoon of owerheid wat enige aktiwiteit in ’n spesiale ekonomiese sone administreer, ’n spesiale ekonomiese sone of enige deel van ’n spesiale ekonomiese sone as ’n DBG aanwys;

(ii) die doeane- en aksynsadministrasie van die DBG reguleer, met inbegrip van, maar nie beperk nie tot, die beheer van die beweging van goedere en persone tot in, binne of uit die DBG, goedere geproduseer of vervaardig of verbruik en enige ander aktiwiteit daarbinne waarop hierdie Wet betrekking het; 30

(iii) in alle opsigte vereistes voorskryf om die veiligheid van die DBG te verseker; en 35

(iv) vir enige ander aangeleentheid voorsiening maak wat nodig en nuttig vir die doeltreffende en effektiewe administrasie van ’n DBG kan wees.

(c) Behalwe soos andersins in enige Bylae of reël bepaal, is die bepaling van hierdie artikel aangaande ’n DBG, met die nodige wysigings, van toepassing op ’n DBG wat ingevolge paragraaf (b) aangewys word.” 40

(2) Subartikel (1) tree in werking op die datum waarop die Wet van die Parlement bedoel in artikel 21A(1A)(a) van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), in werking tree. 45

Wysiging van artikel 64E van Wet 91 van 1964, soos ingevoeg deur artikel 48 van Wet 19 van 2001 en gewysig deur artikel 50 van Wet 30 van 2002 en artikel 36 van Wet 61 van 2008

19. Artikel 64E van die Doeane- en Aksynswet, 1964, word hierby gewysig— 50

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

“Elke aansoeker om geakkrediteerde kliëntestatus moet vir ’n spesifieke vlak daarvan aansoek doen en, benewens die kriteria vir daardie vlak by reël voorgeskryf of deur die Kommissaris bepaal, soos van toepassing mag wees, die volgende bewys:” 55

- (b) by the substitution in subsection (1)(b) for subparagraph (ii) of the following subparagraph: 5
 “(ii) that the accounting records and other documents kept for providing evidence of compliance with customs and excise procedures utilise information prepared in a manner consistent with general accounting principles appropriate to the procedure concerned;”;
- (c) by the substitution in subsection (1)(b) for subparagraph (iv) of the following subparagraph: 10
 “(iv) that the person who will administer the accredited client requirements has sufficient knowledge of customs and excise laws and procedures to implement and maintain an efficient and effective accredited client compliance system.”; and
- (d) by the addition to subsection (1) of the following paragraph: 15
 “(c) The Commissioner may determine such separate criteria for accredited client status in respect of customs or excise clients as may be prescribed by rule.”.

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

20. Any rule made under section 119A of the Customs and Excise Act, 1964, or any amendment or withdrawal of or insertion in such rule during the period 1 August 2012 up to and including 31 August 2013 shall not lapse by virtue of section 119A(3) of that Act. 20

Amendment of section 25 of Act 89 of 1991, as amended by section 96 of Act 30 of 1998, section 94 of Act 53 of 1999, section 40 of Act 34 of 2004, section 10 of Act 10 of 2005 and section 271 read with paragraph 118 of Schedule 1 to Act 28 of 2011 25

21. (1) Section 25 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for paragraph (g) of the following paragraph:
 “(g) any change whereby the provisions of section [27(4)(c)] 27(4)(a)(iii) are no longer applicable in the case of that vendor[:];”.

(2) Subsection (1) comes into operation on 1 March 2014 and applies in respect of tax periods commencing on or after that date. 30

Amendment of section 27 of Act 89 of 1991, as amended by section 34 of Act 136 of 1991, section 28 of Act 136 of 1992, section 78 of Act 30 of 2000, section 11 of Act 10 of 2005, section 50 of Act 9 of 2006, section 1 of Act 3 of 2008, section 25 of Act 4 of 2008 and section 271 read with paragraph 120 of Schedule 1 to Act 28 of 2011 35

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

(a) by the substitution in subsection (5) for the words preceding paragraph (a) of the following words:
 “For the purposes of subsection (3)(a) and subsection [(4)(c)] (4)(a)(iii)—”; and 40

(b) by the substitution in subsection (5) for the words in paragraph (b) preceding item (i) of the following words:
 “the total value of the taxable supplies of a vendor within any period of 12 months referred to in subsection (3)(a) or [(4)(c)] (4)(a)(iii) shall not be deemed to have exceeded or be likely to exceed the amount referred to in subsection 3(a) or the amount referred to in subsection [(4)(c)] (4)(a)(iii), as the case may be, where that total value exceeds or is likely to exceed that amount, as the case may be, solely as a consequence of—”. 45

(2) Subsection (1) comes into operation on 1 March 2014 and applies in respect of tax periods commencing on or after that date. 50

- (b) deur in subartikel (1)(b) subparagraaf (ii) deur die volgende subparagraaf te vervang:
- “(ii) dat rekenkundige rekords en ander dokumente wat gehou word om bewys van nakoming van doeane- en aksynsprosedures te lewer inligting aanwend wat op ’n wyse in ooreenstemming met algemene rekenkundige beginsels toepaslik op die betrokke prosedure voorberei is;”;
- (c) deur in subartikel (1)(b) subparagraaf (iv) deur die volgende subparagraaf te vervang:
- “(iv) dat die persoon wat die geakkrediteerde kliënt vereistes gaan administreer voldoende kennis het van doeane- en aksynswette en -prosedures om ’n effektiewe en doeltreffende geakkrediteerde kliënt nakomingsstelsel te implementeer en in stand te hou.”; en
- (d) deur by subartikel (1) die volgende paragraaf by te voeg:
- “(c) Die Kommissaris kan sodanige aparte kriteria vir geakkrediteerde kliëntestatus ten opsigte van doeane- of aksyns kliënte bepaal soos by reël voorgeskryf kan word.”.

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

20. Enige reël kragtens artikel 119A van die Doeane- en Aksynswet, 1964, uitgevaardig of enige wysiging of intrekking of invoeging in sodanige reël gedurende die tydperk 1 Augustus 2012 tot en met 31 Augustus 2013 verval nie uit hoofde van artikel 119A(3) van daardie Wet nie.

Wysiging van artikel 25 van Wet 89 van 1991, soos gewysig deur artikel 96 van Wet 30 van 1998, artikel 94 van Wet 53 van 1999, artikel 40 van Wet 34 van 2004, artikel 10 van Wet 10 van 2005 en artikel 271 gelees saammet paragraaf 118 van Bylae 1 by Wet 28 van 2011

21. (1) Artikel 25 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur paragraaf (g) deur die volgende paragraaf te vervang:
- “(g) enige verandering waarby die bepalinge van artikel [27(4)(c)] 27(4)(a)(iii) nie langer op die ondernemer van toepassing is nie[;]”.
- (2) Subartikel (1) tree op 1 Maart 2014 in werking en is van toepassing op belastingtydperke wat op of na daardie datum in aanvang neem.

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

22. (1) Artikel 27 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—
- (a) deur in subartikel (5) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:
- “By die toepassing van subartikel (3)(a) en subartikel [(4)(c)] (4)(a)(iii)—”; en
- (b) deur in subartikel (5) die woorde in paragraaf (b) wat item (i) voorafgaan deur die volgende woorde te vervang:
- “word die totale waarde van die belasbare lewerings van ’n ondernemer in die tydperk van 12 maande bedoel in subartikel (3)(a) of [(4)(c)] (4)(a)(iii) nie geag die bedrag bedoel in subartikel (3)(a) of die bedrag bedoel in subartikel [(4)(c)] (4)(a)(iii) te bowe te gegaan het of daardie bedrag waarskynlik te bowe sal gaan nie, na gelang van die geval, waar daardie totale waarde daardie bedrag te bowe gegaan het of dit waarskynlik te bowe sal gaan, na gelang van die geval, slegs as gevolg van—”.
- (2) Subartikel (1) tree op 1 Maart 2014 in werking en is van toepassing op belastingtydperke wat op of na daardie datum in aanvang neem.

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 and section 271 read with paragraph 150 of Schedule 1 to Act 28 of 2011

23. (1) Section 6 of the Skills Development Levies Act, 1999, is hereby amended—

(a) by the insertion after subsection (1) of the following subsection: 5

“(1A) Notwithstanding the provisions of subsection (1), if an employer is a micro business that is registered in terms of the Sixth Schedule to the Income Tax Act, the employer may pay the levy to the Commissioner within the periods as prescribed in paragraph 11(4A) of the Sixth Schedule to that Act.”; and 10

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

“(2) An employer must together with payment of the levy in terms of subsection (1) or (1A), submit a return.”.

(2) Subsection (1) comes into operation on 1 March 2014 and applies in respect of tax periods commencing on or after that date. 15

Amendment to 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 and section 271 read with paragraph 159 of Schedule 1 of Act 28 of 2011

24. (1) Section 8 of the Unemployment Insurance Contributions Act, 2002, is hereby amended— 20

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

“(1A) Notwithstanding the provisions of subsection (1), if an employer is a micro business that is registered in terms of the Sixth Schedule to the Income Tax Act, the employer may pay the amount as described in subsection (1) to the Commissioner within the periods prescribed in paragraph 11(4A) of the Sixth Schedule to that Act.”; and 25

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

(2) An employer must, together with the payment referred to in subsection (1) or (1A), submit a return [reflecting the amount of the payment and such other particulars as the Minister may prescribe] to the Commissioner.”. 30

(2) Subsection (1) comes into operation on 1 March 2014 and applies in respect of tax periods commencing on or after that date.

Amendment of section 13 of Act 4 of 2002, as amended by section 83 of Act 30 of 2002, section 51 of Act 18 of 2009 and section 271 read with paragraph 163 of Schedule 1 of Act 28 of 2011 35

25. (1) Section 13 of the Unemployment Insurance Contributions Act, 2002, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) If any contribution remains unpaid after the last day for payment thereof as contemplated in section 8(1), 8(1A) or 9(1), the Commissioner must, under Chapter 15 of the Tax Administration Act, impose a penalty of 10 per cent of the unpaid amount but the Commissioner or the Unemployment Insurance Commissioner, as the case may be, may remit the penalty or any portion thereof in accordance with the provisions of Chapter 15 of the Tax Administration Act.”. 40 45

(2) Subsection (1) comes into operation on 1 March 2014 and applies in respect of tax periods commencing on or after that date.

Amendment of section 9 of Act 25 of 2007

26. Section 9 of the Securities Transfer Tax Act, 2007, is hereby amended by the substitution for subsection (3) of the following subsection: 50

“(3) Any decision of the Commissioner under subsection (1) is subject to objection and appeal in accordance with Chapter 9 of the Tax Administration Act,

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 en artikel 271 gelees saam met paragraaf 150 van Bylae 1 by Wet 28 van 2011

23. (1) Artikel 6 van die “Umthetho Wezibizontela Wokuthuthukisa Amakhono”, 1999, word hierby gewysig deur— 5

(a) die volgende subartikel na subartikel (1) in te voeg:

“(1A) Phezu kwezinhlinzeko zesigatshana soku-(1), uma umqashi eqhuba ibhizinisi elincane elibhaliswe ngokweSithasiselo (ishejuli) Sesithupha soMthetho Wemali Yentela Engenayo, lowo mqashi angakhokha isibizontela kuKhomishanali ezikhathini ezinqunyiwe esigabeni se-11(4A) seSithasiselo Sesithupha salowo Mthetho.”; en 10

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

“(2) umqashi kumele uma ekhokha intela ngokwesigatshana soku-(1) noma soku-(1A), alethe isitatimende semali engenayo.”.

(2) Subartikel (1) tree op 1 Maart 2014 in werking en is van toepassing op belastingtydperke wat op of na daardie datum in aanvang neem. 15

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 en artikel 271 gelees saammet paragraaf 159 van Bylae 1 by Wet 28 van 2011

24. (1) Artikel 8 van die “Mulayo wa Zwibviswa zwa Ndindakhombo ya u Shaya Mushumo”, 2002, word hierby gewysig— 20

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

“(1A) Naho zwo ralo u n̄tshedzwa ha khethekanyoϑhukhu ya (1), arali mutholi e ramabindu muϑuku o n̄waliswaho u ya nga Shedulu ya Vhurathi ya Mulayo wa Muthelo wa Mbuelo, mutholi a nga badela mutengo wo randelwaho kha khethekanyoϑhukhu ya (1) nga Mukhomishinari lwa tshifhinga tsho randelwaho kha phara 11(4A) ya Shedulu ya Vhurathi ya Mulayo wonoyo.”; en 25

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

“(2) Mutholi u fanela, na mbadelo yawe u livhiswa kha khethekanyoϑhukhu ya (1) kana (1A), u humisa mbuelo [i sumbedzaho mutengo we wa badelwa na zwiñwe zwidodombedzwa u ya nga he Minisiϑa a randela] kha Mukhomishinari.”. 30

(2) Subartikel (1) tree op 1 Maart 2014 in werking en is van toepassing op belastingtydperke wat op of na daardie datum in aanvang neem. 35

Wysiging van artikel 13 van Wet 4 van 2002, soos gewysig deur artikel 83 van Wet 30 van 2002, artikel 51 van Wet 18 van 2009 en artikel 271 gelees saam met paragraaf 163 van Bylae 1 by Wet 28 van 2011

25. (1) Artikel 13 van die “Mulayo wa Zwibviswa zwa Ndindakhombo ya u Shaya Mushumo”, 2002, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang: 40

“(1) Arali lweϑolweϑo lwa dzula lu songo badelwa nga murahu ha ϑuvha la u fhedzisela u badela sa zwe zwa sumbedziswa kha khethekanyo ya 8(1), 8(1A) kana 9(1), Mukhomishinari u fanela, nga fhasi ha Ndimya ya 15 ya Mulayo wa Ndaulo ya Muthelo, u nea ndaϑiso ya phesenthe dza 10 dza mutengo u sa athu u badelwa fhedzi Mukhomishinari kana Mukhomishinaru wa Ndindakhombo ya u Shaya Mushumo, u ya nga ndila ine nyimele ya vha ngayo, vha nga fhungudza ndaϑiso kana tshipiϑa tshiñwe na tshiñwe nga tsho bulwaho u ya nga u n̄tshedzwa ha Ndimya ya 15 ya Mulayo wa Ndaulo ya Muthelo”. 45

(2) Subartikel (1) tree op 1 Maart 2014 in werking en is van toepassing op belastingtydperke wat op of na daardie datum in aanvang neem. 50

Wysiging van artikel 9 van Wet 25 van 2007

26. Artikel 9 van die Wet op Belasting op Oordrag van Sekuriteite, 2007, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

“(3) ’n Beslissing van die Kommissaris kragtens subartikel (1) is aan beswaar en appèl ingevolge Hoofstuk 9 van die Wet op Belastingadministrasie, 2011 (Wet No. 55

2011 (Act No. 28 of 2011), and whenever in proceedings relating thereto it is proved that the relevant transaction, operation, scheme or understanding results or would result in a tax benefit, it is presumed, until the contrary is proved, that that scheme was entered into or carried out solely or mainly for the purpose of obtaining a tax benefit.”.

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Amendment of section 12 of Act 28 of 2008

27. Section 12 of the Mineral and Petroleum Resources Royalty Act, 2008, is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) A decision of the Commissioner under subsection (1) is subject to objection and appeal **[mentioned in section 18(1)(d) of the Administration Act]** in accordance with Chapter 9 of the Tax Administration Act, 2011 (Act No. 28 of 2011), and whenever in proceedings relating thereto it is proved that the disposal, transfer, operation, scheme or understanding in question would result in the avoidance or postponement of liability for the royalty, or in the reduction of the amount thereof, it is presumed, until the contrary is proved, in the case of any such disposal, transfer, operation, scheme or understanding, that it was entered into or carried out solely or mainly for the purposes of the avoidance or the postponement of such liability, or the reduction of the amount of such liability.

Amendment of section 6 of Act 29 of 2008

28. Section 6 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) A registered person must submit a return **[(as) to the Commissioner [may prescribe]]** for the royalty payable in respect of a year of assessment—
 (a) in the case of a company as defined in section 1 of the Income Tax Act, within [six] 12 months from the date on which its financial year ends; or
 (b) in the case of any other person, within 12 months after the last day of that year.”.

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

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

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

“**[In respect of a year of assessment an extractor]** The Commissioner must annually submit to the Minister of Finance a report, in the form and manner that the Minister may prescribe, within six months from the date that the Commissioner received the report from each extractor, advising the Minister of—”;

(b) by the substitution in subsection (1) for paragraphs (a) and (b) of the following paragraphs, respectively:

“(a) the volume of mineral resources transferred by **[that] each** extractor;
 (b) the gross sales of **[that] each** extractor as mentioned in section 6(1) and (2) of the Royalty Act;”;

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

“**(bA) the adjusted gross sales of the extractor if that adjustment is required in terms of section 6(5) of the Royalty Act;**”;

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

“(2) The Minister of Finance and every person employed or engaged by him or her and the Commissioner and every person engaged by him or her must preserve and aid in preserving secrecy with regard to all matters that may come to his or her knowledge by virtue of subsection (1), and may not communicate any such matter to any person whatsoever other

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28 van 2011), onderworpe, en wanneer by verrigtings wat daarop betrekking het, bewys word dat die betrokke transaksie, handeling, skema of verstandhouding 'n belastingvoordeel tot gevolg het of sou hê, word vermoed, totdat die teendeel bewys word, dat daardie skema uitsluitlik of hoofsaaklik aangegaan of uitgevoer is ten einde 'n belastingvoordeel te verkry.”.

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Wysiging van artikel 12 van Wet 28 van 2008

27. Artikel 12 van die “Molao wa Royalithi ya Methopo ya Diminerale le Petroliamo, wa” 2008, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Sephetho sa Mokomišenare ka fase ga karolwana (1) o laolwa ke dikgano le boipiletšo [bjo bo boletšwego mo go karolo 18(1)(d) ya Molao wa Taolo] go ya ka Kgaolo ya 9 ya Molao wa Taolo ya Motšhelo 2011 (Molao wa Nomoro ya 28 wa 2011), gomme ge ka ditshepedišong tšeo di amanago le seo go ka hwetšwa bohlatse bja go rekiša, go fetišetša, go šomiša, sekimi goba kwešišo tše go bolelwago ka tšona di tla feletša ka go efoga goba go fega maikarabelo a go lefa royalithi, goba phokotšo ya tšhelete ye e swanetšwego go lefša gona fao, go tšewa gore, go fihlela ge go ka hwetšwa bohlatse bja gore ga go bjalo, lebakeng la go rekiša moo, go fetišetša, go šomiša, sekimi goba kwešišo, go tsenetšwe goba go diretšwe fela goba kudu mabakeng a go efoga goba go fega maikarabelo ao a go lefa goba go fokotša tšhelete ya maikarabelo ao.”.

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Wysiging van artikel 6 van Wet 29 van 2008

28. Artikel 6 van die “Molao wa Royalithi (Tshepediso) ya Methopo ya Diminerale le Petroliamo, wa”, 2008, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Motho yo a ngwadišitšwego o swanetše go tliša poelo [(bjalo)] go Mokomišenare [(a ka šupetša)] go tefo ya royalithi go ya ka ngwaga wa tekolo—
(a) Mo lebakeng la khamphani bjalo ka ge e hlalošwa mo go karolo ya 1 ya Molao wa Motšhelo wa Letseno mo dikgweding tše [tshela] 12 go tloga ka letšatši leo ngwaga wa ditšhelete o felago ka lona; goba
(b) mo lebakeng la motho ofe goba ofe yo mongwe, mo dikgweding tše 12 ka morago ga letšatši la mafelelo la ngwaga woo.”.

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Wysiging van artikel 19 van Wet 29 van 2008, soos gewysig deur artikel 38 van Wet 8 van 2010 en artikel 33 van Wet 21 van 2012

29. (1) Artikel 19 van die “Molao wa Royalithi (Tshepediso) ya Methopo ya Diminerale le Petroliamo, wa”, 2008, word hierby gewysig—

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

“[Go ya ka tekolo ya ngwaga morafi] Mokomišenare o swanetše go tliša pego ya ngwaga ka ngwaga go Tona ya Ditšhelete ka sebopego goba mkgwa woo Tona a ka e nyakago ka gona mo dikgweding tše tshela go tloga ka letšatši leo Mokomišenare a amogetšego pego go tšwa go morafi, a eletša Tona go—”;

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(b) deur in subartikel (1) paragrafe (a) en (b), onderskeidelik, deur die volgende paragrafe te vervang:

“(a) bolumu bja methopo ya diminerale yeo e fetiseditswego ke [yeo] morafi yo mongwe le yo mongwe;

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(b) thekiso ka moka ya [yeo] morafi yo mongwe le yo mongwe bjalo ka ge e boletšwe mo go karolo 6(1) ya Molao wa Royalithi;”;

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

“(bA) thekišo ka moka yeo e lokišitšwego ya morafi ge tokišo yeo e nyakega go ya ka mabaka a karolo 6(5) a Molao wa Royalithi;”;

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

“(2) Tona ya Ditšhelete le motho yo mongwe le yo mongwe yo a šomago goba a thwetšwego ke yena le Mokomišenare le motho yo mongwe le yo mongwe yo a thwetšwego ke yena o swanetše go boloka le go thuša mo go bolokeng bosephiri mabapi le ditaba ka moka tšeo di ka fihlago tsebong ya gagwe go ya ka maatla a karolwana (1), gomme a

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than the Minister, the Commissioner or the registered person concerned or his or her lawful representative nor suffer or permit any such person to have access to any records in the possession of the Minister, the Commissioner or person except in the performance of his or her duties as required by the laws of the Republic or by order of a competent court.”; 5
and

(e) by the deletion in subsection (7) of paragraph (a).

(2) Subsection (1) comes into operation on 1 January 2014 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 1 of Act 28 of 2011, as amended by section 36 of Act 21 of 2012

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

(a) by the insertion of the following definition after the definition of “original assessment”:

“**‘outstanding tax debt’** means a tax debt not paid by the day referred to in section 162;” 15

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

“**‘relevant material’** means any information, document or thing that is foreseeably relevant for the administration of a tax Act as referred to in section 3 [tax risk assessment, assessing tax, collecting tax, showing non-compliance with an obligation under a tax Act or showing that a tax offence was committed];” 20

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

“**‘return’** means a form, declaration, document or other manner of submitting information to SARS that incorporates a self-assessment or is [the] a basis on which an assessment is to be made by SARS;” 25

(d) by the substitution for the definition of “tax debt” of the following definition:

“**‘tax debt’** means an amount [of tax due by a person in terms of a tax Act] referred to in section 169(1);” 30

Amendment of section 3 of Act 28 of 2011, as amended by section 37 of Act 21 of 2012

31. Section 3 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (2) for paragraph (e) of the following paragraph:

“(e) collect tax debts and refund tax overpaid;” 35

Amendment of section 10 of Act 28 of 2011

32. Section 10 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for paragraph (b) of the following paragraph:

“(b) becomes effective only when signed by the [person to whom the delegation is made] Commissioner;” 40

Amendment of section 11 of Act 28 of 2011, as amended by section 40 of Act 21 of 2012

33. Section 11 of the Tax Administration Act, 2011, is hereby amended—

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

“**Legal proceedings [on behalf of] involving Commissioner**”; 45

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

“(3) A cost order in favour of SARS resulting from any civil proceedings under this Act constitutes funds of SARS within the meaning of section 24 of the SARS Act and must be paid to SARS despite any law to the contrary.”; and 50

ka se bolele taba efe goba efe ya mohuta wo go motho ofe goba ofe neng goba neng ka ntle ga Tona, Mokomišenare goba motho yo a ngwadišitšwego yo a amegago goba moemedi wa gagwe wa semolao goba go tlaiša goba go dumelela motho ofe goba ofe go hwetša phihlelelo ya direkhoto dife goba dife tšeo di swerwego ke Tona, Mokomišenare goba motho ka ntle le phethagatšo ya mešomo ya gagwe go ya ka melao ya Repabliki goba ka taelo ya bokgoni bja kgoro ya tsheko.”; en

(e) deur in subartikel (7) paragraaf (a) te skrap.

(2) Subartikel (1) tree op 1 Januarie 2014 in werking en is van toepassing op jare van aanslag wat op of na daardie datum in aanvang neem. 10

Wysiging van artikel 1 van Wet 28 van 2011, soos gewysig deur artikel 36 van Wet 21 van 2012

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

(a) die omskrywing van “belastingskuld” deur die volgende omskrywing te vervang: 15

“**‘belastingskuld’** ’n bedrag [**van belasting wat ingevolge ’n Belastingwet deur ’n persoon verskuldig is**] in artikel 169(1) bedoel;”.

(b) deur die omskrywing van “opgawe” deur die volgende omskrywing te vervang:

“**‘opgawe’** ’n vorm, verklaring, document of ander manier om inligting aan SAID te verskaf wat ’n selfaanslag insluit, of [**die**] ’n grondslag vorm waarvolgens ’n aanslag deur SAID uitgereik word;”;

(c) deur die omskrywing van “tersaaklike materiaal” deur die volgende omskrywing te vervang:

“**‘tersaaklike materiaal’** enige inligting, dokument of goed wat voorsienbaar tersaaklik is vir die administrasie van ’n Belastingwet soos in artikel 3 bedoel [oorweging van ’n belastingrisiko, of die aanslag van belasting, of die invordering van belasting, wat op die nienakoming van ’n verpligting kragtens ’n Belastingwet dui of daarop dui dat ’n belastingmisdryf gepleeg is];”;

(d) deur die volgende omskrywing na die omskrywing van “terughoudings-agent” in te voeg: 30

“**‘uitstaande belastingskuld’** beteken ’n belastingskuld nie betaal op die dag in artikel 162 bedoel nie;”;

Wysiging van artikel 3 van Wet 28 van 2011, soos gewysig deur artikel 37 van Wet 21 van 2012 35

31. Artikel 3 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (2) paragraaf (e) deur die volgende paragraaf te vervang:

“(e) belastingskuld in te vorder en belasting wat te veel betaal is, terug te betaal;”.

Wysiging van artikel 10 van Wet 28 van 2011 40

32. Artikel 10 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) paragraaf (b) deur die volgende paragraaf te vervang:

“(b) geld slegs wanneer dit deur die [**persoon aan wie die delegasie gemaak is**] Kommissaris, geteken is;”.

Wysiging van artikel 11 van Wet 28 van 2011, soos gewysig deur artikel 40 van Wet 21 van 2012 45

33. Artikel 11 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

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

“**‘Regsgedinge [namens] waar die Kommissaris betrokke is’**;”;

(b) deur subartikel (3) deur die volgende subartikel te vervang: 50

“(3) ’n Kostebevel ten gunste van SAID voortspruitend uit enige siviele gedinge ingevolge hierdie Wet stel fondse van SAID binne die betekenis van artikel 24 van die SAID-Wet, daar en moet aan SAID betaal word ongeag enige wet tot die teendeel.”; en

(c) by the addition of the following subsections:

“(4) Unless the court otherwise directs, no legal proceedings may be instituted in the High Court against the Commissioner unless the applicant has given the Commissioner written notice of at least one week of the applicant’s intention to institute the legal proceedings.

(5) The notice or any process by which the legal proceedings referred to in subsection (4) are instituted, must be served at the address specified by the Commissioner by public notice.”.

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Amendment of section 25 of Act 28 of 2011

34. Section 25 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for the words preceding paragraph (a) of the following words:

“A person required under a tax Act or by the Commissioner to submit or who voluntarily submits a return must do so—”.

Amendment of section 26 of Act 28 of 2011, as substituted by section 41 of Act 21 of 2012

35. Section 26 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) The Commissioner may by public notice, at the time and place and by the due date specified, require a person who employs, pays amounts to, receives amounts on behalf of or otherwise transacts with another person, or has control over assets of another person, to submit a return by the date specified in the notice.”.

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Substitution of section 27 of Act 28 of 2011, as substituted by section 42 of Act 21 of 2012

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36. The following section is hereby substituted for section 27 of the Tax Administration Act, 2011:

“Other returns required

27. (1) A senior SARS official may require a person to submit further or more detailed returns regarding any matter for which a return under section 25 or 26 is required or prescribed by a tax Act.

(2) A person required under subsection (1) to submit a return must do so in the prescribed form and manner and the return must contain the information prescribed by [SARS] the official and must be a full and true return.”.

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Amendment of section 34 of Act 28 of 2011, as amended by section 45 of Act 21 of 2012

37. Section 34 of the Tax Administration Act, 2011, is hereby amended by the substitution for the definition of “financial reporting standards” of the following definition:

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“‘financial reporting standards’ means, in the case of a company required to submit financial statements in terms of the Companies Act, 2008 (Act No. 71 of 2008), financial reporting standards prescribed by that Act, or, in any other case, the [Generally Accepted Accounting Practice] International Financial Reporting Standards or appropriate financial reporting standards that provide a fair presentation of the financial results and position of the taxpayer;”.

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(c) deur die volgende subartikels by te voeg:

“(4) Tensy die hof andersins gelas, mag geen regstappe in die Hoë Hof teen die Kommissaris ingestel word nie, tensy die applikant die Kommissaris ten minste een week skriftelike kennisgewing van die applikant se voorneme om regstappe in te stel, gegee het nie.

(5) Die kennisgewing of enige proses waardeur die regstrappe in subartikel (4) bedoel ingestel is, moet by die adres deur die Kommissaris by openbare kennisgewing aangedui, beteken word.”

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Wysiging van artikel 25 van Wet 28 van 2011

34. Artikel 25 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

“ ’n Persoon wat kragtens ’n Belastingwet of deur die Kommissaris verplig is om ’n opgawe in te dien of wat vrywilliglik ’n opgawe indien, moet dit doen—”.

Wysiging van artikel 26 van Wet 28 van 2011, soos gewysig deur artikel 41 van Wet 21 van 2012

35. Artikel 26 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Die Kommissaris kan by openbare kennisgewing, teen die tyd en op die plek en teen die datum soos gespesifiseer, vereis dat ’n persoon wat iemand in diens neem of bedrae betaal aan of ontvang namens ’n ander persoon of enigsins met ’n ander persoon ’n transaksie aangaan, of beheer oor die bates van ’n ander persoon het, ’n opgawe indien teen die datum in die kennisgewing bepaal.”

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Vervanging van artikel 27 van Wet 28 van 2011, soos vervang deur artikel 42 van Wet 21 van 2012

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36. Die volgende artikel vervang hierby artikel 27 van die Wet op Belastingadministrasie, 2011:

“Ander opgawes vereis

27. (1) ’n Senior SAID-amptenaar kan vereis dat ’n persoon verdere of meer volledige opgawes indien aangaande enige aangeleentheid waarvoor ’n opgawe ingevolge artikel 25 of 26 of ’n Belastingwet vereis of voorgeskryf word.

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(2) ’n Persoon wat ingevolge subartikel (1) vereis word om ’n opgawe in te dien moet so maak in die voorgeskrewe vorm en wyse en die opgawe moet die inligting deur [SAID] die amptenaar voorgeskryf bevat, en moet ’n volle en ware opgawe wees.”

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Wysiging van artikel 34 van Wet 28 van 2011, soos gewysig deur artikel 45 van Wet 21 van 2012

37. Artikel 34 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die omskrywing van “finansiële verslagdoeningstandaarde” deur die volgende omskrywing te vervang:

“ ‘finansiële verslagdoeningstandaarde’ in die geval van ’n maatskappy wat ingevolge die Maatskappywet, 2008 (Wet No. 71 van 2008), verplig is om finansiële state in te dien, finansiële verslagdoeningstandaarde deur daardie Wet voorgeskryf, of, in enige ander geval, die [Algemeen Aanvaarde Rekeningkundige Praktijk] Internasionale Finansiële Verslagdoeningstandaarde of toepaslike finansiële verslagdoeningstandaarde wat ’n redelike aanbieding van die finansiële resultate en stand van die belastingpligtige verskaf;”

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Amendment of section 46 of Act 28 of 2011, as amended by section 50 of Act 21 of 2012

38. Section 46 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (7) of the following subsection:

- “(7) A senior SARS official may direct that relevant material— 5
- (a) be provided under oath or solemn declaration; or
 - (b) if required for purposes of a criminal investigation, be provided under oath or solemn declaration and, if necessary, in accordance with the requirements of section 212 or 236 of the Criminal Procedure Act, 1977 (Act No. 51 of 1977).” 10

Substitution of section 54 of Act 28 of 2011

39. The following section is hereby substituted for section 54 of the Tax Administration Act, 2011:

“Powers of presiding officer

54. The presiding officer has the same powers regarding witnesses at the inquiry as are vested in a [President] president of the tax court under sections 127 and 128.” 15

Amendment of section 68 of Act 28 of 2011

40. Section 68 of the Tax Administration Act, 2011, is hereby amended—
- (a) by the deletion in subsection (1) of the word “and” at the end of paragraph (i); 20
 - (b) by the insertion in subsection (1) of the phrase “; and” at the end of paragraph (j); and
 - (c) by the addition to subsection (1) of the following paragraph:
“(k) information relating to the verification or audit selection procedure or method used by SARS, the disclosure of which could reasonably be expected to jeopardise the effectiveness thereof.” 25

Amendment of section 69 of Act 28 of 2011

41. Section 69 of the Tax Administration Act, 2011, is hereby amended—
- (a) by the deletion in subsection (8) of the word “and” at the end of paragraph (a);
 - (b) by the insertion in subsection (8) of the phrase “; and” at the end of paragraph (b); 30
 - (c) by the addition to subsection (8) of the following paragraph:
“(c) the name and tax practitioner registration number of a registered tax practitioner.”

Amendment of section 70 of Act 28 of 2011 35

42. Section 70 of the Tax Administration Act, 2011, is hereby amended—
- (a) by the deletion in subsection (2) of the word “and” at the end of paragraph (c);
 - (b) by the insertion in subsection (2) of the phrase “; and” at the end of paragraph (d); and
 - (c) by the addition to subsection (2) of the following paragraph: 40
“(e) a recognised controlling body (as defined in section 239) of a registered tax practitioner, such information in relation to the tax practitioner as may be required to verify that sections 240A(2)(a) and 240A(3) are being given effect to.”

Amendment of section 73 of Act 28 of 2011 45

43. Section 73 of the Tax Administration Act, 2011, is hereby amended—
- (a) by the deletion in subsection (1) of the word “and” at the end of paragraph (b);
 - (b) by the substitution in subsection (1) for paragraph (c) of the following paragraph:

Wysiging van artikel 46 van Wet 28 van 2011, soos gewysig deur artikel 50 van Wet 21 van 2012

38. Artikel 46 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (7) deur die volgende subartikel te vervang:

- “(7) ’n Senior SAID-amptenaar kan bepaal dat tersaaklike materiaal— 5
- (a) onder eed of plegtige verklaring verskaf word; of
 - (b) indien vir doeleindes van ’n kriminele ondersoek vereis, onder eed of plegtige verklaring verskaf word en, indien nodig, in ooreenstemming met die vereistes van artikel 212 of 236 van die Strafproseswet, 1977 (Wet No. 51 van 1977).”.
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Vervanging van artikel 54 van Wet 28 van 2011

39. Die Engelse teks van artikel 54 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur dit met die volgende artikel te vervang:

“Powers of presiding officer

54. The presiding officer has the same powers regarding witnesses at the inquiry as are vested in a [President]president of the tax court under sections 127 and 128.”.

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Wysiging van artikel 68 van Wet 28 van 2011

40. Artikel 68 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

- (a) deur in subartikel (1) die woord “en” na paragraaf (i) te skrap; 20
 - (b) deur in subartikel (1) die frase “; en” na paragraaf (j) in te voeg; en
 - (c) deur by subartikel (1) die volgende paragraaf by te voeg:
“(k) inligting rakende die verifikasie of audit seleksie prosedure of metode deur SAID gebruik, die blootlegging waarvan rederlikerwys verwag kan word die effektiwiteit daarvan in gedrang te stel.”.
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Wysiging van artikel 69 van Wet 28 van 2011

41. Artikel 69 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

- (a) deur in subartikel (8) die woord “en” aan die einde van paragraaf (a) te skrap;
- (b) deur in subartikel (8) die frase “; en” aan die einde van paragraaf (b) in te voeg; 30
- (c) deur by subartikel (8) die volgende paragraaf by te voeg:
“(c) die naam en belastingpraktisynregistrasienuommer van ’n geregistreerde belastingpraktisyn.”.

Wysiging van artikel 70 van Wet 28 van 2011

42. Artikel 70 van die Wet op Belastingadministrasie, 2011, word hierby gewysig— 35

- (a) deur in subartikel (2) die woord “en” aan die einde van paragraaf (c) te skrap;
 - (b) deur in subartikel (2) die volgende frase “; en” aan die einde van paragraaf (d) in te voeg; en
 - (c) deur in subartikel (2) die volgende paragraaf by te voeg:
“(e) ’n erkende beheerliggaam (soos in artikel 239 omskryf) van ’n geregistreerde belastingpraktisyn, sodanige inligting wat met die belastingpraktisyn verband hou, soos wat benodig mag word ten einde te verifieer dat artikels 240A(2)(a) en 240(A)(3) uitgevoer word.”.
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Wysiging van artikel 73 van Wet 28 van 2011 45

43. Artikel 73 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

- (a) deur in subartikel (1) die woord “en” na paragraaf (b) te skrap;
- (b) deur in subartikel (1) paragraaf (c) deur die volgende paragraaf te vervang:

“(c) [other information relating to the tax affairs of the taxpayer] information, other than SARS confidential information, on which the taxpayer’s assessment is based; and”;

(c) by the addition to subsection (1) of the following paragraph:

“(d) other information relating to the tax affairs of the taxpayer.”; 5

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

“(2) A request for information under subsection (1)[(c)] (d) must be made under the Promotion of Access to Information Act.”; and

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

Amendment of section 79 of Act 28 of 2011, as amended by section 56 of Act 21 of 2012 10

44. Section 79 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (4) for paragraph (o) of the following paragraph:

“(o) a statement confirming that all returns required to be rendered by that ‘applicant’ in terms of a tax Act have been rendered and any tax has been paid or arrangements acceptable to SARS have been made for the submission of any outstanding returns or for the payment of any outstanding tax debt.”. 15

Amendment of section 93 of Act 28 of 2011

45. Section 93 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for paragraph (b) of the following paragraph: 20

“(b) necessary to give effect to a settlement under [section 149] Part F of Chapter 9;”.

Amendment of section 98 of Act 28 of 2011

46. Section 98 of the Tax Administration Act, 2011, is hereby amended—

(a) by the deletion in subsection (1) of the word “or” at the end of paragraph (b); 25

(b) by the insertion in subsection (1) of the phrase “; or” after paragraph (c);

(c) by the addition to subsection (1) of the following paragraph:

“(d) in respect of which the Commissioner is satisfied that—

(i) it was based on—

(aa) an undisputed factual error by the taxpayer in a return; 30

or

(bb) a processing error by SARS; or

(cc) a return fraudulently submitted by a person not authorised by the taxpayer;

(ii) it imposes an unintended tax debt in respect of an amount that the taxpayer should not have been taxed on; 35

(iii) the recovery of the tax debt under the assessment would produce an anomalous or inequitable result;

(iv) there is no other remedy available to the taxpayer; and

(v) it is in the interest of the good management of the tax system.”; and 40

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

“(2) An assessment withdrawn under this section is regarded not to have been issued, unless a senior SARS official agrees in writing with the taxpayer as to the amount of tax properly chargeable for the relevant tax period and accordingly issues a revised original, additional or reduced assessment, as the case may be, which assessment is not subject to objection or appeal.”. 45

- “(c) [~~ander inligting wat met die belastingsake van die belastingpligtige verband hou~~] inligting, behoudens SAID vertroulike inligting, waarop die belastingpligtige se aanslag baseer is; en”;
- (c) deur by subartikel (1) die volgende paragraaf by te voeg:
- “(d) ander inligting wat met die belastingsake van die belastingpligtige verband hou,”;
- (d) deur subartikel (2) deur die volgende subartikel te vervang:
- “(2) ’n Versoek om inligting kragtens subartikel (1)[(c)] (d) moet kragtens die Wet op Bevordering van Toegang tot Inligting gemaak word.”; en
- (e) deur subartikel (3) te skrap.

Wysiging van artikel 79 van Wet 28 van 2011, soos gewysig deur artikel 56 van Wet 21 van 2012

44. Artikel 79 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (4) paragraaf (o) deur die volgende paragraaf te vervang:
- “(o) ’n verklaring wat bevestig dat alle opgawes wat vereis word deur die ‘aansoeker’ ingedien moet word ingevolge ’n Belastingwet, ingedien is en enige belasting betaal is of die nodige reëlings, aanvaarbaar vir SAID, vir die indien van enige uitstaande opgawes of die betaling van enige uitstaande belastingeskuld, gemaak is.”.

Wysiging van artikel 93 van Wet 28 van 2011

45. Artikel 93 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) paragraaf (b) deur die volgende paragraaf te vervang:
- “(b) dit noodsaaklik is om uitvoering te gee aan ’n skikking kragtens [**artikel 149**] Deel F van Hoofstuk 9;”.

Wysiging van artikel 98 van Wet 29 van 2011

46. Artikel 98 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—
- (a) deur in subartikel (1) die woord “of” aan die einde van paragraaf (b) te skap;
- (b) deur in subartikel (1) die frase “; of” aan die einde van paragraaf (c) in te voeg;
- (c) deur in subartikel (1) die volgende paragraaf by te voeg:
- “(d) ten opsigte waarvan die Kommissaris tevrede is dat—
- | | |
|---|----|
| (i) dit baseer was op— | |
| (aa) ’n onbetwiste feitelike fout deur die belastingpligtige in ’n opgawe; of | 35 |
| (bb) ’n prosesseringsfout deur SAID; of | |
| (cc) ’n opgawe bedrieglik ingedien deur ’n persoon nie deur die belastingpligtige gemagtig nie; | |
| (ii) dit ’n onbedoelde belastingeskuld oplê ten opsigte van ’n bedrag waarop die belastingpligtige nie belas moes word nie; | 40 |
| (iii) die vordering van die belastingeskuld ingevolge die aanslag ’n anomaliese of onbillike resultaat tot gevolg sal hê; | |
| (iv) daar geen ander remedie tot die belastingpligtige se beskikking is nie; en | 45 |
| (v) dit in die belang van die goeie bestuur van die <u>belastingstelsel is.</u> ”; en | |
- (d) deur subartikel (2) deur die volgende subartikel te vervang:
- “(2) ’n Aanslag wat kragtens hierdie artikel teruggetrek is, word beskou as nie uitgereik te wees nie, tensy ’n senior SAID-amptenaar met die belastingpligtige in skrif ooreenkom aangaande die bedrag belasting behoorlik hefbaar vir die tersaaklike belastingtydperk en gevolglik ’n gewysigde, oorspronklike, addisionele or verminderde aanslag, na gelang van die geval, uitreik, welke aanslag nie aan beswaar en appèl onderhewig is nie.”.

Amendment of section 99 of Act 28 of 2011, as amended by section 59 of Act 21 of 2012

47. Section 99 of the Tax Administration Act, 2011, is hereby amended—
- (a) by the deletion in paragraph (d) of subsection (2) of the word “or” at the end of subparagraph (i); 5
 - (b) by the insertion in paragraph (d) of subsection (2) of the phrase “; or” at the end of subparagraph (ii);
 - (c) by the addition to paragraph (d) of subsection (2) of the following subparagraph:
“(iii) an assessment referred to in section 98(2).” 10

Amendment of section 103 of Act 28 of 2011

48. Section 103 of the Tax Administration Act, 2011, is hereby amended by the addition of the following subsection:
“(3) The Commissioner may prescribe the form of a document required to be completed and delivered under the ‘rules’.” 15

Amendment of section 110 of Act 28 of 2011

49. Section 110 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:
“(2) Sections 122, 123, 124, 126, 127 **[and]**, 128 and 129 apply, with the necessary changes, and under procedures determined in the ‘rules’, to the tax board and the chairperson.” 20

Amendment of section 117 of Act 28 of 2011

50. Section 117 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (3) of the following subsection:
“(3) The court may hear and decide an interlocutory application or an application in a procedural matter relating to **[an objection or appeal and may decide on a procedural matter]** a dispute under this Chapter as provided for in the ‘rules’.” 25

Amendment of section 118 of Act 28 of 2011

51. Section 118 of the Tax Administration Act, 2011, is hereby amended— 30
- (a) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words:
“If the **[President]** president of the tax court, a senior SARS official or the ‘appellant’ so requests, the representative of the commercial community referred to in subsection (1)(c) must—”; 35
 - (b) by the substitution in subsection (2) for paragraph (a) of the following paragraph:
“(a) if the appeal relates to the business of mining, be a registered **[mining]** engineer with experience in that field; or”; and
 - (c) by the substitution for subsection (3) of the following subsection: 40
“(3) If an appeal to the tax court involves a matter of law only or is **[an application for condonation or]** an interlocutory application or application in a procedural matter under the ‘rules’, the president of the court sitting alone must decide the appeal.” 45

Amendment of section 129 of Act 28 of 2011

52. Section 129 of the Tax Administration Act, 2011, is hereby amended—
- (a) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words:
“In the case of an assessment or ‘decision’ under appeal or an application in a procedural matter referred to in section 117(3), the tax court may—”; 50

Wysiging van artikel 99 van Wet 28 van 2011, soos gewysig deur artikel 59 van Wet 21 van 2012

47. Artikel 99 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—
- (a) deur in paragraaf (d) van subartikel (2) die woord “of” aan die einde van subparagraaf (i) te skrap; 5
 - (b) deur in paragraaf (d) van subartikel (2) die frase “; of” aan die einde van subparagraaf (ii) in te voeg;
 - (c) deur in subartikel (2) die volgende subparagraaf tot paragraaf (d) by te voeg:
“(iii) ’n aanslag in artikel 98(2) na verwys.”.

Wysiging van artikel 103 van Wet 28 van 2011 10

48. Artikel 103 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die volgende subartikel by te voeg:
“(3) Die Kommissaris kan die vorm van ’n dokument wat ingevolge die ‘reëls’ voltooi en afgelewer moet word, voorskryf.”.

Wysiging van artikel 110 van Wet 28 van 2011 15

49. Artikel 110 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:
“(2) Artikels 122, 123, 124, 126, 127 [en], 128 en 129 is van toepassing, met die nodige veranderinge, en kragtens prosedures bepaal in die ‘reëls’, op die belastingraad en die voorsitter.”. 20

Wysiging van artikel 117 van Wet 28 van 2011

50. Artikel 117 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:
“(3) Die hof kan ’n tussentydse aansoek [**wat met ’n beswaar of appèl verband hou**] of ’n aansoek in ’n prosedurele aangeleentheid wat met ’n dispuut ingevolge hierdie Hoofstuk verband hou aanhoor en beslis [**en kan oor ’n kwessie van prosedure beslis**] op die wyse bepaal in die ‘reëls’.”. 25

Wysiging van artikel 118 van Wet 28 van 2011

51. Artikel 118 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—
- (a) deur in die Engelse teks die woorde in subartikel (2) wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:
“If the [**President**] president of the tax court, a senior SARS official or the ‘appellant’ so requests, the representative of the commercial community referred to in subsection (1)(c) must—”; 30
 - (b) deur in subartikel (2) paragraaf (a) deur die volgende paragraaf te vervang: 35
“(a) indien die appèl met die besigheid van mynbou verband hou, ’n geregistreerde myningenieur, met ondervinding in daardie veld, wees; of”; en
 - (c) deur subartikel (3) deur die volgende subartikel te vervang: 40
“(3) Indien ’n appèl voor die belastinghof slegs ’n regsangeleentheid behels [**of ’n aansoek vir kwytskelding is**] of ’n tussentydse aansoek is of ’n aansoek in ’n prosedurele aangeleentheid ingevolge die reëls is, moet die president van die hof, wat alleen sit, die appèl [**alleen**] beslis.”.

Wysiging van artikel 129 van Wet 28 van 2011

52. Artikel 129 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—
- (a) deur die woorde in subartikel (2) wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:
“In die geval van ’n aanslag of ‘beslissing’ onder appèl of ’n aansoek in ’n prosedurele aangeleentheid in artikel 117(3) bedoel, kan die belastinghof—”; 50

- (b) by the substitution for subsection (3) of the following subsection:
“(3) In the case of an appeal against an understatement penalty imposed by SARS under a tax Act, the tax court must decide the matter on the basis that the burden of proof is upon SARS and may reduce, confirm or increase the understatement penalty [**so imposed**].”; and 5
- (c) by the addition of the following subsection:
“(5) Unless a tax court otherwise directs, a decision by the tax court in a test case designated under section 106(6) is determinative of the issues in an objection or appeal stayed by reason of the test case under section 106(6)(b) to the extent determined under the ‘rules’.”. 10

Amendment of section 130 of Act 28 of 2011, as amended by section 61 of Act 21 of 2012

53. Section 130 of the Tax Administration Act, 2011, is hereby amended—
- (a) by the substitution for subsection (2) of the following subsection: 15
“(2) The costs [**referred to in subsection (1)**] awarded by the tax court under this section must be determined in accordance with the fees prescribed by the rules of the High Court.”; and
- (b) by the addition of the following subsection:
“(3) The tax court may make an order as to costs provided for in the ‘rules’ in— 20
(a) a test case designated under section 106(5); or
(b) an interlocutory application or an application in a procedural matter referred to in section 117(3).”.

Amendment of section 133 of Act 28 of 2011

54. Section 133 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (2)(b) for subparagraph (i) of the following subparagraph: 25
“(i) the president of the tax court has granted leave under [**the ‘rules’**] section 135; or”.

Amendment of section 160 of Act 28 of 2011

55. Section 160 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection: 30
“(2) Unless otherwise provided for in a tax Act, a taxpayer [**on whose behalf an amount deducted or withheld**] in respect of whom an amount has been paid to SARS by a withholding agent under a tax Act or by a responsible third party under section 179, is not entitled to recover from the withholding agent or responsible 35
third party the amount so [**deducted or withheld**] paid but is entitled to recover the amount of an unlawful or erroneous payment from SARS.”.

Amendment of section 161 of Act 28 of 2011

56. Section 161 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (4) for paragraph (a) of the following paragraph: 40
“(a) be collected as if it were [**a**] an outstanding tax debt of the taxpayer recoverable under this Act; or”.

Amendment of section 163 of Act 28 of 2011

57. Section 163 of the Tax Administration Act, 2011, is hereby amended— 45
- (a) by the substitution for subsection (1) of the following subsection:
“(1) A senior SARS official may, in order to prevent any realisable assets from being disposed of or removed which may frustrate the collection of the full amount of tax that is due or payable or the official on reasonable grounds is satisfied may be due or payable, authorise an *ex parte* application to the High Court for an order for the preservation of 50

- (b) deur subartikel (3) deur die volgende subartikel te vervang:
“(3) In die geval van ’n appèl teen ’n onderstellingsboete deur SAID kragtens ’n Belastingwet opgelê, moet die belastinghof die aangeleentheid beslis op die grondslag dat die bewyslas op SAID is en kan die hof die onderstellingsboete **[aldus opgelê]** verminder, bekragtig of vermeerder.”; en 5
- (c) deur die volgende subartikel by te voeg:
“(5) Tensy ’n belastinghof andersins gelas, is ’n beslissing deur die belastinghof in ’n toetszaak ingevolge artikel 106(6) aangewys, bepalend van die aangeleentheid in ’n beswaar of appel teruggehou as gevolg van die toetszaak ingevolge artikel 106(6)(b), tot die mate soos in die ‘reëls’ bepaal.”. 10

Wysiging van artikel 130 van Wet 28 van 2011, soos gewysig deur artikel 61 van Wet 21 van 2012

53. Artikel 130 van die Wet op Belastingadministrasie, 2011, word hierby gewysig— 15
- (a) deur subartikel (2) deur die volgende subartikel te vervang:
“(2) Die kostes **[na verwys in subartikel (1)]** deur die belastinghof ingevolge hierdie artikel toegeken moet bepaal word ooreenkomstig die fooie deur die reëls van die Hoë Hof voorgeskryf.”; en
- (b) die volgende artikel by te voeg: 20
“(3) Die belastinghof kan ’n bevel aangaande kostes maak soos in die ‘reëls’ bepaal in—
(a) ’n toetszaak kragtens artikel 106(5) aangewys; of
(b) ’n tussentydse aansoek of ’n aansoek in ’n prosedurele aangeleentheid in artikel 117(3) na verwys.”. 25

Wysiging van artikel 133 van Wet 28 van 2011

54. Artikel 133 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (2)(b) subparagraaf (i) deur die volgende subparagraaf te vervang:
“(i) die president van die belastinghof kragtens **[die ‘reëls’]** artikel 135 verlof toegestaan het; of” 30

Wysiging van artikel 160 van Wet 28 van 2011

55. Artikel 160 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:
“(2) Tensy andersins in ’n Belastingwet bepaal, is ’n belastingpligtige **[namens wie ’n bedrag afgetrek of teruggehou en]** ten opsigte van wie ’n bedrag aan SAID betaal is deur ’n terughoudingsagent kragtens ’n Belastingwet of deur ’n verantwoordelike derde party kragtens artikel 179, nie geregtig om die bedrag aldus **[afgetrek of teruggehou]** betaal van die terughoudingsagent of verantwoordelike derde party te verhaal nie, maar is geregtig om die bedrag van ’n onregmatige of foutiewe betaling van SAID te verhaal.”. 40

Wysiging van artikel 161 van Wet 28 van 2011

56. Artikel 161 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (4) paragraaf (a) deur die volgende paragraaf te vervang:
“(a) ingevorder word asof dit ’n uitstaande belastingskuld van die belastingpligtige is wat kragtens hierdie Wet ingevorder kan word; of” 45

Wysiging van artikel 163 van Wet 28 van 2011

57. Artikel 163 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—
- (a) deur subartikel (1) deur die volgende subartikel te vervang:
“(1) ’n Senior SAID-amptenaar kan, ten einde te voorkom dat enige realiseerbare bates vervreem of verwyder word wat die invordering van die volle bedrag belasting wat verskuldig en betaalbaar is, of wat die amptenaar op redelike gronde tevrede is verskuldig en betaalbaar kan wees, kan verydel, ’n *ex parte* aansoek na die Hoë Hof vir ’n bevel vir die 50

any assets of a taxpayer or other person prohibiting any person, subject to the conditions and exceptions as may be specified in the preservation order, from dealing in any manner with the assets to which the order relates.”;

- (b) by the substitution in subsection (2) for paragraph (a) of the following paragraph: 5
“(a) SARS may, in anticipation of the application under subsection (1) [and in order to prevent any realisable assets from being disposed of or removed which may frustrate the collection of the full amount of tax due,] seize the assets pending the outcome of an application for a preservation order, which application must commence within 24 hours from the time of seizure of the assets or the further period that SARS and the taxpayer or other person may agree on.”;
- (c) by the substitution in subsection (2) for paragraph (b) of the following paragraph: 15
“(b) Until a preservation order is made in respect of the seized assets, SARS must take reasonable steps to preserve and safeguard the assets including appointing a *curator bonis* in whom the assets vest.”;
- (d) by the substitution in subsection (3) for the words preceding paragraph (a) of the following words: 20
“A preservation order may be made if required to secure the collection of the tax referred to in subsection (1) and in respect of—”;
- (e) by the deletion in subsection (4) of the word “and” after paragraph (b);
- (f) by the insertion in subsection (4) of the phrase “; and” after paragraph (c);
- (g) by the addition to subsection (4) of the following paragraph: 25
“(d) upon application by SARS, confirm the appointment of the *curator bonis* under subsection (2)(a) or appoint a *curator bonis* in whom the seized assets vest.”;
- (h) by the substitution in subsection (7) for paragraph (b) of the following paragraph: 30
“(b) if not appointed under subsection (4)(d), appointing a *curator bonis* in whom the assets [of that taxpayer or another person liable for tax] vest.”.

Amendment of section 164 of Act 28 of 2011, as amended by section 64 of Act 21 of 2012 35

58. Section 164 of the Tax Administration Act, 2011, is hereby amended—

- (a) by the substitution in subsection (3) for the words preceding paragraph (a) of the following words: 40
“A senior SARS official may suspend payment of the disputed tax or a portion thereof having regard to—”;
- (b) by the substitution in subsection (4) for the words preceding paragraph (a) of the following words:
“If [the] payment of tax [which the taxpayer intended to dispute] was suspended under subsection (3) and subsequently—”;
- (c) by the substitution in subsection (5) for the words preceding paragraph (a) of the following words: 45
“A senior SARS official may deny a request in terms of subsection (2) or revoke a decision to suspend payment in terms of [that] subsection (3) with immediate effect if satisfied that—”.

Amendment of section 165 of Act 28 of 2011 50

59. Section 165 of the Tax Administration Act, 2011, is hereby amended—

- (a) by the substitution for subsection (2) of the following subsection:
“(2) The taxpayer account must reflect the tax [due] liability in respect of each tax type included in the account.”;

bewaring van enige bates van 'n belastingpligtige of ander persoon magtig, ingevolge waarvan enige persoon verbied word om, onderhewig aan die voorwaardes en uitsonderings wat in die bewaringsbevel uiteengesit word, op enige wyse te handel met die bates waarmee die bevel verband hou.”;

- (b) deur in subartikel (2) paragraaf (a) deur die volgende paragraaf te vervang: 5
“(a) SAID kan, in afwagting van die aansoek in subartikel (1) **[en ten einde te voorkom dat enige realiseerbare bates vervreem of verwyder word wat die invordering van die volle bedrag belasting verskuldig kan vrydel]**, op die bates beslag lê hangende die uitkoms van die aansoek vir 'n bewaringsbevel, welke aansoek moet begin binne 24 uur vanaf die tydstip van beslaglegging van die bates of die verdere tydperk waarop SAID en die belastingpligtige of ander persoon mag ooreenkom.”; 10
- (c) deur in subartikel (2) paragraaf (b) deur die volgende paragraaf te vervang: 15
“(b) Tot tyd en wyl 'n bewaringsbevel uitgereik is ten opsigte van die bates waarop beslag gelê is, moet SAID redelike stappe neem om die bates te bewaar en te beskerm insluitende die aanstelling van 'n curator bonis in wie die bates vestig.”;
- (d) deur in subartikel (3) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang: 20
“'n Bewaringsbevel kan gemaak word indien nodig om die invordering van die belasting in subartikel (1) na verwys, te verseker en ten opsigte van—”;
- (e) deur in subartikel (4) die woord “of” na paragraaf (b) te skrap; 25
(f) deur in subartikel (4) die frase “; of” na paragraaf (c) in te voeg;
(g) deur in subartikel (4) die volgende paragraaf in te voeg:
“(d) by aansoek deur SAID, die aanstelling van die curator bonis kragtens subartikel (2)(a), bevestig of 'n curator bonis in wie die beslagopgelegde bates vestig, aanstel.”; en 30
- (h) deur in subartikel (7) paragraaf (b) deur die volgende paragraaf te vervang: 35
“(b) indien nie ingevolge subartikel (4)(d) aangestel nie, die aanstelling van 'n curator bonis in wie die bates van daardie belastingpligtige of ander persoon aanspreeklik vir belasting vestig.”.

Wysiging van artikel 164 van Wet 28 van 2011, soos gewysig deur artikel 64 van Wet 21 van 2012 35

58. Artikel 164 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

- (a) deur die woorde in subartikel (3) wat paragraaf (a) voorafgaan deur die volgende woorde te vervang: 40
“'n Senior SAID-amptenaar kan betaling van die belasting wat betwis word of 'n gedeelte daarvan opskort, na inagneming van—”;
- (b) deur die woorde in subartikel (4) wat paragraaf (a) voorafgaan deur die volgende woorde te vervang: 45
“Indien **[die]** betaling van belasting **[wat die belastingpligtige voornemens was om te betwis]** kragtens subartikel (3) opgeskort is en daarna—”;
- (c) deur die woorde in subartikel (5) wat paragraaf (a) voorafgaan deur die volgende woorde te vervang: 50
“(5) 'n Senior SAID-amptenaar kan weier om 'n versoek ingevolge subartikel (2) toe te staan of 'n besluit om betaling ingevolge **[daardie]** subartikel (3) **[te]** op te skort met onmiddellike uitwerking herroep, indien oortuig—”.

Wysiging van artikel 165 van Wet 28 van 2011

59. Artikel 165 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

- (a) deur subartikel (2) deur die volgende subartikel te vervang: 55
“(2) Die belastingpligtigerekening moet die **[belasting verskuldig]** belastingaanspreeklikheid aantoon ten opsigte van elke tipe belasting by die rekening ingesluit.”;

- (b) by the substitution in subsection (3) for paragraph (a) of the following paragraph:
“(a) the tax **[owed] liability**”; and
- (c) by the substitution in subsection (3) for paragraphs (c) and (d) of the following paragraphs, respectively: 5
“(c) the interest payable on outstanding **[amounts due] tax debts**;
(d) **[any other amount owed] the tax liability for any other tax type**”.

Amendment of section 166 of Act 28 of 2011, as amended by section 65 of Act 21 of 2012

60. Section 166 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for the words preceding paragraph (a) of the following words:

“Despite anything to the contrary contained in a tax Act, SARS may allocate payment made in terms of a tax Act against an amount of penalty or interest or the oldest amount of an outstanding tax debt at the time of the payment, other than amounts—”.

Amendment of section 169 of Act 28 of 2011

61. Section 169 of the Tax Administration Act, 2011, is hereby amended—

- (a) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words: 20

“A tax debt **[due to SARS]** is recoverable by SARS under this Chapter, and is recoverable from—”; and

- (b) by the substitution for subsections (3) and (4) of the following subsections, respectively:

“(3) SARS is regarded as the creditor for the purposes of **[an amount referred to in subsection (1) as well as any other amount if SARS has entered into an agreement under section 4(1)(a)(ii) of the SARS Act in terms of which SARS is the creditor for the State or the organ of state or institution concerned] any recovery proceedings related to a tax debt**. 25 30

(4) SARS need not recover **[an amount] a tax debt** under this Chapter if the amount thereof is less than R100 or any other amount that the Commissioner may determine by public notice, but the amount must be carried forward in the relevant taxpayer account.”.

Amendment of section 172 of Act 28 of 2011

62. Section 172 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsections (1) and (2) of the following subsections, respectively:

“(1) If a person **[fails to pay tax when it is payable] has an outstanding tax debt**, SARS may, after giving the person at least 10 business days’ notice, file with the clerk or registrar of a competent court a certified statement setting out the amount of tax payable and certified by SARS as correct. 40

(2) SARS may file the statement irrespective of whether or not the **[amount of] tax debt** is subject to an objection or appeal under Chapter 9, unless the period referred to in section 164(6) has not expired or the obligation to pay the [amount] tax debt has been suspended under section 164.”. 45

Amendment of section 175 of Act 28 of 2011

63. Section 175 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) SARS may amend the amount of the tax **[due] debt** specified in the statement filed under section 172 if, in the opinion of SARS, the amount in the statement is incorrect.”. 50

- (b) deur in subartikel (3) paragraaf (a) deur die volgende paragraaf te vervang:
“(a) die **[belasting verskuldig]** belastingaanspreeklikheid”; en
- (c) deur in subartikel (3) paragrafe (c) en (d) deur die volgende paragrafe te vervang:
“(c) die rente betaalbaar op uitstaande **[bedrae verskuldig]** belasting- skuld; 5
(d) **[enige ander bedrag verskuldig]** die belastingaanspreeklikheid vir enige ander belastingtipe”.

Wysiging van artikel 166 van Wet 28 van 2011, soos gewysig deur artikel 65 van Wet 21 van 2012 10

60. Artikel 166 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:
“(1) Ondanks enige andersluidende bepaling vervat in ’n Belastingwet, kan SAID enige betaling ingevolge ’n Belastingwet gemaak, toeken aan ’n bedrag boete of rente of die oudste bedrag van ’n **[belasting]** uitstaande belastingskuld op die tydstip van die betaling, behalwe bedrae—”. 15

Wysiging van artikel 169 van Wet 28 van 2011

61. Artikel 169 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (2) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang: 20
“(2) ’n Belastingskuld **[aan SAID verskuldig]**, is deur SAID ingevolge hierdie Hoofstuk invorderbaar, en is invorderbaar van—”; en

(b) deur subartikels (3) en (4), onderskeidelik, deur die volgende subartikels te vervang: 25
“(3) SAID word as krediteur beskou vir die doeleindes van **[’n bedrag beoel in subartikel (1) sowel as enige ander bedrag indien SAID ’n ooreenkoms aangegaan het kragtens artikel 4(1)(a)(ii) van die SAID-Wet, ingevolge waarvan SAID die krediteur vir die Staat of die betrokke staatsorgaan of instelling is]** enige invorderingstappe wat met ’n belastingskuld verband hou. 30
(4) SAID hoef nie ’n **[bedrag]** belastingskuld kragtens hierdie Hoofstuk in te vorder nie indien die bedrag daarvan minder is as R100 of enige ander bedrag wat die Kommissaris by openbare kennisgewing kan bepaal, maar die bedrag moet in die tersaaklike belastingpligtige-rekening oorgedra word.”. 35

Wysiging van artikel 172 van Wet 28 van 2011

62. Artikel 172 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikels (1) en (2), onderskeidelik, deur die volgende subartikels te vervang:

(1) Indien ’n persoon **[versuim om belasting te betaal wanneer dit betaalbaar is]** ’n uitstaande belastingskuld het, kan SAID, nadat die persoon ten minste 10 besigheidsdae kennis gegee is, by die klerk of griffier van ’n bevoegde hof ’n gewaarmerkte verklaring indien waarin die bedrag aan belasting betaalbaar uiteengesit word en deur SAID as korrek verklaar is. 40

(2) SAID kan die verklaring indien ongeag of die **[bedrag van belasting]** belastingskuld aan beswaar of appèl kragtens Hoofstuk 9 onderhewig is al dan nie, tensy die tydperk na verwys in artikel 164(6) nie verstryk het nie of die verpligting om die **[bedrag]** belastingskuld te betaal kragtens artikel 164 opgeskort is.”. 45

Wysiging van artikel 175 van Wet 28 van 2011

63. Artikel 175 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang: 50
“(1) SAID kan die bedrag **[aan verskuldigde belasting]** van die belastingskuld vermeld in die verklaring ingedien kragtens artikel 172 wysig, indien SAID van mening is dat die bedrag in die verklaring verkeerd is.”.

Amendment of section 176 of Act 28 of 2011

64. Section 176 of the Tax Administration Act, 2011, is hereby amended—
- (a) by the substitution for subsection (2) of the following subsection:
“(2) SARS may file a new statement under section 172 setting out an amount of the tax debt included in a withdrawn statement.”; and 5
 - (b) by the addition of the following subsection:
“(3) If SARS is satisfied that a person has paid the full amount of the tax debt set out in a certified statement filed under section 172 and has no other outstanding tax debts, SARS must withdraw the statement if requested by the person in the prescribed form and manner.” 10

Amendment of section 177 of Act 28 of 2011

65. Section 177 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:
“(1) SARS may institute proceedings for the sequestration, liquidation or winding-up of a person for [a] an outstanding tax debt.” 15

Amendment of section 179 of Act 28 of 2011

66. Section 179 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:
“(1) A senior SARS official may by notice to a person who holds or owes or will hold or owe any money, including a pension, salary, wage or other remuneration, for or to a taxpayer, require the person to pay the money to SARS in satisfaction of the taxpayer’s outstanding tax debt.” 20

Amendment of section 180 of Act 28 of 2011

67. Section 180 of the Tax Administration Act, 2011, is hereby amended by the substitution for the words preceding paragraph (a) of the following words: 25
“A person is personally liable for any outstanding tax debt of the taxpayer to the extent that the person’s negligence or fraud resulted in the failure to pay the tax debt if—”.

Amendment of section 181 of Act 28 of 2011

68. Section 181 of the Tax Administration Act, 2011, is hereby amended— 30
- (a) by the substitution for subsection (1) of the following subsection:
“(1) This section applies where a company is wound up other than by means of an involuntary liquidation without having satisfied its outstanding tax debt, including its liability as a responsible third party, withholding agent, or a representative taxpayer, employer or vendor.”; 35
 - (b) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words:
“The persons who are shareholders of the company within one year prior to its winding up are jointly and severally liable to pay the [unpaid] tax debt to the extent that—”; and 40
 - (c) by the substitution for subsection (4) of the following subsection:
“(4) Persons who are liable for the tax debt of a company under this section may avail themselves of any rights against SARS as would have been available to the company.”.

Wysiging van artikel 176 van Wet 28 van 2011

64. Artikel 176 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—
- (a) deur subartikel (2) deur die volgende subartikel te vervang:
- “(2) SAID kan ’n nuwe verklaring kragtens artikel 172 indien wat **[belasting]** die bedrag van die belastingskuld ingesluit in ’n teruggetrekte verklaring uiteensit.”; en 5
- (b) deur die volgende subartikel by te voeg:
- “(3) Indien SAID tevrede is dat ’n persoon die volle bedrag van die belastingskuld, soos uiteengesit in ’n gesertifiseerde verklaring ingevolge artikel 172 geliaseer, vereffen het, en geen ander uitstaande belastingskuld het nie, moet SAID die verklaring terugtrek indien deur die persoon in die voorgeskrewe vorm en wyse versoek.”. 10

Wysiging van artikel 177 van Wet 28 van 2011

65. Artikel 177 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang: 15
- “(1) SAID kan stappe instel vir die sekwestrasie, likwidasie of deregistrasie van ’n persoon vir ’n uitstaande belastingskuld.”.

Wysiging van artikel 179 van Wet 28 van 2011

66. Artikel 179 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang: 20
- “(1) ’n Senior SAID-amptenaar kan by kennisgewing aan ’n persoon wat enige gelde, ingesluit ’n pensioen, salaris, loon of ander besoldiging vir of aan ’n belastingpligtige hou, skuld of sal hou of sal skuld, van die persoon vereis om die geld aan SAID te betaal ter betaling van die belastingpligtige se uitstaande belastingskuld.”. 25

Wysiging van artikel 180 van Wet 28 van 2011

67. Artikel 180 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang: 30
- “ ’n Persoon is persoonlik aanspreeklik vir enige uitstaande belastingskuld van die belastingpligtige in die mate waarin die persoon se nalatigheid of bedrog die versuim om die belastingskuld te betaal tot gevolg gehad het indien—”.

Wysiging van artikel 181 van Wet 28 van 2011

68. Artikel 181 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—
- (a) deur subartikel (1) deur die volgende subartikel te vervang: 35
- “(1) Hierdie artikel is van toepassing indien ’n maatskappy beëindig word anders as by wyse van ’n vrywillige likwidasie sonder om sy uitstaande belastingskuld te vereffen, ingesluit sy aanspreeklikheid as verantwoordelike derde party, terughoudingsagent, of ’n verteenwoordigende belastingpligtige, werkgewer of ondernemer.”;
- (b) deur in subartikel (2) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang: 40
- “Die persone wat aandeelhouders van die maatskappy is binne een jaar voor sy beëindiging is gesamentlik en afsonderlik aanspreeklik om die **[onbetaalde belasting]** belastingskuld te betaal in die mate waarin—”; en 45
- (c) deur subartikel (4) deur die volgende subartikel te vervang:
- “(4) Persone wat kragtens hierdie artikel vir die **[belasting]** belastingskuld van ’n maatskappy aanspreeklik is, kan aanspraak maak op enige regte teen SAID wat aan die maatskappy beskikbaar sou wees.”.

Amendment of section 182 of Act 28 of 2011

69. Section 182 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) A person (referred to as a transferee) who receives an asset from a taxpayer who is a connected person in relation to the transferee without consideration or for consideration below the fair market value of the asset is liable for the outstanding tax debt of the taxpayer.” 5

Amendment of section 186 of Act 28 of 2011

70. Section 186 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for the words preceding paragraph (a) of the following words: 10

“To collect [a] an outstanding tax debt, a senior SARS official may apply for an order referred to in subsection (2), if—”.

Amendment of section 190 of Act 28 of 2011

71. Section 190 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (5) of the following subsection: 15

“(5) If SARS pays to a person by way of a refund any amount which is not properly payable to the person under a tax Act, the amount is regarded as an outstanding tax [that is payable by the person to SARS] debt from the date on which it is paid to the person.” 20

Amendment of section 191 of Act 28 of 2011

72. Section 191 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (2) for paragraph (a) of the following paragraph:

“(a) [**that is disputed under Chapter 9 and**] for which the period referred to in section 164(6) has not expired or suspension of payment under section 164 exists; or” 25

Amendment of section 192 of Act 28 of 2011, as amended by section 68 of Act 21 of 2012

73. Section 192 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution in the definition of “compromise” for the words preceding paragraph (a) of the following words: 30

“‘**compromise**’ means an agreement entered into between SARS and a ‘debtor’ in respect of a tax debt in terms of which—”;

(b) by the substitution for the definition of “debtor” of the following definition: “‘**debtor**’ means a taxpayer with [**an outstanding**] a tax debt; and”; 35 and

(c) by the substitution for the definition of “write off” of the following definition: “‘**write off**’ means to reverse [a] an outstanding tax debt either in whole or in part.”.

Amendment of section 221 of Act 28 of 2011 40

74. Section 221 of the Tax Administration Act, 2011, is hereby amended by the substitution in the definition of “understatement” for the words preceding paragraph (a) of the following words:

“‘**understatement**’ means any prejudice to SARS or the *fiscus* [**in respect of a tax period**] as a result of—”. 45

Wysiging van artikel 182 van Wet 28 van 2011

69. Artikel 182 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

“(1) ’n Persoon (genoem as die oordragner) wat ’n bate sonder vergoeding of vir vergoeding minder as die billike markwaarde van die bate ontvang van ’n belastingpligtige wat ’n verbonde persoon met betrekking tot die oordragner is, is vir die uitstaande belastingskuld van die belastingpligtige aanspreeklik.” 5

Wysiging van artikel 186 van Wet 28 van 2011

70. Artikel 186 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang: 10

“Ten einde ’n uitstaande belastingskuld in te vorder, kan ’n senior SAID-amptenaar vir ’n bevel bedoel in subartikel (2) aansoek doen, indien—”.

Wysiging van artikel 190 van Wet 28 van 2011

71. Artikel 190 van die Wet op Belastingadministrasie 2011, word hierby gewysig deur subartikel (5) deur die volgende subartikel te vervang: 15

“(5) Indien SAID ’n bedrag as ’n terugbetaling aan ’n persoon betaal wat nie behoorlik kragtens ’n Belastingwet aan die persoon betaalbaar is nie, word die bedrag beskou [**as belasting**] ’n uitstaande belastingskuld te wees wat deur die persoon aan SAID betaalbaar is vanaf die datum waarop dit aan die persoon betaal is.” 20

Wysiging van artikel 191 van Wet 28 van 2011

72. Artikel 191 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (2) paragraaf (a) deur die volgende paragraaf te vervang:

“(a) [**wat kragtens Hoofstuk 9 betwis word en**] waarvoor die tydperk in artikel 164(6) na verwys, nog nie verstryk het nie of opskorting van betaling kragtens artikel 164 bestaan; of” 25

Wysiging van artikel 192 van Wet 28 van 2011, soos gewysig deur artikel 68 van Wet 21 van 2012

73. Artikel 192 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—
(a) deur die omskrywing van “af te skryf”, “afgeskryf” of “afskrywing” deur die volgende omskrywing te vervang: 30

“**af te skryf**” of **afgeskryf**” of **afskrywing**” om ’n uitstaande belastingskuld geheel of gedeeltelik terug te skryf;”;

(b) deur die woorde wat paragraaf (a) in die omskrywing van “toegewing” voorafgaan deur die volgende woorde te vervang: 35

“**toegewing**” of **toegegee**” ’n ooreenkoms aangegaan tussen SAID en ’n ‘skuldenaar’ ten opsigte van ’n belastingskuld ingevolge waarvan—”;
en

(c) deur die omskrywing van “skuldenaar” deur die volgende omskrywing te vervang: 40

“**skuldenaar**” ’n belastingpligtige met ’n [**uitstaande**] belastingskuld; en”.

Wysiging van artikel 221 van Wet 28 van 2011

74. Artikel 221 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in die omskrywing van “onderstelling” die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

“**onderstelling**” enige benadeling van SAID of die *fiscus* [**ten opsigte van ’n belastingtydperk**] as gevolg van—”.

Amendment of section 222 of Act 28 of 2011

75. Section 222 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution for subsections (1) and (2) of the following subsections, respectively:

“(1) In the event of an ‘understatement’ by a taxpayer, the taxpayer must pay, in addition to the ‘tax’ payable for the relevant tax period, the understatement penalty determined under subsection (2) unless the ‘understatement’ results from a bona fide inadvertent error.”

(2) The understatement penalty is the amount resulting from applying the highest applicable understatement penalty percentage in accordance with the table in section 223 to **[the] each** shortfall determined under subsections (3) and (4) in relation to each understatement in a return.”;

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

“(a) the difference between the amount of ‘tax’ properly chargeable for the tax period and the amount of ‘tax’ that would have been chargeable for the tax period if the ‘understatement’ were accepted;”; and

(c) the substitution for subsections (4) and (5) of the following subsections, respectively:

“(4) If **[an ‘understatement’ results in]** there is a difference under both paragraphs (a) and (b) of subsection (3), the shortfall must be reduced by the amount of any duplication between the paragraphs.

(5) The tax rate applicable to the shortfall determined under subsections (3) and (4) is the maximum tax rate applicable to the taxpayer, ignoring an assessed loss or any other benefit brought forward from a preceding tax period to the tax period.”.

Amendment of section 223 of Act 28 of 2011, as amended by section 73 of Act 21 of 2012

76. (1) Section 223 of the Tax Administration Act, 2011, is hereby amended—

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

“(1) The understatement penalty percentage table is as follows[—]:

1	2	3	4	5	6
Item	Behaviour	Standard case	If obstructive, or if it is a ‘repeat case’	Voluntary disclosure after notification of audit or investigation	Voluntary disclosure before notification of audit or investigation
(i)	‘Substantial understatement’	[25]10%	[50]20%	5%	0%
(ii)	Reasonable care not taken in completing return	[50]25%	[75]50%	[25]15%	0%
(iii)	No reasonable grounds for ‘tax position’ taken	[75]50%	[100]75%	[35]25%	0%
(iv)	Gross negligence	100%	125%	50%	5%
(v)	Intentional tax evasion	150%	200%	75%	10%

(b) by the substitution in subsection (3)(b) for the words preceding subparagraph (i) of the following words:

“was in possession of an opinion by **[a] an independent** registered tax practitioner that—”.

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

Wysiging van artikel 222 van Wet 28 van 2011

75. Artikel 222 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur subartikels (1) en (2), onderskeidelik, deur die volgende subartikels te vervang:

“(1) In die geval van ’n ‘onderstelling’ deur ’n belastingpligtige, moet die belastingpligtige, bykomend tot die ‘belasting’ vir die tersaaklike belastingtydperk betaalbaar, die onderstellingsboete bepaal kragtens subartikel (2), betaal, tensy die onderstelling voortspruit uit ’n onwustelike *bona fide* fout. 5

(2) Die onderstellingsboete is die bedrag wat voortspruit uit die toepassing van die hoogste toepaslike onderstellingsboete persentasie in ooreenstemming met die tabel in artikel 223 op [die] elke tekort kragtens subartikels (3) en (4) bepaal, met betrekking tot elke onderstelling in ’n opgawe.”; 10

(b) deur in subartikel (3) paragraaf (a) deur die volgende paragraaf te vervang: 15

“(a) die verskil tussen die bedrag van ‘belasting’ behoorlik hefbaar vir die belastingtydperk en die bedrag ‘belasting’ wat gehef sou word vir die belastingtydperk indien die ‘onderstelling’ aanvaar is;”;

(c) deur subartikels (4) en (5), onderskeidelik, deur die volgende subartikels te vervang: 20

“(4) Indien [’n ‘onderstelling’] daar ’n verskil is kragtens beide paragrawe (a) en (b) van subartikel (3) [tot gevolg het], moet die tekort verminder word met die bedrag van enige verdubbeling tussen die paragrawe. 25

(5) Die belastingkoers van toepassing op die tekort ingevolge subartikels (3) en (4) vasgestel, is die maksimum belastingkoers op die belastingpligtige van toepassing, sonder om ’n vasgestelde verlies of enige ander voordeel vorentoe gebring vanaf ’n voorafgaande belastingtydperk na die belastingtydperk, in ag te neem.”. 25

Wysiging van artikel 223 van Wet 28 van 2011 soos gewysig deur artikel 73 van Wet 21 van 2012 30

76. (1) Artikel 223 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

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

“(1) Die administratiewe nienakomingsboete persentasie tabel is as volg[—]: 35

1	2	3	4	5	6
Item	Gedrag	Standaard saak	Indien obstrukties, of indien dit ’n ‘herhalende geval’ is	Vrywillige blootlegging na kennisgewing van oudit, of ondersoek	Vrywillige blootlegging voor kennisgewing van oudit, of ondersoek
(i)	‘Wesenlike onderstelling’	[25]10%	[50]20%	5%	0%
(ii)	Redelike sorg nie aangewend in die voltooiing van die opgawe nie	[50]25%	[75]50%	[25]15%	0%
(iii)	Geen redelike grond vir ‘belastingposisie’ ingeneem	[75]50%	[100]75%	[35]25%	0%
(iv)	Growwe nalatigheid	100%	125%	50%	5%
(v)	Opsetlike belastingvermyding	150%	200%	75%	10%

(b) deur in subartikel (3)(b) die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang: 55

“in besit was van ’n mening van ’n onafhanklike geregistreerde belastingpraktisyn, soos in artikel 239 omskryf, wat—”.

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

Substitution of section 224 of Act 28 of 2011, as substituted by section 74 of Act 21 of 2012

77. The following section is hereby substituted for section 224 of the Tax Administration Act, 2011:

“Objection and appeal against [decision not to remit] imposition of understatement penalty 5

“224. [A] The imposition of an understatement penalty under section 222 or a decision by SARS not to remit an understatement penalty under section 223(3), is subject to objection and appeal under Chapter 9.”.

Amendment of section 230 of Act 28 of 2011 10

78. Section 230 of the Tax Administration Act, 2011, is hereby amended by the substitution for the words preceding paragraph (a) of the following words:

“The approval by a senior SARS official of a voluntary disclosure application and relief granted under section 229, must be evidenced by a written agreement between SARS and the qualifying person who is liable for the outstanding tax debt 15 in the prescribed format and must include details on—”.

Amendment of section 231 of Act 28 of 2011, as amended by section 76 of Act 21 of 2012

79. Section 231 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for paragraph (b) of the following paragraph: 20

“(b) regard an amount paid in terms of the voluntary disclosure agreement to constitute part payment of any further outstanding tax debt in respect of the relevant ‘default’; and”.

Amendment of section 235 of Act 28 of 2011, as amended by section 78 of Act 21 of 2012 25

80. Section 235 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) [A] Only a senior SARS official may lay a complaint with the South African Police Service or the National Prosecuting Authority regarding an offence under this section.”. 30

Amendment of section 240 of Act 28 of 2011, as amended by section 82 of Act 21 of 2012

81. (1) Section 240 of the Tax Administration Act, 2011, is hereby amended—

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

“(2) The provisions of this section do not apply in respect of a person 35 who only—

(a) provides the advice or completes or assists in completing a return [solely] for no consideration to that person or his or her employer or a connected person in relation to that employer or that person;

(b) provides the advice [solely] in anticipation of or in the course of any 40 litigation to which the Commissioner is a party or where the Commissioner is a complainant;

(c) provides the advice [solely] as an incidental or subordinate part of providing goods or other services to another person; or

(d) provides the advice or completes or assists in completing a return 45 [solely]—

(i) to or in respect of the employer by whom that person is employed on a full-time basis or to or in respect of the

Wysiging van artikel 224 van Wet 28 van 2011, soos gewysig deur artikel 74 van Wet 21 van 2012

77. Die volgende artikel vervang hierby artikel 224 van die Wet op Belastingadministrasie, 2011:

“Beswaar en appèl teen besluit om onderstellingsboete nie kwynt te skeld nie 5

224. [’n Besluit] Die oplegging van ’n onderstellingsboete kragtens artikel 222 of ’n besluit deur SAID om nie ’n onderstellingsboete kragtens artikel 223(3) kwynt te skeld nie is onderhewig aan beswaar en appèl kragtens Hoofstuk 9.”. 10

Wysiging van artikel 230 van Wet 28 van 2011

78. Artikel 230 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

“Die goedkeuring deur ’n senior SAID-amptenaar van ’n vrywillige blootleggingsaansoek en toestaan van verligting kragtens artikel 229, moet gestaaf word deur ’n geskrewe ooreenkoms in die voorgeskrewe formaat tussen SAID en die kwalifiserende persoon wat vir die uitstaande **[belasting]** belastingeskuld aanspreeklik is, en moet besonderhede bevat van—”. 15

Wysiging van artikel 231 van Wet 28 van 2011, soos gewysig deur artikel 76 van Wet 21 van 2012 20

79. Artikel 231 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) paragraaf (b) deur die volgende paragraaf te vervang:

“(b) enige bedrag ingevolge die vrywillige blootleggingsooreenkoms betaal, as gedeeltelike betaling van enige verdere uitstaande **[belasting]** belastingeskuld met betrekking tot die tersaaklike ’nienakoming’ beskou; en”. 25

Wysiging van artikel 235 van Wet 28 van 2011, soos gewysig deur artikel 78 van Wet 21 van 2012

80. Artikel 235 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

“(3) Slegs ’n **[Senior]** senior SAID-amptenaar kan ’n klag lê by die Suid-Afrikaanse Polisie diens of die Nasionale Vervolgingsgesag aangaande ’n misdryf **[beoog in subartikel (1)]** kragtens hierdie artikel.”. 30

Wysiging van artikel 240 van Wet 28 van 2011, soos gewysig deur artikel 82 van Wet 21 van 2012

81. (1) Artikel 240 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur— 35

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

“(2) Die bepalinge van hierdie artikel is nie van toepassing nie ten opsigte van ’n persoon wat slegs—

(a) advies gee of ’n dokument voltooi of bystand verleen om dit te voltooi, **[alleenlik]** vir geen vergoeding aan daardie persoon of sy of haar werkgewer of ’n verbonde persoon met betrekking tot daardie werkgewer of daardie persoon; 40

(b) advies gee **[alleenlik]** met die vooruitsig of in die verloop van enige regsgeding waartoe die Kommissaris ’n party is of waar die Kommissaris ’n klaer is; 45

(c) advies gee **[alleenlik]** as ’n toevallige of ondergeskikte deel van die verskaffing van goed of ander dienste aan ’n ander persoon;

(d) advies gee of ’n dokument voltooi of bystand verleen om dit te voltooi **[alleenlik]**— 50

(i) aan of ten opsigte van die werkgewer by wie daardie persoon op ’n voltydse grondslag in diens is of aan of ten

- employer and connected persons in relation to the employer;
or
(ii) under the **[direct]** supervision of a **[person who is a registered tax practitioner who has assigned or approved the assignment of those functions to the person.]**”; and 5
- (b) by the insertion after subsection (2) of the following subsection:
“(2A) A tax practitioner who has assigned or approved the assignment of functions to a person under subsection (2)(d)(ii) is regarded as accountable for the actions of that person in performing those functions for the purposes of a complaint to a recognised controlling body under section 241(2).” 10
- (2) Subsection (1) is deemed to have come into operation on 20 December 2012.

Amendment of section 240A of Act 28 of 2011, as inserted by section 83 of Act 21 of 2012

- 82.** (1) Section 240A of the Tax Administration Act, 2011, is hereby amended— 15
- (a) by the substitution in subsection (2)(a) for the words preceding subparagraph (i) of the following words:
“**in respect of such persons, maintains relevant and effective—**”; and
- (b) by the substitution for subsection (3) of the following subsection:
“(3) A body recognised under subsection (2) must submit a report on 20
its members and compliance with this Chapter within the prescribed time period and in the prescribed form and manner **[as prescribed by the Commissioner]**.”
- (2) Subsection (1) is deemed to have come into operation on 20 December 2012.

Amendment of section 242 of Act 28 of 2011 25

- 83.** Section 242 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsections (1) and (2) of the following subsections, respectively:
- “(1) Despite section 69, the senior SARS official lodging a complaint under section 241 may disclose the taxpayer information **[relating to the person’s tax affairs]** as in the opinion of the official is necessary to lay before the ‘controlling body’ to which the complaint is made. 30
- (2) Before a complaint is lodged or information is disclosed, SARS must deliver to the taxpayer concerned and the person against whom the complaint is to be made notification of the intended complaint and information to be disclosed.”

Amendment of section 246 of Act 28 of 2011, as amended by section 86 of Act 21 of 2012 35

- 84.** Section 246 of the Tax Administration Act, 2011, is hereby amended—
- (a) by the substitution in subsection (2) for paragraph (a) of the following paragraph:
“(a) approved by SARS and— 40
(i) must be a person who is a senior official of the company **[and is approved by SARS]**; or
(ii) if no senior official resides in the Republic, may be another suitable person;”; and
- (b) by the substitution for subsection (3) of the following subsection: 45
“(3) If a public officer is not appointed as required under this section, the public officer is the **[managing director,]** director, company secretary or other officer of the company that SARS designates for that purpose.”

- opsigte van daardie werkgewer en verbonde persone met betrekking tot daardie werkgewer; of
- (ii) onder die **[direkte]** toesig van **[’n persoon wie]** ’n geregistreeerde belastingpraktisyn, wie sodanige funksies aan die persoon toegedeel het of die toedeling goedgekeur het, is.”; en 5
- (b) deur in subartikel (2) die volgende subartikel in te voeg:
- “(2A) ’n Belastingpraktisyn wie funksies toegedeel het of die toedeling van funksies aan ’n persoon goedgekeur het kragtens subartikel (2)(d)(ii) word geag verantwoordelik te wees vir die aksies van daardie persoon in die uitoefening van daardie funksies vir doeleindes van ’n klage aan ’n erkende beheerliggaam kragtens artikel 241(2).”.
- (2) Subartikel (1) word geag op 20 Desember 2012 in werking te getree het. 10

Wysiging van artikel 240A van Wet 28 van 2011, soos ingevoeg deur artikel 83 van Wet 21 van 2012 15

- 82.** (1) Artikel 240A van die Wet op Belastingadministrasie, 2011, word hierby gewysig—
- (a) deur in subartikel (2)(a) die woorde wat item (i) voorafgaan deur die volgende woorde te vervang: 20
- “ten opsigte van sodanige persone, tersaaklike en effektiewe—”; en
- (b) subartikel (3) deur die volgende subartikel te vervang:
- “(3) ’n Liggaam ingevolge subartikel (2) erken, moet ’n verslag aangaande die liggaam se lede en nakoming van hierdie Hoofstuk verskaf binne die voorgeskrewe tydperk en in die voorgeskrewe vorm en wyse **[deur die Kommissaris voorgeskryf]**.”. 25
- (2) Subartikel (1) word geag op 20 Desember 2012 in werking te getree het.

Wysiging van artikel 242 van Wet 28 van 2011

- 83.** Artikel 242 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikels (1) en (2), onderskeidelik, deur die volgende subartikels te vervang: 30
- “(1) Ondanks artikel 69 kan die senior SAID-amptenaar wat ’n klage kragtens artikel 241 indien, die **[inligting]** belastingpligtige-inligting [met betrekking tot die persoon se belastingsake] bekend maak wat na die mening van die amptenaar nodig is om voorgelê te word aan die ‘beheerliggaam’ by wie die klage ingedien word. 35
- (2) Voordat ’n klage ingedien word of inligting openbaar gemaak word, moet SAID aan die betrokke belastingpligtige en die persoon teen wie die klage beoog word, kennis gee van die voorgenome klage en inligting wat openbaar gemaak sal word.”.

Wysiging van artikel 246 van Wet 28 van 2011, soos gewysig deur artikel 86 van Wet 21 van 2012 40

- 84.** Artikel 246 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—
- (a) deur in subartikel (2) paragraaf (a) deur die volgende paragraaf te vervang:
- “(a) deur SAID goedgekeur wees en—
- (i) ’n persoon wees wat ’n senior amptenaar van die maatskappy is **[en deur SAID goedgekeur is]**; of 45
- (ii) indien geen senior amptenaar in die Republiek woonagtig is nie, kan dit ’n ander toepaslike persoon wees;”; en
- (b) deur subartikel (3) deur die volgende subartikel te vervang:
- “(3) Indien ’n openbare amptenaar nie aangestel word soos kragtens hierdie artikel vereis word nie, is die openbare amptenaar die **[besturende direkteur]**, direkteur, **[sekretaris]** maatskappysekretaris of ander amptenaar van die maatskappy wat SAID vir daardie doel aanwys.”. 50

Amendment of section 256 of Act 28 of 2011, as substituted by section 89 of Act 21 of 2012

85. Section 256 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (3) for paragraph (a) of the following paragraph:

- “(a) outstanding tax debt [**outstanding**], excluding a tax debt contemplated in section 167 or 204 or a tax debt that has been suspended under section 164 or does not exceed the amount referred to in section 169(4); or”.

Amendment of section 270 of Act 28 of 2011

86. Section 270 of the Tax Administration Act, 2011, is hereby amended—

- (a) by the substitution for subsection (6) of the following subsection: 10

“(6) Additional tax, penalty or interest may be imposed or levied as if the repeal of the legislation in Schedule 1 had not been effected and may be assessed and recovered under this Act, if—

- (a) additional tax, penalty or interest which but for the repeal would have been capable of being imposed, levied, assessed or recovered by the commencement date of this Act, has not been imposed, levied, assessed or recovered by the commencement date of this Act; or 15

- (b) an understatement penalty, administrative non-compliance penalty or interest under this Act cannot be imposed, levied, assessed or recovered in respect of an understatement as defined in section 221, non-compliance or failure to pay that occurred before the commencement date of this Act.”; 20

- (b) by the insertion after subsection (6) of the following subsections: 25

“(6A) For the purposes of subsection (6), ‘capable of being imposed’ means that the verification, audit or investigation necessary to determine the additional tax, penalty or interest had been completed before the commencement date of this Act.

(6B) If a return was due by the commencement date of this Act, the requirement under section 223(3)(b)(i) is regarded as having been met for the purposes of remittance of a substantial understatement penalty. 30

(6C) A person who made a valid voluntary disclosure before the commencement date of this Act, qualifies for the relief referred to in section 229(b) if the audit or investigation of the person’s affairs has commenced before but only concluded after commencement date of this Act and the requirements of Part B of Chapter 16 have been met. 35

(6D) If an understatement penalty is imposed as a result of an understatement, as defined in section 221, made in a return submitted before the commencement date of this Act, a taxpayer may object against the penalty under Chapter 9 (whether or not the taxpayer has previously objected against the assessment imposing the penalty) and if the return was required under— 40

- (a) the Income Tax Act, a senior SARS official must, in considering the objection, reduce the penalty in whole or in part if satisfied that there were extenuating circumstances; or 45

- (b) the Value-Added Tax Act, a senior SARS official must reduce the penalty in whole if the penalty was imposed under circumstances other than the circumstances referred to in item (v) of the understatement penalty table in section 223(1).”; 50

- (c) by the substitution in subsection (7) for paragraph (b) of the following paragraph:

“(b) regarded as interest [**due**] payable under this Act from the commencement date of the comparable provisions of this Act.”; and

Wysiging van artikel 256 van Wet 28 van 2011, soos vervang deur artikel 89 van Wet 21 van 2012

85. Die Engelse teks van artikel 256 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur paragraaf (a) in subartikel (3) deur die volgende paragraaf vervang:

“(a) outstanding tax debt [outstanding], excluding a tax debt contemplated in section 167 or 204 or a tax debt that has been suspended under section 164 or does not exceed the amount referred to in section 169(4); or”.

Wysiging van artikel 270 van Wet 28 van 2011

86. Artikel 270 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—
(a) deur subartikel (6) deur die volgende artikel te vervang:

“(6) Addisionele belasting, boete of rente kan opgelê of gehef word asof die herroeping van die wetgewing in Bylae 1 nie inwerking gestel is nie en kan ingevolge hierdie wet aangeslaan en ingevorder word, indien—

(a) addisionele belasting, boete of rente wat indien dit nie vir die herroep was nie opgelê, gehef, aangeslaan of ingevorder kon word teen die inwerkingtreddingsdatum van hierdie Wet, nie opgelê, gehef, aangeslaan of ingevorder is teen die inwerkingtreddingsdatum van hierdie Wet nie; of

(b) ’n onderstellingsboete, administratiewe nienakomingsboete of rente kragtens hierdie Wet nie opgelê, gehef, aangeslaan of ingevorder kan word ten opsigte van ’n onderstelling soos in artikel 221 omskryf nie, nienakoming of versuim om te betaal, wat voor die inwerkingtreddingsdatum van hierdie Wet plaasgevind het nie.”;

(b) deur die volgende subartikels na subartikel (6) in te voeg:

“(6A) Vir doeleindes van subartikel (6), beteken ’vermoë om opgelê te word’ dat die verifikasie, oudit of ondersoek nodig om die addisionele belasting, boete of rente te bepaal voor die inwerkingtreding van hierdie Wet voltooi is.

(6B) Indien ’n opgawe teen die inwerkingtreddingsdatum van hierdie Wet ingedien moes word, word die vereiste kragtens artikel 223(3)(b)(i) geag nagekom te wees vir die doeleindes van kwytskelding van ’n substansiële onderstellingsboete.

(6C) ’n Persoon wat ’n geldige vrywillige blootlegging voor die inwerkingtreddingsdatum van hierdie Wet gemaak het, kwalifiseer vir die verligting in artikel 229(b) na verwys indien die oudit of ondersoek van die persoon se sake voor die inwerkingtreddingsdatum van hierdie Wet in aanvang geneem het maar eers na inwerkingtreding van hierdie Wet afgehandel is en die vereistes van Deel B van Hoofstuk 16 nagekom is.

(6D) Indien ’n onderstellingsboete as gevolg van ’n onderstelling opgelê word, soos in artikel 221 omskryf, gemaak in ’n opgawe voor die inwerkingtreddingsdatum van hierdie Wet ingedien, kan ’n belastingpligtige beswaar teen die boete aanteken kragtens Hoofstuk 9 (ongegag of die belastingpligtige alreeds voorheen teen die aanslag wat die boete oplê beswaar aangeteken het) en indien die opgawe vereis was kragtens—

(a) die Inkomstebelastingwet, moet ’n senior SAID-amptenaar, in die oorweging van die beswaar, die boete in geheel of gedeeltelik verminder indien tevrede dat daar versagterende omstandighede bestaan; of

(b) die Wet op Belasting op Toegevoegde Waarde, moet ’n senior SAID amptenaar die boete in geheel of gedeeltelik verminder indien die boete kragtens omstandighede anders as die na verwys in item (v) van die onderstellingsboetetafel in artikel 223(1), opgelê is.”;

(c) deur in subartikel (7) paragraaf (b) deur die volgende paragraaf te vervang:

“(b) beskou word as rente kragtens hierdie Wet [verskuldig] betaalbaar te wees vanaf die inwerkingtreddingsdatum van die vergelykbare bepaling van hierdie Wet.”; en

- (d) by the substitution in subsection (8) for paragraph (b) of the following paragraph:
“(b) regarded as interest [**due**] payable under this Act.”.

Amendment of Arrangement of Sections of Act 28 of 2011

87. The Arrangement of Sections of the Tax Administration Act, 2011, is hereby 5
amended—

- (a) by the substitution for item 11 of the following item:
“**11.** Legal proceedings [**on behalf of**] involving Commissioner”; and
(b) by the substitution for item 224 of the following item:
“**224.** Objection and appeal against [**decision not to remit**] imposition 10
of understatement penalty.”.

Short title and commencement

88. (1) This Act is called the Tax Administration Laws Amendment Act, 2013.

(2) Save in so far as is otherwise provided for in this Act, amendments to the Tax Administration Act, 2011 (Act No. 28 of 2011), are deemed to have come into operation 15
on 1 October 2012.

(3) Subject to subsection (2), and save in so far as is otherwise provided for in this Act or the context otherwise indicates, the amendments effected by this Act come into operation on the date of promulgation of this Act.

- (d) deur in subartikel (8) paragraaf (b) deur die volgende paragraaf te vervang:
“(b) geag word rente kragtens hierdie Wet [**verskuldig**]betaalbaar te wees.”.

Wysiging van Indeks van Wet 28 van 2011

- 87.** Die Indeks van die Wet op Belastingadministrasie, 2011, word hierby gewysig— 5
- (a) deur item 11 deur die volgende item te vervang:
“**11.** Regsgedinge [**namens die**] wat Kommissaris betrek”; en
- (b) deur item 224 deur die volgende item te vervang:
“**224.** Beswaar en appel teen [**besluit om**] oplê van onderstellingsboete [**nie kwyt te skeld nie**”]. 10

Kort titel en inwerkingtreding

- 88.** (1) Hierdie Wet heet die Wysigingswet op Belastingadministrasiewette, 2013.
- (2) Tensy hierdie Wet anders bepaal, word wysigings tot die Wet op Belastingadministrasie, 2011, geag op 1 Oktober 2012 in werking te getree het.
- (3) Behoudens subartikel (2), en tensy hierdie Wet anders bepaal of dit uit die 15
samehang anders blyk, tree die wysigings wat deur hierdie Wet aangebring word op die datum van afkondiging van hierdie Wet in werking.

