

South Africa

South African Revenue Service Act, 1997

Act 34 of 1997

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South African Revenue Service Act, 1997

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South Africa

South African Revenue Service Act, 1997

Act 34 of 1997

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Assented to on 28 August 1997

Commenced on 1 October 1997 by [South African Revenue Service Act, 1997: Commencement](#)

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ACT

(Afrikaans text signed by the President.)

To make provision for the efficient and effective administration of the revenue collecting system of the Republic; and, for this purpose, to reorganise the South African Revenue Service and to establish an Advisory Board; and to provide for incidental matters.

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

1. Definitions

In this Act, unless the context indicates otherwise—

"**Board**" means the Advisory Board established by [section 11](#);

"**Commissioner**" means the Commissioner appointed in terms of [section 6](#);

"**financial year**" means a financial year defined in section 1 of the Exchequer Act, 1975 ([Act No. 66 of 1975](#));

"**Minister**" means the Minister of Finance;

"**Public Service Act**" means the Public Service Act, 1994 ([Proclamation No. 103 of 1994](#));

"**recognised trade union**" means a trade union registered in terms of the Labour Relations Act, 1995 ([Act No. 66 of 1995](#)), and recognised by SARS as a collective bargaining agent of SARS employees;

"**revenue**" means income derived from taxes, duties, levies, fees, charges, additional tax and any other moneys imposed in terms of legislation, including penalties and interest in connection with such moneys;

"**SARS**" means the South African Revenue Service established by [section 2](#); and

"**this Act**" includes any rules made or directives issued in terms of this Act.

Part 1 – South African Revenue Service

2. Establishment

The South African Revenue Service is hereby established as an organ of state within the public administration, but as an institution outside the public service.

3. Objective

SARS's objective is the efficient and effective collection of revenue.

4. Functions

- (1) To achieve its objective SARS must—
 - (a) secure the efficient and effective, and widest possible, enforcement of—
 - (i) the national legislation listed in Schedule 1; and
 - (ii) any other legislation concerning the collection of revenue that may be assigned to SARS in terms of either legislation or an agreement between SARS and the organ of state or institution entitled to the revenue; and
 - (b) advise the Minister, at the Minister's request, on—
 - (i) all matters concerning revenue; and
 - (ii) the exercise of any power or the performance of any function assigned to the Minister or any other functionary in the national executive in terms of legislation referred to in paragraph (a).
- (2) SARS must perform its functions in the most cost-efficient and effective manner and in accordance with the values and principles mentioned in section 195 of the [Constitution](#).
- (3) SARS performs its functions—
 - (a) under the policy control of the Minister; and
 - (b) subject to any directives and guidelines on policy matters issued by the Minister.

5. Powers

- (1) SARS may do all that is necessary or expedient to perform its functions properly, including to—
 - (a) determine its own staff establishment, appoint employees and determine their terms and conditions of employment in accordance with [section 18](#);
 - (b) bargain collectively with the recognised trade unions representing SARS employees;
 - (c) obtain the services of any person, including any state department, functionary or institution, to perform any specific act or function;
 - (d) acquire or dispose of any right in or to movable or immovable property, which may include ownership;
 - (e) open and operate on its own bank accounts;
 - (f) insure itself against any loss, damage, risk or liability;
 - (g) perform any specific act or function within its competence on behalf of any other person, including any state department, functionary or institution;
 - (h) impose fees or charges when performing an act or function in terms of paragraph (g);
 - (i) perform legal acts, or institute or defend any legal action in its own name;
 - (j) engage in any activity, whether alone or together with other organisations in the Republic or elsewhere, to promote proper, efficient and effective tax administration, including customs and excise duty administration; and
 - (k) do anything that is incidental to the exercise of any of its powers.
- (2) When exercising its powers SARS must comply with any conditions imposed by the Minister in a directive issued under [section 4\(3\)](#). This may include a requirement that any specific power,

including the power to borrow money, may be exercised only with the prior approval of the Minister.

Part 2 – Commissioner

6. Appointment

- (1) The Minister must appoint a person as the Commissioner for the South African Revenue Service.
- (2) The Minister must consult both the Cabinet and the Board before appointing a person as the Commissioner.
- (3) A person appointed as the Commissioner who is not an employee of SARS becomes such an employee.
- (4) The person appointed as the Commissioner holds office—
 - (a) for an agreed term not exceeding five years, but which is renewable; and
 - (b) subject to the rules and determinations applicable to SARS employees.

7. Acting Commissioner

- (1) When the Commissioner is absent or otherwise unable to perform the functions of office, or during a vacancy in the office of Commissioner, the Minister may designate another SARS employee to act as Commissioner.
- (2) No employee may be designated as acting Commissioner for a period longer than 90 days at a time.

8. Proof of appointment

If the Minister has given notice in the *Gazette* of any appointment of a person as the Commissioner or as an acting Commissioner, this notice may be presented in a court as proof of the appointment.

9. Responsibilities

- (1) The Commissioner—
 - (a) is responsible for the performance by SARS of its functions;
 - (b) takes all decisions in the exercise by SARS of its powers;
 - (c) performs any function and exercises any power assigned to the Commissioner in terms of any legislation or agreement referred to in [section 4\(1\)\(a\)](#); and
 - (d) is the chief executive officer and also the accounting officer of SARS.
- (2) As chief executive officer the Commissioner is responsible in particular for—
 - (a) the formation and development of an efficient administration;
 - (b) the organisation and control of the staff;
 - (c) the maintenance of discipline; and
 - (d) the effective deployment and utilisation of staff to achieve maximum operational results.
- (3) As accounting officer the Commissioner is responsible for—
 - (a) all income and expenditure of SARS;
 - (b) all revenue collected by SARS;

- (c) all assets and the discharge of all liabilities of SARS; and
 - (d) the proper and diligent implementation of Part 5.
- (4) The Commissioner must perform the functions of office as required by this Act.

10. Assignment of powers and duties

- (1) The Commissioner may—
 - (a) assign management or other duties to employees with appropriate skills to assist the Commissioner in the management, and the control over the functioning, of SARS;
 - (b) delegate any of the Commissioner's powers in terms of this Act to a SARS employee; or
 - (c) instruct a SARS employee to perform any of the Commissioner's duties in terms of this Act.
- (2) An assignment, delegation or instruction under subsection (1)—
 - (a) may be issued subject to any conditions the Commissioner may impose; and
 - (b) does not divest the Commissioner of the responsibility concerning the exercise of the power or the performance of the duty.
- (3) This section applies only to the Commissioner's powers and functions contained in this Act.

Part 3 – Advisory Board

11. Establishment

- (1) A board called the SARS Advisory Board is hereby established.
- (2) The Board acts as an advisory and consultative body for the Minister and the Commissioner on matters concerning the administration of the revenue collecting system under this Act.

12. Constitution

- (1) The Board consists of—
 - (a) not more than eight persons who are unconnected with SARS and appointed by the Minister;
 - (b) the Commissioner; and
 - (c) not more than two senior employees of SARS designated by the Commissioner.
- (2) The Minister must—
 - (a) consult the Cabinet before appointing a member mentioned in subsection (1)(a); and
 - (b) appoint a chairperson and a deputy chairperson from among the members after having consulted the members.
- (3) A member mentioned in subsection (1)(a) is appointed for a term not exceeding five years, which is renewable, and must—
 - (a) be a fit and proper person; and
 - (b) have appropriate expertise, skills, knowledge or experience and the ability to perform effectively as a member.

13. Powers and functions

- (1) The Board advises the Minister and the Commissioner on any matter concerning—
 - (a) the management of SARS, including operational, financial and administrative policies and practices;
 - (b) the improvement of efficiency and performance in revenue collecting efforts;
 - (c) the terms and conditions of employment of SARS employees;
 - (d) collective bargaining in SARS;
 - (e) SARS's budget; and
 - (f) the implementation of this Act.
- (2) For the purposes of subsection (1) the Board—
 - (a) may examine and comment on any policies, and investigate, evaluate and advise on any practices and decisions, of SARS and the Commissioner under this Act;
 - (b) is entitled to all relevant information concerning the administration of the revenue collecting system, excluding any information which is subject to a provision referred to in [section 31](#);
 - (c) may require—
 - (i) the Commissioner to submit a report concerning a matter on which the Board must give advice; or
 - (ii) any SARS employee to appear before it and give explanations concerning such a matter; and
 - (d) must inform the Minister of any advice it gives to the Commissioner.
- (3) The powers and functions of the Board to give advice in terms of this section may not be construed as to interfere with the powers and functions assigned to the Commissioner in terms of any legislation or agreement referred to in [section 4\(1\)\(a\)](#), in so far as those powers and functions of the Commissioner relate to—
 - (a) the interpretation of that legislation or agreement;
 - (b) the exercise of a discretion conferred on the Commissioner by that legislation or agreement; or
 - (c) the determination of the liability of a person for any revenue.

14. Procedures

The Board may determine its own procedures.

15. Disclosure of interest

A Board member who has a personal or financial interest in any matter on which the Board gives advice must disclose that interest and withdraw from the proceedings of the Board when that matter is discussed.

16. Remuneration

SARS must remunerate a member mentioned in [section 12\(1\)\(a\)](#) and compensate the member for expenses, as determined by the Minister.

17. Vacation of office

A member mentioned in [section 12](#)(1)(a) ceases to be a member if—

- (a) that person resigns from the Board; or
- (b) the Minister terminates that person's membership for a sufficient reason.

Part 4 – Employees

18. Terms and conditions of employment

- (1) SARS employees are employed subject to terms and conditions of employment determined by SARS—
 - (a) after collective bargaining between SARS and the recognised trade unions; and
 - (b) with the approval of the Minister.
- (2) The collective bargaining referred to in subsection (1) must be conducted in accordance with the procedures agreed on between SARS and the recognised trade unions.

19. Pension rights

- (1) A person appointed by SARS as an employee—
 - (a) becomes a member of the Government Employees' Pension Fund mentioned in section 2 of the Government Employees' Pension Law, 1996 ([Proclamation No. 21 of 1996](#)); and
 - (b) is entitled to pension and retirement benefits as if that person is in service in a post classified in a division of the public service mentioned in section 8(1)(a)(i) of the Public Service Act.
- (2) The Commissioner is entitled to the pension and retirement benefits calculated on the same basis as those of a head of department in the public service.

20. Training and education

SARS—

- (a) must provide for appropriate internal training of its employees; and
- (b) may grant bursaries and loans to employees and other suitable candidates for educational purposes within its field of operation.

21. Existing staff

Items 1 to 5 of Schedule 2 apply to all persons in the public service who occupied posts on, or were additional to, the staff establishment of the Department: South African Revenue Service immediately before this Act took effect, and item 6 applies to both those persons and persons appointed by SARS after this Act took effect.

Part 5 – Financial matters

22. Accountability

As accounting officer the Commissioner must—

- (a) keep full and proper record, in a manner determined by the Minister, of—
 - (i) all income and expenditure of SARS;
 - (ii) all its assets, liabilities and financial transactions; and
 - (iii) all revenue collected by it;
- (b) prepare annual financial statements in accordance with generally accepted accounting practice; and
- (c) ensure that the available resources of SARS are properly safeguarded, and used economically and in the most efficient and effective way.

23. Application of Exchequer Act

The Exchequer Act, 1975 ([Act No. 66 of 1975](#)), and any regulations or instructions issued in terms of the Act—

- (a) apply to all revenue collected by SARS in terms of [section 4\(1\)\(a\)\(i\)](#); and
- (b) apply to the funds and transactions of SARS to the extent that that Act applies to statutory bodies.

24. Funds

- (1) The funds of SARS consist of—
 - (a) money to which it is entitled in terms of [section 25](#);
 - (b) any government grants made to it;
 - (c) any fees and charges mentioned in [section 5\(1\)\(h\)](#); and
 - (d) any other money legally acquired by it.
- (2)
 - (a) SARS may accept donations and bequests, but only with the approval of the Minister.
 - (b) Particulars of each donation or bequest accepted by SARS must be given in SARS's annual report.

25. Chief source of income

- (1) SARS is entitled to money appropriated annually by Parliament for its services mentioned in [section 4\(1\)\(a\)\(i\)](#) and (b).
- (2) The amount of the money must be calculated in accordance with the estimates of income and expenditure mentioned in [section 26](#), and once appropriated—
 - (a) must be paid to SARS in amounts determined in accordance with an agreement between SARS and the Minister; and
 - (b) may be reviewed by the Minister and, if necessary, adjusted accordingly in terms of the Exchequer Act, 1975 ([Act No. 66 of 1975](#)).
- (3) For services mentioned in [section 4\(1\)\(a\)\(ii\)](#) SARS may charge the organ of state or institution concerned at an agreed rate.

26. Estimates of income and expenditure

- (1) The Commissioner—
 - (a) must prepare during each financial year, but before a date set by the Minister, estimates of SARS's income and expenditure for the next financial year; and
 - (b) may prepare at any time during a financial year estimates of SARS's income and of SARS's expenditure for essential purposes supplementary to the estimates mentioned in paragraph (a).
- (2) The estimates mentioned in subsection (1)(a) or (b) must—
 - (a) be in a format determined by the Minister;
 - (b) make adequate provision for SARS to perform its functions mentioned in [section 4\(1\)\(a\)\(i\)](#) and (b); and
 - (c) be submitted to the Minister for approval.
- (3) Before approving the estimates the Minister—
 - (a) must consult the Board; and
 - (b) may refer the estimates back to the Commissioner for any adjustment suggested by the Minister or the Board.
- (4)
 - (a) The Minister must table the approved estimates in the National Assembly for debate and adoption.
 - (b) The estimates must be tabled a reasonable period before the commencement of the financial year to which the estimates relate.

27. Refunds to state

SARS must refund to the National Revenue Fund any money paid to SARS in terms of [section 25\(2\)](#) that has not been used at the end of the financial year, unless otherwise agreed with the Minister.

28. Audits

The Auditor-General must audit the accounts and financial records of SARS, including those relating to the collection of revenue.

29. Annual report

- (1) The Commissioner must annually submit to the Minister a report on the activities of SARS during a financial year.
- (2) The report must be submitted within six months, or within a longer period fixed by the Minister, after the end of the relevant financial year, and must include—
 - (a) a summary of SARS's performance during the year;
 - (b) audited financial statements reflecting SARS's financial affairs during the year, consisting of at least—
 - (i) a balance sheet;
 - (ii) an income statement;
 - (iii) a cash flow statement;
 - (iv) a statement showing loans and advances to SARS; and

- (v) a report of the auditors;
 - (c) audited financial statements of all revenue collected by SARS; and
 - (d) any other matters required by the Minister to be dealt with in the report.
- (3) The financial statements forming part of the report must—
- (a) be prepared in accordance with generally accepted accounting practice;
 - (b) fairly reflect the activities and performance of, and the state of affairs in, SARS; and
 - (c) draw attention to any matters that may or would probably affect the affairs of SARS.
- (4) The Minister must without delay—
- (a) table a copy of the report in the National Assembly; and
 - (b) submit a copy of the report to the National Council of Provinces.

Part 6 – Miscellaneous

30. Restrictions on names implying connection with SARS

- (1) No person may apply to any company, body, firm, business or undertaking a name or description signifying or implying some connection between the company, body, firm, business or undertaking and SARS.
- (2) Any person who contravenes subsection (1) is guilty of an offence and on conviction liable to a fine or to imprisonment not exceeding 10 years or to a fine and imprisonment.

31. Protection of confidential information

Nothing in this Act affects provisions in other legislation prohibiting or regulating disclosure of information in the possession of the Commissioner.

32. Exemption from transfer and stamp duty

No transfer duty is payable by SARS in respect of the acquisition of any property by SARS, and no stamp duty is payable by SARS in respect of any instrument if the stamp duty thereon would be payable by SARS in terms of the applicable legislation.

33. Amendment of Schedule 1

The President may amend Schedule 1 by proclamation in the *Gazette*.

34. Amendment of legislation affected by this Act

- (1) The legislation mentioned in Schedule 3 is hereby amended to the extent set out in the third column of the Schedule.
- (2) A reference in any other legislation to the Commissioner for Inland Revenue, the Secretary for Customs and Excise or the Commissioner for Customs and Excise must be construed as a reference to the Commissioner in terms of this Act.

35. Short title and commencement

- (1) This Act is called the South African Revenue Service Act, 1997, and takes effect, subject to subsection (2), on a date fixed by the President by proclamation in the *Gazette*.

- (2) The amendment to Schedule 1 of the Public Service Act, 1994 ([Proclamation 103 of 1994](#)), in terms of Schedule 3 of this Act, takes effect on the date on which the Department: South African Revenue Service is abolished in terms of item 2 of Schedule 2 of this Act.

Schedule 1

Legislation administered by Commissioner

1. Union and Southern Rhodesia Death Duties Act, 1933 ([Act No. 22 of 1933](#))
2. Marketable Securities Tax Act, 1948 ([Act No. 32 of 1948](#))
3. Transfer Duty Act, 1949 ([Act No. 40 of 1949](#))
4. Estate Duty Act, 1955 ([Act No. 45 of 1955](#))
5. Income Tax Act, 1962 ([Act No. 58 of 1962](#))
6. Customs and Excise Act, 1964 ([Act No. 91 of 1964](#))
7. Stamp Duties Act, 1968 ([Act No. 77 of 1968](#))
8. Value-Added Tax Act, 1991 ([Act No. 89 of 1991](#))
9. Section 60 of the Income Tax Act, 1993 ([Act No. 113 of 1993](#))
10. Section 39 of the Taxation Laws Amendment Act, 1994 ([Act No. 20 of 1994](#))
11. Company Tax Amendment Decree, 1994 ([Decree No. 2 of 1994](#)), of the former Republic of Ciskei
12. Section 41 of the Income Tax Act, 1994 ([Act No. 21 of 1994](#))
13. Tax Amnesty Act, 1995 ([Act No. 19 of 1995](#))
14. Sections 56 and 57 of the Income Tax Act, 1995 ([Act No. 21 of 1995](#))
15. Tax on Retirement Funds Act, 1996 ([Act No. 38 of 1996](#))
16. Final Relief on Tax, Interest, Penalty and Additional Tax Act, 1996 ([Act No. 101 of 1996](#))
17. The Sales Tax Act, 1978 ([Act No. 103 of 1978](#)), to the extent that it remains in force in terms of section 85 of the Value-Added Tax Act, 1991 ([Act No. 89 of 1991](#))
18. Any regulation, proclamation, government notice or rule issued in terms of the above-mentioned legislation or any agreement entered into in terms of this legislation or the [Constitution](#).

Schedule 2

Transitional provisions

1. Definitions

In this Schedule, unless the context indicates otherwise—

"**Department**" means the Department: South African Revenue Service;

"**departmental employee**" means a member of the public service who occupied a post on, or was additional to, the staff establishment of the Department immediately before the effective date; and

"**effective date**" means the date on which this Act took effect.

2. Abolition of Department

The Department is abolished on the effective date.

3. Commissioner

- (1) The person who occupied the post of Commissioner for Inland Revenue and Commissioner for Customs and Excise immediately before this Act took effect, must be regarded as having been appointed as the Commissioner in terms of section 6 for a term of five years.
- (2) The term of the person referred to in subitem (1) runs from the date this Act took effect, and that person may be reappointed when the term expires.

4. Persons in service of Department

- (1) A departmental employee becomes an employee of SARS on the effective date.
- (2) The transfer of departmental employees to SARS must be effected in accordance with—
 - (a) section 197 of the Labour Relations Act, 1995 ([Act No. 66 of 1995](#)); and
 - (b) any collective agreement reached between the State and the trade union parties of the Departmental Chamber of the Public Service Bargaining Council: SARS, before the effective date.

5. Persons becoming employees of SARS

- (1) When a departmental employee becomes an employee of SARS, the Commissioner must appoint that employee in a post on the establishment of SARS.
- (2) A person mentioned in subitem (1) remains subject to any decisions, proceedings, rulings and directions applicable to that person immediately before the effective date. Any proceedings against such a person which were pending immediately before the effective date, must be disposed of as if this Act had not been enacted.

6. Collective bargaining

- (1) There is established a collective bargaining forum for SARS employees on the effective date.
- (2) The constitution of the forum is, subject to any changes required by the context, the same as the constitution of the Departmental Chamber of the Public Service Bargaining Council: SARS.
- (3) The trade union parties to the forum are those that were parties to the Departmental Chamber of the Public Service Bargaining Council: SARS. The employer representatives must be appointed by the Commissioner.
- (4) The constitution may be amended only by agreement of all the parties to the forum.
- (5) For the purposes of section 18 of this Act—
 - (a) the trade union parties to the forum are regarded as having been recognized by SARS as recognised trade unions; and
 - (b) the procedures contained in the constitution of the forum must be applied as if they were the agreed procedures for the negotiations on terms and conditions of employment.

7. Assets and liabilities

- (1) Immovable property of the state used by the Department immediately before the effective date remains at the disposal of SARS on terms and conditions as may be agreed on between SARS and the responsible Cabinet member.
- (2) All movable assets of the state which were used by or which were at the disposal of the Department immediately before the effective date, except those assets excluded by the Minister, become the property of SARS.
- (3) As from the effective date all contractual rights, obligations and liabilities of the Department are vested in SARS.

8. Financial and administrative records of Department

All financial, administrative and other records of the Department, including all documents in the possession of the Department immediately before the effective date, must be transferred to SARS.

Schedule 3

Amendment of legislation affected by this Act

Number and year of law	Short title	Extent of repeal or amendment
Act No. 32 of 1948	Marketable Securities Tax Act, 1948	<p>Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of "Commissioner" of the following definition:</p> <p style="padding-left: 40px;">"‘Commissioner’ means the Commissioner for [Inland Revenue] <u>the South African Revenue Service</u>;"</p> <p style="padding-left: 40px;">and</p> <p>(b) by the insertion after the definition of "member" of the following definition:</p> <p style="padding-left: 40px;">"‘<u>South African Revenue Service</u>’ means the <u>South African Revenue Service</u> established by <u>section 2 of the South African Revenue Service Act, 1997</u>;"</p>
Act No. 40 of 1949	Transfer Duty Act, 1949	<p>Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of "Commissioner" of the following definition:</p> <p style="padding-left: 40px;">"‘Commissioner’ means the Commissioner for [Inland Revenue] <u>the South African Revenue Service</u>;"</p> <p style="padding-left: 40px;">and</p>

		<p>(b) by the insertion after the definition of "registration officer" of the following definition:</p> <p><u>"'South African Revenue Service' means the South African Revenue Service established by section 2 of the South African Revenue Service Act, 1997;"</u>.</p>
Act No. 45 of 1955	Estate Duty Act, 1955	<p>Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of "Commissioner" of the following definition:</p> <p><u>"'Commissioner' means the Commissioner for [Inland Revenue] the South African Revenue Service;"</u>; and</p> <p>(b) by the insertion after the definition of "relative" of the following definition:</p> <p><u>"'South African Revenue Service' means the South African Revenue Service established by section 2 of the South African Revenue Service Act, 1997;"</u>.</p>
Act No. 58 of 1962	Income Tax Act, 1962	<p>1. Section 1 is hereby amended—</p> <p>(a) by the deletion of the definition of "Chief Executive Officer"</p>

- (b) by the substitution for the definition of "Commissioner" of the following definition:

" 'Commissioner' means the Commissioner for **[Inland Revenue]** the South African Revenue Service;"; and

- (c) by the insertion after the definition of "South African company" of the following definition:

" 'South African Revenue Service' " means the South African Revenue Service established by section 2 of the South African Revenue Service Act, 1997;".

2. Section 2 is hereby amended by the deletion of subsection (2).

- 3 Section 4 is hereby amended—

- (a) by the substitution for paragraph (a) of the proviso to

subsection (1) of the following paragraph:

"(a) any information obtained by the Commissioner in the performance of his duties under the provisions of this Act or any previous Income Tax Act may be used by him for the purposes of the provisions of any other fiscal law administered by him **[or he may, if he is**

satisfied that any such information is required for the purpose of preventing or combating evasion of any tax, duty or levy imposed under any fiscal law administered by the Commissioner for Customs and Excise, supply such information to the last mentioned Commissioner];”;

- (b) by the deletion of paragraph (c) of the proviso to subsection (1);
- (c) by the deletion of subsections (1A) and (1B);
- (d) by the substitution for paragraph (a) of

subsection (2) of the following paragraph:

"(a) Every person so employed [and **the Chief Executive Officer**] shall, before acting under this Act, take and subscribe before a magistrate or justice of the peace or [an **officer of the South African Revenue Service who is**] a commissioner of oaths, such oath or solemn declaration, as the case

may
be,
of
fidelity
or
secrecy
as
may
be
prescribed.”;
and

- (e) by the substitution
for subsection (3)
of the following
subsection:

"(3) Any
person
who
contra-
venes
the
provisions
of
subsection
(1)
[(1A),
(1B)]
or
(2A)
shall
be
guilty
of
an
offence
and
liable
on
convic-
tion
to
a
fine
not
exceeding
R5
000
or
to
imprisonment
for
a
period
not

		exceeding two years or to both such fine and such imprisonment.".
Act No. 91 of 1964	Customs and Excise Act, 19641	<p>1. Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of "Commissioner" in subsection (1) of the following definition:</p> <p style="padding-left: 40px;">"‘Commissioner’ means the Commissioner for [Customs and Excise mentioned in section 1B] <u>the South African Revenue Service</u>"; and</p> <p>(b) by the insertion after the definition of "ship" of the following definition:</p> <p style="padding-left: 40px;">"‘<u>South African Revenue Service</u>’ means <u>the South African Revenue Service established by section 2 of the South African</u></p>

Revenue
Service Act,
1997;"

2. Sections 1A and 1B are hereby repealed.

3. Section 4 is hereby amended—

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

"(1) **[Subject to the laws governing the public service officers employed in the Office]** Officers shall act under the control and direction of the Commissioner.":

- (b) by the deletion of paragraph (c) of subsection (3); and

- (c) by the insertion after subsection (3A) of the following subsection:

"(3B) The provisions of subsection (3)

shall
not
be
construed
as
preventing
an
officer
from
using
any
information
obtained
by
him
in
the
exercise
of
his
powers
or
the
performance
of
his
duties
under
this
Act
for
the
purposes
of
any
other
law
administered
by
him.".

4. Section 43 is hereby amended by the substitution for the word "Office" wherever it occurs in subsection (3) of the word "Commissioner".

5. Section 82 is hereby amended by the substitution for paragraph (a) of subsection (1) of the following paragraph:

"(a) which is used

		<p>[in the Office] under the authority of the Commissioner;"</p> <p>6. Section 114 is hereby amended by the substitution for the word "Office" wherever it occurs in subsection (1) of the word "Commissioner".</p>
Act No. 77 of 1968	Stamp Duties Act, 1968	<p>Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of "Commissioner" of the following definition:</p> <p>" 'Commissioner' means the Commissioner for [Inland Revenue] <u>the South African Revenue Service</u>;" and</p> <p>(b) by the insertion after the definition of "regulation" of the following definition:</p> <p>" '<u>South African Revenue Service</u>' means the South African Revenue Service established by section 2 of <u>the South African Revenue Service Act, 1997</u>;"</p>
Act No. 89 of 1991	Value-Added Tax Act, 1991	<p>1. Section 1 is hereby amended—</p> <p>(a) by the deletion of the definition of "Chief Executive Officer";</p> <p>(b) by the substitution for the definition of "Commissioner" of the following definition:</p> <p>" 'Commissioner' means the Commissioner for [Inland Revenue] <u>the South African</u></p>

Revenue Service";;
and

- (c) by the insertion
after the definition
of "Share Blocks
Control Act" of the
following definition:

" 'South African
Revenue Service'
means the South
African Revenue
Service established
by section 2 of
the South African
Revenue Service Act,
1997";".

2. Section 4 is hereby
amended by the deletion of
subsection (2).

3. Section 6 is hereby
amended—

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

"(1) **[The
Chief
Executive
Officer
or]**

A
person
em-
ployed
in
carrying
out
the
provisions
of
this
Act
shall
not
—

- (a) disclose
to
any
person
or
his
representative

any
matter
in
respect
of
any
other
person
that
may
[in
the
case
of
the
Chief
Executive
Officer,
in
the
performance
of
his
du-
ties
as
Chief
Executive
Officer,
or
in
any
other
case]
in
the
exercise
of
his
powers
or
the
perfor-
mance
of
his
duties
un-
der
the
said
provisions
come
to
his
knowledge;
or

(b) permit any person to have access to any records in the possession or custody of the Commissioner,

except **[in the case of the Chief Executive Officer, in the performance of his duties as Chief Executive Officer, or in any other case]** in the exercise of his powers or the performance of his duties

in
terms
of
this
Act
or
by
order
of
a
competent
court:
Provided
that
**[the
Chief
Executive
Officer,
in
the
performance
of
his
du-
ties
as
Chief
Executive
Of-
ficer,
or]**
the
Auditor-
General
in
the
performance
of
his
duties
in
terms
of
section
3
of
the
Auditor-
General
Act,
1995
([Act
No.
12
of
1995](#)),
shall

have access to all records and documents in the possession or custody of the Commissioner for the purposes of this Act.";

- (b) by the deletion of paragraph of subsection (2);
- (c) by the substitution in subsection (3) for the words preceding the proviso of the following words:

"No person shall in any manner publish or make known to any other person (not being an officer performing his duties under the control, direction or supervision of the Commissioner **[or the Commissioner for Customs and Excise]**)

or the
Postmaster-
General)
the
contents
or tenor
of any
instruction
or commu-
nication
given or
made
by the
Commissioner
**[or the
Com-
missioner
for
Customs
and Excise]**
or the
Postmaster-
General or
any such
officer
in the
performance
of his or
their duties
in terms
of this
Act for or
concerning
the
examination
or
investigation
of the
affairs of
any person
or class of
persons
or the fact
that such
instruction
or com-
munication
has been
given or
made,
or any
information
concerning
the tax
matters of
a person

		or class of persons:";
	(d)	by the substitution for paragraphs (b) and (c) of the proviso to subsection (3) of the following paragraphs:
		"(b) subject to the provisions of subsections (1) and (4), as in any way limiting the duties or powers of the Commissioner [or the Commissioner for Customs and Excise] or the Postmaster-General or any such officer;
	(c)	as preventing any person

from publishing or making known anything which has been published or made known by that person or his representative as contemplated in paragraph (a) or by the Commissioner [or the Commissioner of Customs and Excise] or the Postmaster-General or any such officer in the exercise of his duties or

		<p>powers."; and</p> <p>(e) by the deletion of subsection (4).</p> <p>4. Section 7 is hereby amended by the deletion of paragraph (c) of subsection (3).</p> <p>5. Section 13 is hereby amended by the substitution in subsection (5) for the words preceding paragraph (b) of the following words: "Except as contemplated in subsection (4), the Commissioner [the Commissioner for Customs and Excise] and the Postmaster-General may make such arrangements as they may deem necessary—</p> <p>(a) for the collection (in such manner as they may determine) by the [Commissioner for Customs and Excise and the] Postmaster-General on behalf of the Commissioner of the value-added tax payable in terms of this Act in respect of the importation of any goods into the Republic; and".</p>
Proclamation No. 103 of 1994	Public Service Act, 1994	<p>Schedule 1 is hereby amended—</p> <p>(a) by the deletion of the expression "South African Revenue Service" in Column I; and</p> <p>(b) by the deletion of the expression "Director-General: South African Revenue Service" in Column II.</p>