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**Contents***No.**Gazette  
No. Page  
No.***GENERAL NOTICES • ALGEMENE KENNISGEWINGS****South African Revenue Service/ Suid-Afrikaanse Inkomstediens**

1003	Tax Administration Laws Amendment Bill, 2015: Publication of explanatory summary of the Tax Administration Laws Amendment Bill, 2015.....	39310	4
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**GENERAL NOTICES • ALGEMENE KENNISGEWINGS**

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**SOUTH AFRICAN REVENUE SERVICE****NOTICE 1003 OF 2015****SOUTH AFRICAN REVENUE SERVICE****PUBLICATION OF EXPLANATORY SUMMARY OF THE TAX ADMINISTRATION LAWS****AMENDMENT BILL, 2015**

The Minister of Finance intends introducing the Tax Administration Laws Amendment Bill, 2015, in the National Assembly on 27 October 2015. The explanatory summary of the Bill is hereby published in accordance with Rule 241(1)(c) of the Rules of the National Assembly.

The Bill—

To—

- amend the Income Tax Act, 1962, so as to effect consequential and textual amendments; to delete a provision; and to amend certain provisions;
- amend the Customs and Excise Act, 1964, so as to insert certain provisions and to amend certain provisions;
- amend the Value-Added Tax Act, 1991, so as to amend certain provisions;
- amend the Skills Development Levies Act, 1999, so as to amend provisions;
- amend the Taxation Laws Second Amendment Act, 2008, so as to amend an effective date;
- amend the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, so as to amend a penalty provision;
- amend the Tax Administration Act, 2011, so as to amend certain provisions; to effect technical corrections; and to effect textual and consequential amendments;
- amend the Customs Duty Act, 2014, so as to effect technical corrections; to effect consequential amendments; and to insert a provision;
- amend the Customs Control Act, 2014, so as to amend certain provisions; to effect consequential amendments; and to insert a provision;
- amend the Tax Administration Laws Amendment Act, 2014, so as to effect technical corrections;

and to provide for matters connected therewith.