



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Vol. 628

13 October
Oktober 2017

No. 41178

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes

ISSN 1682-5843



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SOUTH AFRICAN REVENUE SERVICE

NO. 1104

13 OCTOBER 2017

**PUBLICATION OF EXPLANATORY SUMMARY OF THE TAX ADMINISTRATION
LAWS AMENDMENT BILL, 2017**

Notice is hereby given in terms of Rule 276(1)(b) of the Rules of the National Assembly that the Minister of Finance intends to introduce the Tax Administration Laws Amendment Bill, 2017, in the National Assembly shortly. The explanatory summary of the Bill is hereby published in accordance with Rule 276(1)(c) of the Rules of the National Assembly.

The Bill provides for the amendment of the—

- Estate Duty Act, 1955, so as to effect technical corrections;
- Income Tax Act, 1962, so as to make provision for exemption from a penalty; to make provision for exemption from an obligation to submit a return in certain cases; to effect certain technical corrections; to amend the Fourth Schedule to that Act to amend a definition; to correct a numbering error; to make provision for the calculation of an allowance; to effect a consequential amendment; to provide for the smoothing over time of a deduction; to make provision for an inclusion in employees' tax; to amend the Sixth Schedule to that Act to amend a definition; to limit the application of a provision in the Seventh Schedule to that Act;
- Customs and Excise Act, 1964, so as to extend a provision related to information sharing; to clarify a provision related to imported fuel levy goods; to delete a provision that will no longer be implemented; to amend a provision related to customs controlled areas; to clarify a provision related to environmental levy goods; to amend a provision to delete references to the Value-Added Tax Act;
- Value-Added Tax Act, 1991, so as to amend a provision related to customs duties;
- Skills Development Levies Act, 1999, so as to clarify the wording of a provision;
- Diamond Export Levy (Administration) Act, 2007, so as to effect technical corrections in certain provisions;
- Tax Administration Act, 2011, so as to amend a provision dealing with decisions; to effect technical corrections; to amend a provision dealing with the constitution of the tax board; to delete an unnecessary provision; to amend a provision dealing with refunds; to amend a provision to provide that interest provisions may come into effect on different dates in respect of different tax types;

- Customs Duty Act, 2014, so as to clarify who may claim refunds and drawbacks and to whom refunds and drawbacks will be paid; to amend a provision to broaden the scope for clearance declarations and amended clearance declarations to be regarded as applications for purposes of the Act;
 - Customs Control Act, 2014, so as to make certain technical corrections; to delete certain unnecessary provisions; to clarify certain provisions, to amend a provision by qualifying when a permission to depart must be submitted in relation to foreign-going vessels; to make changes to provisions relating to the submission of vessel and aircraft departure and arrival reports; to substitute a provision relating to customs permission for the transfer of ownership of goods under customs procedures so as to provide flexibility to exclude certain procedures where permission is not required and to more fully provide for different scenarios that may arise when goods are transferred; to effect changes to a section to broaden the notion of an amended clearance declaration; to amend sections to provide for and clarify various scenarios that may arise when transshipment operations take place at two different seaports; to make certain adjustments to provisions for purposes of systems facilitation; to provide more clarity in respect of reusable transport equipment entering and leaving the Republic and to create flexibility to provide for certain divergent issues concerning the different types of reusable transport equipment by rule; to simplify the removal of stores from a foreign-going vessel, aircraft or cross-border train; to provide for exclusions and exemptions; to limit the requirement of registration as electronic user to the person actually accessing the SARS electronic system; and generally to make adjustments for the smoother implementation of that Act;
 - Customs and Excise Amendment Act, 2014, to delete a paragraph;
 - Tax Administration Laws Amendment Act, 2014, to delete a paragraph;
- and to provide for matters connected therewith.