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REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

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Kaapstad, Augustus

## THE PRESIDENCY

No. 1047 5 August 2002

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

**No. 30 of 2002: Taxation Laws Amendment Act, 2002.**

## DIE PRESIDENSIE

No. 1047 5 Augustus 2002

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

**No. 30 van 2002: Wysigingswet op Belastingwette, 2002.**



**AIDS HELPLINE: 0800-123-22 Prevention is the cure**



**GENERAL EXPLANATORY NOTE:**

- [                    ] Words in bold type in square brackets indicate omissions from existing enactments.
- Words underlined with a solid line indicate insertions in existing enactments.

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*(English text signed by the President.)*  
*(Assented to 31 July 2002.)*

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# ACT

To amend the Insurance Act, 1943, so as to withdraw the amount payable in respect of premiums paid on or after 1 January 2002; to amend the Transfer Duty Act, 1949, so as to provide for a new rate structure of duty; to provide for an exemption; and to delete an exemption; to amend the Estate Duty Act, 1955, so as to provide for a further exemption; to increase the deduction in calculating the dutiable amount of an estate; to provide that the Commissioner may reduce an assessment to rectify any processing error; and to effect certain consequential amendments; to fix the rates of normal tax payable in terms of the Income Tax Act, 1962, by persons other than companies in respect of taxable incomes for the years or periods of assessment ending on 28 February 2003, and by companies in respect of taxable incomes for the years of assessment ending during the period of 12 months ending on 31 March 2003; to amend the Income Tax Act, 1962, so as to amend a definition; to change the year-end of certain taxpayers; to increase the primary rebate; to further regulate the taxation of allowances or advances; to raise the exemption thresholds of certain interest and dividend income; to increase the thresholds for exemption of certain bursaries and *bona fide* scholarships; to increase the threshold for the immediate deduction in respect of certain intellectual property; to introduce an accelerated depreciation for certain assets used in a process of manufacture or process of a similar nature; to adjust the provisions relating to the write off of pipelines, transmission lines or cables and railway lines; to increase the turnover threshold relating to small business corporations; to introduce a deduction in respect of learnership agreements; to adjust the provisions relating to the deduction of certain medical expenses; to further regulate the deduction of donations to public benefit organisations which carry on certain public benefit activities; to limit the deductions by persons who receive remuneration; to further regulate the exemption relating to public benefit organisations; to increase the exempt limits for donations tax; to further regulate the submission of income tax returns in respect of foreign assets and funds held by residents; to provide that the Commissioner may estimate an amount of deemed foreign taxable income where a person does not report or account for foreign funds held or assets owned offshore; to allow the Commissioner to reduce an assessment to rectify any processing error; to allow the Commissioner to alter an assessment where an appeal is conceded; to further

**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 31 Julie 2002.)*

# WET

Tot wysiging van die Versekeringswet, 1943, ten einde die bedrag betaalbaar ten opsigte van premies wat op of na 1 Januarie 2002 betaalbaar is, in te trek; tot wysiging van die Wet op Hereregte, 1949, ten einde vir 'n nuwe struktuur van skale voorsiening te maak; om vir 'n vrystelling voorsiening te maak; en om 'n vrystelling in te trek; tot wysiging van die Boedelbelastingwet, 1955, ten einde vir 'n verder vrystelling voorsiening te maak; om die aftrekking by die vasstelling van die belasbare bedrag van 'n boedel te verhoog; om voorsiening te maak dat die Kommissaris 'n aanslag kan verminder ten einde 'n verwerkingsfout reg te stel; en om sekere gevolglike wysigings aan te bring; om die skale van normale belasting ingevolge die Inkomstebelastingwet, 1962, betaalbaar deur persone behalwe maatskappye ten opsigte van belasbare inkomstes vir die jare of tydperke van aanslag eindigende op 28 Februarie 2003, en deur maatskappye ten opsigte van belasbare inkomstes vir die jare van aanslag eindigende gedurende die tydperk van 12 maande wat op 31 Maart 2003 eindig, vas te stel; tot wysiging van die Inkomstebelastingwet, 1962, te einde 'n omskrywing te wysig; om die jaareinde van sekere belastingpligtiges te verander; om die primêre korting te verhoog; om die belasting van toelaes of voorskotte verder te reël; om die vrystellingsdrempel van sekere rente en dividendinkomste te verhoog; om die vrystellingsdrempel van sekere bona fide-studiebeurse te verhoog; om die drempel vir die onmiddellike aftrekking ten opsigte van sekere intellektuele goed te verhoog; om 'n versnelde vermindering in te stel vir sekere bates wat in 'n proses van vervaardiging of 'n proses van 'n soortgelyke aard gebruik word; om die bepalinge met betrekking tot die vermindering van pyplyne, transmissie-lyne of -kabels en spoorlyne aan te pas; om die drempel van omset met betrekking tot kleinsakekorporasies te verhoog; om 'n aftrekking ten opsigte van leerlingooreenkomste in te stel; om die bepalinge met betrekking tot die aftrekking van sekere mediese onkoste aan te pas; om die aftrekking van skenkings aan openbare weldaadsorganisasies wat sekere openbare weldaadsaktiwiteite beoefen verder te reël; om die aftrekkings deur persone wat besoldiging ontvang te beperk; om die vrystelling met betrekking tot openbare weldaadsorganisasies verder te reël; om die vrystellingsdrempel vir belasting op geskenke te verhoog; om die indiening van inkomstebelastingopgawes ten opsigte van buitelandse bates en fondse deur inwoners gehou, verder te reël; om voorsiening te maak dat die Kommissaris 'n bedrag van geagte buitelandse belasbare inkomste kan raam waar 'n persoon nie buitelandse valuta gehou of bates in die buiteland besit, verklaar of daarvoor rekenskap doen nie; om voorsiening te maak dat die Kommissaris 'n aanslag kan verminder om 'n verwerkingsfout reg te stel; om voorsiening te maak dat die Kommissaris 'n aanslag kan wysig waar 'n appèl toegegee word; om terugbetalings verder te reël; om voorsiening te maak dat die Minister omstandighede kan voorskryf waaronder die Kommissaris 'n geskil kan besleg; om seker omskrywings aan te pas; om die drempel vir voorlopige belastingpligtiges te verhoog; om die vrystellingsdrempel vir toekennings vir

regulate refunds; to allow the Minister to prescribe the circumstances under which the Commissioner may settle a dispute; to adjust certain definitions; to increase the threshold for provisional taxpayers; to increase the exemption thresholds for bravery and long service awards; to further regulate the provisions regarding fringe benefits; to further regulate the determination of capital gains and losses where the price of an asset has been published in the *Gazette* and to allow the weighted average method to be permitted for the identification and valuation of units in unit trusts registered or approved by the Registrar of unit trust companies; and to further regulate the determination of capital gains or capital losses derived from foreign currency assets; to introduce the Ninth Schedule to the Income Tax Act; to amend the Customs and Excise Act, 1964, so as to regulate the internal review of decisions made by the Commissioner; to effect certain consequential amendments to provide that the Commissioner may prescribe by rule various matters relating to special customs and excise warehouses; to further regulate the disposal of goods in certain warehouses; to provide for the enacting into law of a customs union agreement; to provide generally for the furnishing of security in respect of licenses; to provide for subcontracting by a licensed remover of goods in bond and for security to be furnished by a person other than a licensed remover in respect of goods removed or carried by such remover; to provide that the Commissioner may prescribe by rule the benefits conferred upon an accredited client; to allow the Minister to prescribe the circumstances under which the Commissioner may settle a dispute; and to provide for certain matters concerning counterfeit goods; and to provide for the rates of duty in respect of alcoholic and tobacco products; to amend the Stamp Duties Act, 1968, so as to provide for an exemption in respect of certain institutions, boards or bodies established by law; to abolish stamp duty on the cession of mortgage bonds; to exempt the issue of listed interest-bearing debentures from stamp duty; and to abolish stamp duty on certain insurance policies and contracts and cessions of insurance policies; to amend the Value-Added Tax Act, 1991, so as to effect a textual amendment; to amend the Uncertificated Securities Tax Act, 1998, so as to exempt repurchases of warrants by the issuers thereof and the issue of listed interest-bearing debentures; to amend the Skills Development Levies Act, 1999, so as to provide that the deemed remuneration of directors of private companies be excluded for purposes of determining the liability of the company for the skills development levy; and to further regulate the exemption relating to religious and charitable institutions; to amend the Taxation Laws Amendment Act, 2000, so as to extend the date before which entities must re-apply to the Commissioner for tax exempt status, to 31 December 2003; to amend the Revenue Laws Amendment Act, 2001, so as to amend section 101 of the Customs and Excise Act, 1964; to amend the Second Revenue Laws Amendment Act, 2001, so as to amend provisions relating to objections and appeals inserted by that Act in the Marketable Securities Tax Act, 1948, the Transfer Duty Act, 1949, the Estate Duty Act, 1955, the Stamp Duties Act, 1968, the Value-Added Tax Act, 1991, and the Uncertificated Securities Tax Act, 1998; to amend certain provisions inserted by that Act in the Customs and Excise Act, 1964; to amend the Unemployment Insurance Act, 2001, so as to withdraw an income tax exemption which is already contained in the Income Tax Act, 1962; to amend the Unemployment Insurance Contributions Act, 2002, so as to provide that the set-off provisions may also apply in respect of any amounts refundable to an employer and to adjust the provisions relating to interest; to effect certain consequential amendments and to provide for matters connected therewith.

**B**E IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

**Repeal of section 60 of Act 27 of 1943**

1. (1) Section 60(1)(f) of the Insurance Act, 1943, is hereby repealed.

dapperheid en langdurige diens te verhoog; om die bepalings met betrekking tot byvoordele verder te reël; om die vasstelling van kapitaalwinste en -verliese verder te reël waar die prys van 'n bate in die *Staatskoerant* gepubliseer is en om die geweegde gemiddelde metode toe te laat vir identifikasie en waardasie van eenhede in 'n effekte-trust wat deur die Registrateur van effekte-trustmaatskappye geregistreer of goedgekeur is; en om die vasstelling van kapitaalwinste of kapitaalverliese uit buitelandse valutabates verkry verder te reël; om 'n Negende Bylae by die Inkomstebelastingwet by te voeg; tot wysiging van die Doeane- en Aksynswet, 1964, ten einde die interne hersiening van beslissings deur die Kommissaris te reël; om sekere gevolglike wysigings aan te bring om te bepaal dat die Kommissaris verskeie aangeleenthede met betrekking tot spesiale doeane- en aksynspakhuisse by reël kan voorskryf; om die beskikking oor goed in sekere pakhuisse verder te reël; om voorsiening te maak vir die insluiting by wet van 'n doeane-unieooreenkoms; om in die algemeen voorsiening te maak vir sekerheidstelling ten opsigte van lisensies; om vir die subkontraktering deur 'n gelisensieerde vervoerder van goedere onder waarborg voorsiening te maak en vir sekerheid wat verskaf moet word deur 'n persoon anders as 'n gelisensieerde vervoerder ten opsigte van goed vervoer of gekarwei deur so 'n vervoerder; om voorsiening te maak dat die Kommissaris die voordele aan 'n geakkrediteerde kliënt toegeken by reël kan voorskryf; om voorsiening te maak dat die Minister die omstandighede kan voorskryf waaronder die Kommissaris 'n geskil kan besleg; en om vir aangeleenthede wat met vervalste goed verband hou voorsiening te maak; en om vir skale van reg ten opsigte van alkoholiese en tabakprodukte voorsiening te maak; tot wysiging van die Wet op Seëlregte, 1968, ten einde vir 'n vrystelling ten opsigte van sekere instellings, rade of liggame by wet ingestel, voorsiening te maak; om seëlreg op die sessie van verbande in te trek; om die uitreiking van genoteerde rentedraende skuldbriewe van seëlreg vry te stel; om die seëlreg op sekere versekeringspolisse en sessiekontrakte van versekeringspolisse in te trek; tot wysiging van die Wet op Belasting op Toegevoegde Waarde, 1991, ten einde 'n tekstuele wysiging aan te bring; tot wysiging van die Wet op Belasting op Sertifikaatlose Aandele, 1998, ten einde die terugkoop van sekuriteitsregte deur die uitreiker daarvan en die uitreik van genoteerde rentedraende skuldbriewe vry te stel; tot wysiging van die "Skills Development Levies Act, 1999", ten einde te bepaal dat die geagte besoldiging van direkteure van privaatmaatskappye vir doeleindes van die vasstelling van die aanspreeklikheid van die maatskappy vir die vaardigheidshewing uitgesluit is; en om die vrystelling ten opsigte van godsdienstige of welsyninstellings verder te reël; tot wysiging van die Wysigingswet op Belastingwette, 2000, ten einde die datum voor wanneer entiteite moet heraansoek doen by die Kommissaris om belastingvrystellingstatus na 31 Desember 2003 uit te stel; tot wysiging van die Wysigingswet op Inkomstewette, 2001, ten einde artikel 101 van die Doeane- en Aksynswet, 1964, te wysig; tot wysiging van die Tweede Wysigingswet op Inkomstewette, 2001, ten einde die bepalings met betrekking tot besware en appelle deur daardie Wet in die Handelseffektebelastingwet, 1948, die Wet op Hereregte, 1949, die Boedelbelastingwet, 1955, die Wet op Seëlregte, 1968, die Wet op Belasting op Toegevoegde Waarde, 1991, en die Wet op Belasting op Sertifikaatlose Aandele, 1998, ingevoeg, verder te reël; om sekere bepalings deur daardie Wet in die Doeane- en Aksynswet, 1964, ingevoeg te wysig; tot wysiging van die "Unemployment Insurance Act, 2001", ten einde 'n inkomstebelastingvrystelling wat reeds in die Inkomstebelastingwet, 1962, vervat is, in te trek; tot wysiging van die "Unemployment Insurance Contributions Act, 2002", ten einde voorsiening te maak dat die verrekeningsbepalings ook ten opsigte van bedrae wat aan 'n werkgewer terugbetaalbaar is, toegepas kan word en om die bepalings met betrekking tot rente aan te pas; om sekere gevolglike wysigings aan te bring en om vir aangeleenthede wat daarmee in verband staan voorsiening te maak.

**D**AAR WORD BEPAAL deur die Parlement van die Republiek van Suid-Afrika, soos volg:—

#### Herroeping van artikel 60 van Wet 27 van 1943

1. (1) Artikel 60(1)(f) van die Versekeringswet, 1943, word hierby herroep.

(2) Subsection (1) shall be deemed to have come into operation on 1 January 2002 and shall apply in respect of premiums paid on or after that date.

**Amendment of section 2 of Act 40 of 1949, as amended by section 1 of Act 59 of 1951, section 1 of Act 31 of 1953, section 1 of Act 32 of 1954, as substituted by section 2 of Act 77 of 1964, as amended by section 1 of Act 56 of 1966, section 2 of Act 66 of 1973, section 3 of Act 88 1974, section 5 of Act 106 of 1980, section 3 of Act 87 of 1988, section 2 of Act 136 of 1992, section 1 of Act 97 of 1993, section 3 of Act 37 of 1995, section 9 of Act 37 of 1996 and section 2 of Act 32 of 1999**

2. (1) Section 2 of the Transfer Duty Act, 1949, is hereby amended by the substitution for paragraph (b) of subsection (1) of the following paragraph: 10

“(b) subject to the provisions of subsection (5)—

- (i) [1] 0 per cent of so much of the said value or the said amount, as the case may be, as does not exceed [R70 000] R100 000;
- (ii) 5 per cent of so much of the said value or the said amount, as the case may be, as exceeds [R70 000] R100 000 but does not exceed [R250 000] R300 000; and 15
- (iii) 8 per cent of so much of the said value or the said amount, as the case may be, as exceeds [R250 000] R300 000,

if the person by whom the property is acquired or in whose favour or for whose benefit the said interest or restriction is renounced is a natural person.”. 20

(2) Subsection (1) is deemed to have come into operation on 1 March 2002 and shall apply in respect of any property acquired, or interest or restriction in any property renounced, in terms of an agreement formally and finally signed on or after that date.

**Amendment of section 9 of Act 40 of 1949, as amended by section 3 of Act 31 of 1953, section 12 of Act 80 of 1959, section 3 of Act 70 of 1963, section 3 of Act 77 of 1964, section 1 of Act 81 of 1965, section 7 of Act 103 of 1969, section 2 of Act 89 of 1972, section 3 of Act 66 of 1973, section 5 of Act 88 of 1974, section 77 of Act 54 of 1976, section 2 of Act 95 of 1978, section 6 of Act 106 of 1980, section 2 of Act 99 of 1981, section 2 of Act 118 of 1984, section 3 of Act 81 of 1985, section 3 of Act 86 of 1987, section 4 of Act 87 of 1988, section 36 of Act 9 of 1989, section 1 of Act 69 of 1989, section 79 of Act 89 of 1991, section 6 of Act 120 of 1992, section 4 of Act 136 of 1992, section 5 of Act 97 of 1993, section 2 of Act 37 of 1995, section 3 of Act 32 of 1999, section 3 of Act 30 of 2000, section 2 of Act 5 of 2001 and section 8 of Act 60 of 2001**

3. (1) Section 9 of the Transfer Duty Act, 1949, is hereby amended— 35

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

- “(c) (i) a public benefit organisation which is exempt from tax in terms of section 10(1)(cN) of the Income Tax Act, 1962 (Act 58 of 1962); or 40
- (ii) any institution, board or body, which is exempt from tax in terms of section 10(1)(cA)(i) of that Act, which has as its sole or principal object the carrying on of any public benefit activity contemplated in section 30 of that Act,

in respect of property acquired by such public benefit organisation, institution, board or body, the whole, or substantially the whole, of which will be used for the purposes of one or more public benefit activity carried on by such public benefit organisation, institution, board or body, as the case may be: Provided that if any such property or any portion thereof is subsequent to the acquisition thereof used for some purpose other than exclusively [for religious, charitable or educational purposes] in carrying on any public benefit activities, duty shall become payable in respect of the 50

(2) Subartikel (1) word geag op 1 Januarie 2002 in werking te getree het en is van toepassing ten opsigte van premies op of na daardie datum betaal.

**Wysiging van artikel 2 van Wet 40 van 1949, soos gewysig deur artikel 1 van Wet 59 van 1951, artikel 1 van Wet 31 van 1953, artikel 1 van Wet 32 van 1954, en 5**  
**vervang deur artikel 2 van Wet 77 van 1964 en gewysig deur artikel 1 van Wet 56**  
**van 1966, artikel 2 van Wet 66 van 1973, artikel 3 van Wet 88 van 1974, artiekl 5**  
**van Wet 106 van 1980, artikel 3 van Wet 87 van 1988, artikel 2 van Wet 136 van**  
**1992, artikel 3 van Wet 97 van 1993, artikel 1 van Wet 37 van 1995, artikel 9 van**  
**Wet 37 van 1996 en artikel 2 van Wet 32 van 1999**

2. (1) Artikel 2 van die Wet op Hereregte, 1949, word hierby gewysig deur paragraaf 10  
 (b) van subartikel (1) deur die volgende paragraaf te vervang:

“(b) behoudens die bepalings van subartikel (5)—

- (i) [1] 0 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat [R70 000] R100 000 nie te bowe gaan nie;
- (ii) 5 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang 15  
 van die geval, as wat [R70 000] R100 000 te bowe gaan maar nie  
 [R250 000] R300 000 te bowe gaan nie; en
- (iii) 8 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang  
 van die geval, as wat [R250 000] R300 000 te bowe gaan,  
 indien die persoon deur wie die eiendom verkry word of ten gunste of ten 20  
 voordele van wie van bedoelde belang of beperking afstand gedoen word ’n  
 natuurlike persoon is.”

(2) Subartikel (1) word geag op 1 Maart 2002 in werking te getree het en is van toepassing ten opsigte van enige eiendom wat verkry is, of belang in of beperking op 25  
 enige eiendom waarvan afstand gedoen is, ingevolge ’n ooreenkoms wat op of na  
 daardie datum formeel en finaal onderteken is.

**Wysiging van artikel 9 van Wet 40 van 1949, soos gewysig deur artikel 3 van Wet 31 van 1953, artikel 12 van Wet 80 van 1959, artikel 3 van Wet 70 van 1963, artikel 3 van Wet 77 van 1964, artikel 1 van Wet 81 van 1965, artikel 7 van Wet 103 van 1969, artikel 2 van Wet 89 van 1972, artikel 3 van Wet 66 van 1973, artikel 5 van 30**  
**Wet 88 van 1974, artikel 77 van Wet 54 van 1976, artikel 2 van Wet 95 van 1978,**  
**artikel 6 van Wet 106 van 1980, artikel 2 van Wet 99 van 1981, artikel 2 van Wet 118**  
**van 1984, artikel 3 van Wet 81 van 1985, artikel 3 van Wet 86 van 1987, artikel 4**  
**van Wet 87 van 1988, artikel 36 van Wet 9 van 1989, artikel 1 van Wet 69 van 1989,**  
**artikel 79 van Wet 89 van 1991, artikel 6 van Wet 120 van 1992, artikel 4 van Wet 35**  
**136 van 1992, artikel 5 van Wet 97 van 1993, artikel 2 van Wet 37 van 1995, artikel**  
**3 van Wet 32 van 1999, artikel 3 van Wet 30 van 2000, artikel 2 van Wet 5 van 2001**  
**en artikel 8 van Wet 60 van 2001**

3. (1) Artikel 9 van die Wet op Hereregte, 1949, word hierby gewysig—

(a) deur paragraaf (c) van subartikel (1) deur die volgende paragraaf te vervang: 40

“(c) (i) ’n openbare weldaadsorganisasie wat ingevolge artikel 40  
 10(1)(cN) van die Inkomstebelastingwet, 1962 (Wet 58 van  
 1962), van belasting vrygestel is; of

(ii) enige instelling, raad of liggaam wat ingevolge artikel 45  
 10(1)(cA)(i) van daardie Wet van belasting vrygestel is, en  
 waarvan die enigste of vernaamste oogmerk die beoefening  
 van enige openbare weldaadsaktiwiteit in artikel 30 bedoel is,

ten opsigte van eiendom wat verkry is deur bedoelde openbare  
 weldaadsorganisasie, instelling, raad of liggaam, waarvan die  
 geheel, of wesenlik die geheel, gebruik sal word vir die doeleindes 50  
 van een of meer openbare [weldaadsaktiwiteit] weldaads-  
 aktiwiteite wat deur bedoelde openbare weldaadsorganisasie,  
 instelling, raad of liggaam, na gelang van die geval, beoefen word:  
 Met dien verstande dat indien enige sodanige eiendom of enige  
 gedeelte daarvan, na die verkryging daarvan gebruik word vir ’n 55  
 ander doel dan uitsluitlik [vir godsdienstige, liefdadigheids- of  
 opvoedkundige doeleindes] in die beoefening van enige openbare  
 weldaadsaktiwiteite, hereregte betaalbaar is op die verkryging van  
 bedoelde eiendom of van bedoelde gedeelte daarvan, en die datum

acquisition of that property or that portion thereof, and the date upon which that property or that portion thereof was first used for that other purpose shall for the purposes of section 3(1) and section 4 be deemed to be the date of acquisition thereof;”;

(b) by the deletion of subsections (11), (12), (12A), (12B) and (12C).

(2) (a) Subsection (1)(a) shall be deemed to have come into operation on 15 July 2001 and shall apply in respect of any property acquired, or interest or restriction in any property renounced, in terms of an agreement formally and finally signed on or after that date.

(b) Subsection (1)(b) shall be deemed to have come into operation on 1 March 2002 and shall apply in respect of any property acquired, or interest or restriction in any property renounced, in terms of an agreement formally and finally signed on or after that date.

**Amendment of section 4 of Act 45 of 1955, as amended by section 2 of Act 59 of 1957, section 3 of Act 65 of 1960, section 9 of Act 71 of 1961, section 9 of Act 77 of 1964, section 3 of Act 81 of 1965, section 2 of Act 94 of 1967, section 5 of Act 92 of 1971, section 2 of Act 70 of 1975, section 1 of Act 104 of 1976, section 3 of Act 95 of 1978, section 4 of Act 102 of 1979, section 11 of Act 106 of 1980, section 3 of Act 99 of 1981, section 5 of Act 81 of 1985, section 6 of Act 86 of 1987, section 10 of Act 87 of 1988, section 8 of Act 97 of 1993, section 3 of Act 20 of 1994, section 14 of Act 30 of 1998 and section 8 of Act 30 of 2000**

4. (1) Section 4 of the Estate Duty Act, 1955, is hereby amended—

(a) by the substitution in paragraph (h) for the words preceding subparagraph (i) of the following words:

“the value of any property included in the estate which has not been allowed as a deduction under any other provision of this section which accrues or accrued by way of bequest to—”;

(b) by the insertion after subparagraph (i) of paragraph (h) of the following subparagraph:

“(iA) any institution, board or body, which is exempt from tax in terms of section 10(1)(cA)(i) of the Income Tax Act, 1962 (Act No. 58 of 1962), which has as its sole or principal object the carrying on of any public benefit activity contemplated in section 30 of that Act; or”.

(2) Subsection (1)(b) shall be deemed to have come into operation on 15 July 2001 and shall apply in respect of the estate of any person who died on or after that date.

**Amendment of section 4A of Act 45 of 1955, as amended by section 6 of Act 92 of 1971, section 3 of Act 95 of 1978, section 5 of Act 102 of 1979, section 12 of Act 106 of 1980, section 4 of Act 99 of 1981, section 6 of Act 81 of 1985, section 2 of Act 71 of 1986, substituted by section 11 of Act 87 of 1988**

5. (1) Section 4A of the Estate Duty Act, 1955, is hereby amended by the substitution therein for the expression “R1 million” of the expression “R1,5 million”.

(2) Subsection (1) shall be deemed to have come into operation on 1 March 2002, and shall apply in respect of the estate of any person who died on or after that date.

**Insertion of section 9B in Act 45 of 1955**

6. The following section is hereby inserted in the Estate Duty Act, 1955, after section 9A:

**“Reduced assessments**

**9B.** (1) The Commissioner may, notwithstanding the fact that no objection has been lodged or appeal noted in terms of the provisions of section 24 of this Act, reduce an assessment—



waarop bedoelde eiendom of bedoelde gedeelte daarvan vir die eerste keer vir daardie ander doel gebruik is, word by die toepassing van subartikel (1) van artikel drie en artikel vier, geag die datum van verkryging daarvan te wees;” en

(b) deur subartikels (11), (12), (12A), (12B) en (12C) te skrap. 5

(2)(a) Subartikel (1)(a) word geag op 15 Julie 2001 in werking te getree het en is van toepassing ten opsigte van enige eiendom wat verkry is, of ’n belang in of beperking op enige eiendom waarvan afstand gedoen is, ingevolge ’n ooreenkoms op of na daardie datum formeel en finaal onderteken.

(b) Subartikel 1(b) word geag op 1 Maart 2002 in werking te getree het en is van toepassing ten opsigte van enige eiendom wat verkry is, of ’n belang in of beperking op enige eiendom waarvan afstand gedoen is, ingevolge ’n ooreenkoms op of na daardie datum formeel en finaal onderteken. 10

**Wysiging van artikel 4 van Wet 45 van 1955, soos gewysig deur artikel 2 van Wet 59 van 1957, artikel 3 van Wet 65 van 1960, artikel 9 van Wet 71 van 1961, artikel 9 van Wet 77 van 1964, artikel 3 van Wet 81 van 1965, artikel 2 van Wet 94 van 1967, artikel 5 van Wet 92 van 1971, artikel 2 van Wet 70 van 1975, artikel 1 van Wet 104 van 1976, artikel 4 van Wet 102 van 1979, artikel 11 van Wet 106 van 1980, artikel 3 van Wet 99 van 1981, artikel 5 van Wet 81 van 1985, artikel 6 van Wet 86 van 1987, artikel 10 van Wet 87 van 1988, artikel 8 van Wet 97 van 1993, artikel 3 van Wet 20 van 1994, artikel 7 van Wet 27 van 1997, artikel 14 van Wet 30 van 1998 en artikel 8 van Wet 30 van 2000** 15 20

4. (1) Artikel 4 van die Boedelbelastingwet, 1955, word hierby gewysig—

(a) deur in paragraaf (h) die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang: 25

“die waarde van enige eiendom in die boedel ingesluit wat nie ingevolge enige ander bepaling van hierdie artikel as ’n korting toegelaat is nie wat by wyse van erflating toeval of toegeval het aan—”; en

(b) deur na subparagraaf (i) van paragraaf (h) die volgende subparagraaf in te voeg: 30

“(iA) enige instelling, raad of liggaam, wat ingevolge 10(1)(cA)(i) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), van belasting vrygestel is, wat as sy enigste of vernaamste oogmerk die beoefening van enige openbare weldaadsaktiwiteit in artikel 30 van daardie Wet beoog, het; of” 35

(2) Subartikel (1)(b) word geag op 15 Julie 2001 in werking te getree het en is van toepassing ten opsigte van die boedel van enige persoon wat op of na daardie datum te sterwe gekom het.

**Wysiging van artikel 4A van Wet 45 van 1955, soos ingevoeg deur artikel 6 van Wet 92 van 1971, en gewysig deur artikel 3 van Wet 95 van 1978, artikel 5 van Wet 102 van 1979, artikel 12 van Wet 106 van 1980, artikel 4 van Wet 99 van 1981, artikel 6 van Wet 81 van 1985 en vervang deur artikel 2 van Wet 71 van 1986 en artikel 11 van Wet 87 van 1988** 40

5. (1) Artikel 4A van die Boedelbelastingwet, 1955, word hierby gewysig deur die uitdrukking “R1 miljoen” deur die uitdrukking “R1,5 miljoen” te vervang. 45

(2) Subartikel (1) word geag op 1 Maart 2002 in werking te getree het en is van toepassing ten opsigte van die boedel van enige persoon wat op of na daardie datum te sterwe gekom het.

#### **Invoeging van artikel 9B in Wet 45 van 1955**

6. Die volgende artikel word hierby na artikel 9A van die Boedelbelastingwet, 1955, ingevoeg: 50

#### **“Verminderde aanslae**

**9B.** (1) Die Kommissaris kan, ondanks die feit dat geen beswaar ingedien is of appèl aangeteken is ingevolge die bepalings van artikel 24 van hierdie Wet nie, ’n aanslag verminder— 55

- (a) to rectify any processing error made in issuing that assessment; or  
 (b) where the Commissioner is satisfied that in issuing that assessment—  
 (i) any amount which was taken into account in determining the liability for estate duty, should not have been taken into account; or  
 (ii) any amount which should have been taken into account in determining the liability for estate duty, was not so taken into account:

Provided that such assessment in which the amount should or should not have been taken into account as contemplated in subparagraph (i) or (ii), as the case may be, was issued by the Commissioner based on information provided in the return submitted by the executor.

- (2) The Commissioner shall not reduce an assessment under subsection (1)—  
 (a) after the expiration of three years from the date of the assessment contemplated in subsection (1); or  
 (b) if the amount was assessed in an assessment accepted by the executor and which was made in accordance with the practice generally prevailing at the date of that assessment.”.

**Amendment of section 25A of Act 45 of 1955, as inserted by section 16 of Act 60 of 2001**

7. Section 25A of the Estate Duty Act, 1955, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) If it is proved to the satisfaction of the Commissioner that any amount of duty paid by an executor in respect of an estate was in excess of the amount [properly chargeable] assessed under this Act, the [Commissioner may] amount of any duty overpaid shall, subject to the provisions of subsection (3), [authorise a refund] be refundable to such executor [of any duty overpaid: Provided that an amount paid in respect of an assessment accepted by the executor and which was made in accordance with any practice generally prevailing at the date of that assessment, shall be deemed to have been properly chargeable].”.

**Fixing of rates of normal tax in terms of Act 58 of 1962**

8. The rates of normal tax to be levied in terms of section 5(2) of the Income Tax Act, 1962, in respect of—

- (a) the taxable income of any person (other than a company or a person in respect of whom paragraph (b) applies) for the year of assessment ending on 28 February 2003;  
 (b) the taxable income of any person contemplated in section 5(1)(b) of that Act for the period of eight months ending on 28 February 2003; and  
 (c) the taxable income of any company for any year of assessment ending during the period of 12 months ending on 31 March 2003,

shall be as set out in Schedule 1 to this Act.

**Amendment of section 1 of Act 58 of 1962, as amended by section 3 of Act 90 of 1962, section 1 of Act 6 of 1963, section 4 of Act 72 of 1963, section 4 of Act 90 of 1964, section 5 of Act 88 of 1965, section 5 of Act 55 of 1966, section 5 of Act 95 of 1967, section 5 of Act 76 of 1968, section 6 of Act 89 of 1969, section 6 of Act 52 of 1970, section 4 of Act 88 of 1971, section 4 of Act 90 of 1972, section 4 of Act 65 of 1973, section 4 of Act 65 of 1973, section 4 of Act 85 of 1974, section 4 of Act 69 of 1975, section 4 of Act 103 of 1976, section 4 of Act 113 of 1977, section 3 of Act 101 of 1978, section 3 of Act 104 of 1979, section 2 of Act 104 of 1980, section 2 of Act 96 of 1981, section 3 of Act 91 of 1982, section 2 of Act 94 of 1983, section 1 of Act 30**

- (a) ten einde 'n verwerkingsfout wat met die uitreik van daardie aanslag gemaak is, reg te stel; of
- (b) waar die Kommissaris tevrede is dat met die uitreik van daardie aanslag—
- (i) enige bedrag wat by die vasstelling van die aanspreeklikheid vir boedelbelasting in berekening gebring is, nie in berekening gebring moes word nie; of
- (ii) enige bedrag wat by die vasstelling van die aanspreeklikheid vir boedelbelasting in berekening gebring moes word, nie aldus in berekening gebring is nie:
- Met dien verstande dat daardie aanslag waarin die bedrag in berekening gebring moes word al dan nie soos bedoel in subparagraaf (i) of (ii), na gelang van die geval, deur die Kommissaris uitgereik is op grond van inligting wat in die opgawe deur die eksekuteur ingedien, voorsien is.
- (2) Die Kommissaris verminder nie 'n aanslag ingevolge subartikel (1) nie—
- (a) na verstryking van drie jaar vanaf die datum van die aanslag in subartikel (1) bedoel; of
- (b) indien die bedrag aangeslaan is in 'n aanslag wat deur die eksekuteur aanvaar is en wat ooreenkomstig die algemene heersende praktyk op die datum van daardie aanslag gedoen is.”.

#### Wysiging van artikel 25A van Wet 45 van 1955, soos ingevoeg deur artikel 16 van Wet 60 van 2001

7. Artikel 25A van die Boedelbelastingwet, 1955, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Indien daar tot die bevrediging van die Kommissaris bewys word dat enige bedrag aan belasting, wat deur 'n eksekuteur betaal is ten opsigte van 'n boedel, die bedrag wat kragtens hierdie Wet [**behoorlik hefbaar**] aangeslaan is te bowe gaan, [**kan die Kommissaris**] is die bedrag van enige belasting oorbetaal, behoudens die bepalings van subartikel (3), [**'n terugbetaling**] aan daardie eksekuteur [**van enige belasting oorbetaal magtig: Met dien verstande dat 'n bedrag betaal ten opsigte van 'n aanslag wat deur die eksekuteur aanvaar is en wat gemaak is ingevolge enige algemeen heersende praktyk op die datum van die aanslag, geag word behoorlik hefbaar te gewees het**] terugbetaalbaar.”.

#### Vasstelling van skale van normale belasting ingevolge Wet 58 van 1962

8. Die skale van normale belasting wat ingevolge artikel 5(2) van die Inkomstebelastingwet, 1962, gehef moet word ten opsigte van—

- (a) die belasbare inkomste van 'n persoon (behalwe 'n maatskappy of 'n persoon ten opsigte van wie paragraaf (b) van toepassing is) vir die jaar van aanslag eindigende op 28 Februarie 2003;
- (b) die belasbare inkomste van 'n persoon in artikel 5(1)(b) van daardie Wet bedoel vir die tydperk van agt maande eindigende op 28 Februarie 2003; en
- (c) die belasbare inkomste van 'n maatskappy vir enige jaar van aanslag wat eindig gedurende die tydperk van 12 maande eindigende op 31 Maart 2003, is soos in Bylae 1 by hierdie Wet uiteengesit.

Wysiging van artikel 1 van Wet 58 van 1962, soos gewysig deur artikel 3 van Wet 90 van 1962, artikel 1 van Wet 6 van 1963, artikel 4 van Wet 72 van 1963, artikel 4 van Wet 90 van 1964, artikel 5 van Wet 88 van 1965, artikel 5 van Wet 55 van 1966, artikel 5 van Wet 95 van 1967, artikel 5 van Wet 76 van 1968, artikel 6 van Wet 89 van 1969, artikel 6 van Wet 52 van 1970, artikel 4 van Wet 88 van 1971, artikel 4 van Wet 90 van 1972, artikel 4 van Wet 65 van 1973, artikel 4 van Wet 85 van 1974, artikel 4 van Wet 69 van 1975, artikel 4 van Wet 103 van 1976, artikel 4 van Wet 113 van 1977, artikel 3 van Wet 101 van 1978, artikel 3 van Wet 104 van 1979, artikel 2 van Wet 104 van 1980, artikel 2 van Wet 96 van 1981, artikel 3 van Wet 91 van 1982, artikel 2 van Wet 94 van 1983, artikel 1 van Wet 30 van 1984, artikel 2 van

of 1984, section 2 of Act 121 of 1984, section 2 of Act 96 of 1985, section 2 of Act 65 of 1986, section 1 of Act 108 of 1986, section 2 of Act 85 of 1987, section 2 of Act 90 of 1988, section 1 of Act 99 of 1988, Government Notice No. R.780 of 14 April 1989, section 2 of Act 70 of 1989, section 2 of Act 129 of 1991, section 2 of Act 141 of 1992, section 2 of Act 113 of 1993, section 2 of Act 21 of 1994, section 2 of Act 21 of 1995, section 2 of Act 36 of 1996, section 2 of Act 28 of 1997, section 19 of Act 30 of 1998, section 10 of Act 53 of 1999, section 13 of Act 30 of 2000, section 2 of Act 59 of 2000, section 5 of Act 5 of 2001, section 3 of Act 19 of 2001 and section 17 of Act 60 of 2001

9. Section 1 of the Income Tax Act, 1962, is hereby amended—

(a) by the deletion of subparagraphs (iii), (iv), (v) and (vi) of paragraph (c) of the definition of “gross income”;

(b) by the substitution for the definition of “special trust” of the following definition:

“ ‘special trust’ means a trust created—

(a) solely for the benefit of a person who suffers from—

(i) any ‘mental illness’ as defined in section 1 of the Mental Health Act, 1973 (Act No. 18 of 1973); or

(ii) any serious physical disability, where such illness or disability incapacitates such person from earning sufficient income for the maintenance of such person, or from managing his or her own financial affairs: Provided that where the person for whose benefit the trust was so created dies, such trust shall be deemed not to be a special trust in respect of years of assessment ending on or after the date of such person’s death; or

(b) by or in terms of the will of a deceased person, solely for the benefit of beneficiaries who are relatives in relation to that deceased person and who are alive on the date of death of that deceased person (including any beneficiary who has been conceived but not yet born on that date), where the youngest of those beneficiaries is on the last day of the year of assessment of that trust under the age of 21 years.; and

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

“ ‘year of assessment’ means any year or other period in respect of which any tax or duty leviable under this Act is chargeable, and any reference in this Act [or any other Income Tax Act] to any year of assessment ending the last or the twenty-eighth or the twenty-ninth day of February shall, unless the context otherwise indicates, in the case of a company be construed[—

(a) in the case of a company,] as a reference to any financial year of that company ending during the calendar year in question [and

(b) in the case of any person (other than a company) whose year of assessment ends on the thirtieth day of June of the calendar year in question, as a reference to such year of assessment].”.

**Amendment of section 5 of Act 58 of 1962, as amended by section 2 of Act 6 of 1963, section 5 of Act 90 of 1964, section 6 of Act 88 of 1965, section 7 of Act 55 of 1966, section 6 of Act 95 of 1967, section 6 of Act 76 of 1968, section 7 of Act 89 of 1969, section 7 of Act 52 of 1970, section 5 of Act 88 of 1971, section 5 of Act 90 of 1972, section 5 of Act 65 of 1973, section 5 of Act 103 of 1976, section 5 of Act 113 of 1977, section 3 of Act 104 of 1980, section 4 of Act 96 of 1981, section 4 of Act 91 of 1982, section 3 of Act 94 of 1983, section 3 of Act 121 of 1984, section 3 of Act 65 of 1986, section 3 of Act 90 of 1988, section 3 of Act 129 of 1991, section 5 of Act 21 of 1994, section 4 of Act 21 of 1995, section 7 of Act 5 of 2001 and section 5 of Act 19 of 2001**

Wet 121 van 1984, artikel 2 van Wet 96 van 1985, artikel 2 van Wet 65 van 1986, artikel 1 van Wet 108 van 1986, artikel 2 van Wet 85 van 1987, artikel 2 van Wet 90 van 1988, artikel 1 van Wet 99 van 1988, Goewermentskennisgewing No. R.780 van 14 April 1989, artikel 2 van Wet 70 van 1989, artikel 2 van Wet 101 van 1990, artikel 2 van Wet 129 van 1991, artikel 2 van Wet 141 van 1992, artikel 2 van Wet 113 van 1993, artikel 2 van Wet 21 van 1994, artikel 2 van Wet 21 van 1995, artikel 2 van Wet 36 van 1996, artikel 2 van Wet 28 van 1997, artikel 19 van Wet 30 van 1998, artikel 10 van Wet 53 van 1999, artikel 13 van Wet 30 van 2000, artikel 2 van Wet 59 van 2000, artikel 5 van Wet 5 van 2001, artikel 3 van Wet 19 van 2001 en artikel 17 van Wet 60 van 2001

9. Artikel 1 van die Inkomstebelastingwet, 1962, word hierby gewysig—

- (a) deur subparagrafe (iii), (iv), (v) en (vi) van paragraaf (c) van die omskrywing van “bruto inkomste” te skrap;
- (b) deur die omskrywing van “jaar van aanslag” deur die volgende omskrywing te vervang: 15  
 “ ‘jaar van aanslag’ ’n jaar of ander tydperk ten opsigte waarvan enige belasting of reg hefbaar ingevolge hierdie Wet vorderbaar is, en tensy uit die samehang anders blyk, word in hierdie Wet [of enige ander Inkomstebelastingwet], ’n verwysing na ’n jaar van aanslag wat op die laaste of die agt-en-twintigste of die nege-en-twintigste dag van Februarie eindig, in die geval van ’n maatskappy— 20  
 [(a) in die geval van ’n maatskappy] uitgelê as ’n verwysing na ’n boekjaar van daardie maatskappy wat gedurende die betrokke kalenderjaar eindig; [en  
 (b) in die geval van ’n persoon (behalwe ’n maatskappy) wie se jaar van aanslag op die dertigste dag van Junie van die betrokke kalenderjaar eindig, uitgelê as ’n verwysing na dié jaar van aanslag];” en 25  
 (c) deur die omskrywing van “spesiale trust” deur die volgende omskrywing te vervang: 30  
 “ ‘spesiale trust’ ’n trust geskep—  
 (a) alleenlik tot voordeel van ’n persoon wat aan—  
 (i) enige ‘geestesongesteldheid’ soos omskryf in artikel 1 van die Wet op Geestesgesondheid, 1973 (Wet 18 van 1973); of  
 (ii) enige ernstige liggaamsgebrek, 35  
 ly, waar sodanige ongesteldheid of gebrek daardie persoon buite staat stel om genoegsame inkomste vir daardie persoon se onderhoud te verdien of om sy of haar eie finansiële sake te bestuur: Met dien verstande dat waar die persoon vir wie se voordeel die trust aldus geskep is te sterwe kom, sodanige trust geag word nie ’n spesiale trust te wees nie ten opsigte van 40  
 jare van aanslag wat eindig op of na die datum van afsterwe van daardie persoon; of 40  
 (b) deur of ingevolge ’n testament van ’n oorlede persoon, alleenlik vir die voordeel van begunstigdes wat familieledede met betrekking tot daardie oorlede persoon is en wat op die datum van dood van daardie oorlede persoon lewendig is (waarby ingesluit enige begunstigde wat verwek is 45  
 maar nog nie op daardie datum gebore is nie), waar die jongste van daardie begunstigdes op die laaste dag van die jaar van aanslag van daardie trust onder die ouderdom van 21 jaar is;”. 45

Wysiging van artikel 5 van Wet 58 van 1962, soos gewysig deur artikel 2 van Wet 6 van 1963, artikel 5 van Wet 90 van 1964, artikel 6 van Wet 88 van 1965, artikel 7 van Wet 55 van 1966, artikel 6 van Wet 95 van 1967, artikel 6 van Wet 76 van 1968, artikel 7 van Wet 89 van 1969, artikel 7 van Wet 52 van 1970, artikel 5 van Wet 88 van 1971, artikel 5 van Wet 90 van 1972, artikel 5 van Wet 65 van 1973, artikel 5 van Wet 103 van 1976, artikel 5 van Wet 113 van 1977, artikel 3 van Wet 104 van 1980, artikel 4 van Wet 96 van 1981, artikel 4 van Wet 91 van 1982, artikel 3 van Wet 94 van 1983, artikel 3 van Wet 121 van 1984, artikel 3 van Wet 65 van 1986, artikel 3 van Wet 90 van 1988, artikel 3 van Wet 129 van 1991, artikel 5 van Wet 21 van 1994, artikel 4 van Wet 21 van 1995, artikel 7 van Wet 5 van 2001 en artikel 5 van Wet 19 van 2001

10. (1) Section 5 of the Income Tax Act, 1962, is hereby amended—

- (a) by the deletion of paragraph (a) of subsection (1);  
 (b) by the substitution for paragraphs (b) and (c) of subsection (1) of the following paragraphs:

“(b) any person [who on the twenty-eighth day of February, 1963, carried] carrying on farming, fishing or diamond digging operations [and who under the provisions of subparagraph (2) of paragraph 18 of the Fourth Schedule made an election not to be a provisional taxpayer—

- (i) during the year of assessment ended the thirtieth day of June, 1963, and each succeeding year of assessment during which such election remains in force; and  
 (ii) during the period of eight months ending the last day of February immediately succeeding the last year of assessment referred to in subparagraph (i) during which any such election which has lapsed was in force; and  
 (iii) during the year of assessment commencing immediately after the said last day of February, and each succeeding year of assessment;]

whose last year of assessment ended on 30 June 2002, during the period of eight months ending on the last day of February 2003;

- (c) any person (other than a person [referred to in] in respect of whom paragraph (b) applies or a company) [in respect of—

- (i) the period of eight months ended the twenty-eighth day of February, 1963;  
 (ii) during the year of assessment ended the last day of February [1964, and each succeeding year of assessment] each year; and”.

(2) Subsection (1)(b) shall be deemed to have come into operation on 1 March 2002 and shall apply in respect of any year of assessment commencing on or after that date.

**Amendment of section 6 of Act 58 of 1962, as inserted by section 5 of Act 104 of 1980 and amended by section 5 of Act 96 of 1981, section 5 of Act 91 of 1982, section 4 of Act 94 of 1983, section 4 of Act 121 of 1984, section 3 of Act 96 of 1985, section 4 of Act 85 of 1987, section 4 of Act 90 of 1988, section 4 of Act 70 of 1989, section 3 of Act 101 of 1990, section 4 of Act 129 of 1991, section 4 of Act 141 of 1992, section 5 of Act 21 of 1995, section 4 of Act 36 of 1996, section 3 of Act 28 of 1997, section 22 of Act 30 of 1998, section 5 of Act 32 of 1999, section 15 of Act 30 of 2000 and section 6 of Act 19 of 2001**

11. Section 6 of the Income Tax Act, 1962, is hereby amended by the substitution in paragraph (a) of subsection (2) for the expression “R4 140” of the expression “R4 860”.

**Amendment of section 8 of Act 58 of 1962 as amended by section 6 of Act 90 of 1962, section 6 of Act 90 of 1964, section 9 of Act 88 of 1965, section 10 of Act 55 of 1966, section 10 of Act 89 of 1969, section 6 of Act 90 of 1972, section 8 of Act 85 of 1974, section 7 of Act 69 of 1975, section 7 of Act 113 of 1977, section 8 of Act 94 of 1983, section 5 of Act 121 of 1984, section 4 of Act 96 of 1985, section 5 of Act 65 of 1986, section 6 of Act 85 of 1987, section 6 of Act 90 of 1988, section 5 of Act 101 of 1990, section 9 of Act 129 of 1991, section 6 of Act 141 of 1992, section 4 of Act 113 of 1993, section 6 of Act 21 of 1994, section 8 of Act 21 of 1995, section 6 Act 36 of 1996, section 6 of Act 28 of 1997, section 24 of Act 30 of 1998, section 14 of Act 53 of Act 1999, section 17 of Act 30 of 2000, section 6 of Act 59 of 2000 and section 7 of Act 19 of 2001**

12. (1) Section 8 of the Income Tax Act, 1962, is hereby amended—

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

“(a) (i) There shall be included in the taxable income of any person (hereinafter referred to as the ‘recipient’) for any year of assessment any

10. (1) Artikel 5 van die Inkomstebelastingwet, 1962, word hierby gewysig—

- (a) deur paragraaf (a) van subartikel (1) te skrap;  
 (b) deur paragrawe (b) en (c) van subartikel (1) deur die volgende paragrawe te vervang:

“(b) enige persoon wat [op die agt-en-twintigste dag van Februarie 1963] boerdery-, vissery- of diamantdelwerybedrywighede [voortgesit het] voortsit [en wat ingevolge die bepalings van sub-paragraaf (2) van paragraaf 18 van die Vierde Bylae ’n keuse gedoen het om nie ’n voorlopige belastingpligtige te wees nie—

(i) gedurende die jaar van aanslag wat op die dertigste dag van Junie 1963 geëindig het en elke daaropvolgende jaar van aanslag waartydens bedoelde keuse van krag bly; en

(ii) gedurende die tydperk van agt maande eindigende op die laaste dag van Februarie wat volg onmiddellik op die laaste in sub-paragraaf (i) bedoelde jaar van aanslag waartydens so ’n keuse wat verval het, van krag was; en

(iii) gedurende die jaar van aanslag beginnende onmiddellik na bedoelde laaste dag van Februarie en elke daaropvolgende jaar van aanslag]

en wie se laaste jaar van aanslag op 30 Junie 2002 eindig, gedurende die tydperk van agt maande eindigende op die laaste dag van Februarie 2003;

(c) enige persoon (behalwe ’n persoon [in] ten opsigte van wie paragraaf (b) [bedoel] van toepassing is of ’n maatskappy) [ten opsigte van—

(i) die tydperk van agt maande wat op die agt-en-twintigste dag van Februarie 1963 geëindig het;

(ii) gedurende die jaar van aanslag [wat] eindigende op die laaste dag van Februarie [1964 geëindig het en elke daaropvolgende jaar van aanslag] elke jaar; en”.

(2) Subartikel (1)(b) word geag op 1 Maart 2002 in werking te getree het en is van toepassing ten opsigte van enige jaar van aanslag wat op of na daardie datum ’n aanvang neem.

Wysiging van artikel 6 van Wet 58 van 1962, soos ingevoeg deur artikel 5 van Wet 104 van 1980 en gewysig deur artikel 5 van Wet 96 van 1981, artikel 5 van Wet 91 van 1982, artikel 4 van Wet 94 van 1983, artikel 4 van Wet 121 van 1984, artikel 3 van Wet 96 van 1985, artikel 4 van Wet 85 van 1987, artikel 4 van Wet 90 van 1988, artikel 4 van Wet 70 van 1989, artikel 3 van Wet 101 van 1990, artikel 4 van Wet 129 van 1991, artikel 4 van Wet 141 van 1992, artikel 5 van Wet 21 van 1995, artikel 4 van Wet 36 van 1996, artikel 3 van Wet 28 van 1997, artikel 22 van Wet 30 van 1998, artikel 5 van Wet 32 van 1999, artikel 15 van Wet 30 van 2000 en artikel 6 van Wet 19 van 2001

11. Artikel 6 van die Inkomstebelastingwet, 1962, word hierby gewysig deur in paragraaf (a) van subartikel (2) die uitdrukking “R4 140” deur die uitdrukking “R4 860” te vervang.

Wysiging van artikel 8 van Wet 58 van 1962, soos gewysig deur artikel 6 van Wet 90 van 1962, artikel 6 van Wet 90 van 1964, artikel 9 van Wet 88 van 1965, artikel 10 van Wet 55 van 1966, artikel 10 van Wet 89 van 1969, artikel 6 van Wet 90 van 1972, artikel 8 van Wet 85 van 1974, artikel 7 van Wet 69 van 1975, artikel 7 van Wet 113 van 1977, artikel 8 van Wet 94 van 1983, artikel 5 van Wet 121 van 1984, artikel 4 van Wet 96 van 1985, artikel 5 van Wet 65 van 1986, artikel 6 van Wet 85 van 1987, artikel 6 van Wet 90 van 1988, artikel 5 van Wet 101 van 1990, artikel 9 van Wet 129 van 1991, artikel 6 van Wet 141 van 1992, artikel 4 van Wet 113 van 1993, artikel 6 van Wet 21 van 1994, artikel 8 van Wet 21 van 1995, artikel 6 van Wet 36 van 1996, artikel 6 van Wet 28 van 1997, artikel 24 van Wet 30 van 1998, artikel 14 van Wet 53 van 1999, artikel 17 van Wet 30 van 2000, artikel 6 van Wet 59 van 2000, artikel 7 van Wet 19 van 2001 en artikel 21 van Wet 60 van 2001

12. (1) Artikel 8 van die Inkomstebelastingwet, 1962, word hierby gewysig—

- (a) deur paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang:

“(a)(i) Daar word by die belasbare inkomste van ’n persoon (hierna die ‘ontvanger’ genoem) vir enige jaar van aanslag ingesluit ’n bedrag wat

amount which has been paid or granted during that year by his or her principal as an allowance or advance, excluding any portion of any allowance or advance actually expended by that recipient—

- (aa) on travelling on business, as contemplated in paragraph (b);
- (bb) on any accommodation, meals and other incidental costs, as contemplated in paragraph (c), while such recipient is by reason of the duties of his or her office or employment obliged to spend at least one night away from his or her usual place of residence in the Republic; or
- (cc) by reason of the duties attendant upon his or her office, as contemplated in paragraph (d).

(ii) There shall not be included in the taxable income of a person in terms of the provisions of paragraph (a)(i), any amount paid or granted by a principal in reimbursement of, or as an advance for, any expenditure incurred or to be incurred by the recipient—

- (aa) on the instruction of his or her principal in the furtherance of the trade of that principal; and
- (bb) where that recipient must produce proof to that principal that such expenditure was wholly incurred as aforesaid and must account to that principal for that expenditure:

Provided that where that expenditure was incurred to acquire any asset, the ownership in that asset must vest in that principal.

(iii) For the purposes of this paragraph, 'principal' in relation to a recipient includes his or her employer or the authority, company, body or other organisation in relation to which any office is held, or any associated institution, as defined in the Seventh Schedule, in relation to such employer, authority, company, body or organisation.”;

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

“For the purposes of paragraph (a)(i)(aa)”;

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

“(c) A recipient shall, for the purposes of paragraph (a)(i)(bb), be deemed to have actually expended,—

- (i) where that recipient proves to the Commissioner the amount of the expenses incurred by him or her in respect of accommodation, meals or other incidental costs (other than any amount of expenditure borne by the employer otherwise than by way of payment or granting of the allowance), the amount so actually incurred but limited to the amount of the allowance or advance paid or granted to meet those expenses; or
- (ii) for each day or part of a day in the period during which he or she is absent from his or her usual place of residence—
  - (aa) an amount calculated at the rate of R65 in respect of meals and other incidental costs in the case where the accommodation is in the Republic; or
  - (bb) such amount as the Commissioner may allow in respect of meals and other incidental costs in the case where the accommodation is outside the Republic, but limited to the amount of the allowance or advance paid or granted to meet those expenses: Provided that this subparagraph does not apply in respect of any day or part of a day, where—
    - (A) the employer has borne the expenses (otherwise than by way of granting the allowance or advance) in respect of which the allowance was paid or granted for that day or part of that day; or
    - (B) the recipient has proved to the Commissioner any amount of actual expenditure in respect of meals or incidental costs for that day or part of that day, as contemplated in subparagraph (i).”;

- (d) by the deletion in subsection (1) of subparagraph (iv) of paragraph (d);
- (e) by the substitution in subsection (1) for paragraph (g) of the following paragraph:



gedurende daardie jaar deur sy of haar prinsipaal as 'n toelae of voorskot betaal of toegestaan is, maar uitgesluit enige gedeelte van 'n toelae of voorskot werklik deur daardie ontvanger bestee—

(aa) aan reis vir besigheidsdoeleindes, soos in paragraaf (b) bedoel;

(bb) aan enige huisvesting, maaltye en ander toevallige uitgawes, soos in paragraaf (c) bedoel, terwyl daardie ontvanger weens die verpligtinge van sy of haar amp of diens verplig is om minstens een nag weg van sy of haar gewone plek van verblyf in die Republiek deur te bring; of

(cc) weens die verpligtinge kragtens sy of haar openbare amp opgelê, soos in paragraaf (d) bedoel.

(ii) Daar word nie ingevolge die bepalings van paragraaf (a)(i) by die belasbare inkomste van 'n persoon ingesluit nie, enige bedrag deur 'n prinsipaal betaal of toegestaan as vergoeding of voorskot vir enige onkoste deur die ontvanger aangegaan of aangegaan te word—

(aa) in opdrag van sy of haar prinsipaal ter bevordering van die bedryf van daardie prinsipaal; en

(bb) waar daardie ontvanger aan daardie prinsipaal bewys moet voorlê dat daardie onkoste ten volle soos voormeld aangegaan is en aan daardie prinsipaal vir daardie onkoste moet rekenskap doen:

Met dien verstande dat waar daardie onkoste aangegaan is om 'n bate te verkry, die eiendomsreg in daardie bate in daardie prinsipaal vestig.

(iii) By die toepassing van hierdie paragraaf, sluit 'prinsipaal' met betrekking tot 'n ontvanger in sy of haar werkgewer of die owerheid, maatskappy, liggaam of ander organisasie met betrekking waartoe die amp bekleë is, of enige verwante inrigting, soos in die Sewende Bylae omskryf, met betrekking tot daardie werkgewer, owerheid, maatskappy, liggaam of organisasie.”;

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

“By die toepassing van paragraaf (a)(i)(aa)—”;

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

“(c) 'n Ontvanger word geag by die toepassing van paragraaf (a)(i)(bb) werklik aan te gegaan het—

(i) waar daardie ontvanger aan die Kommissaris bewys lewer dat die bedrag van die onkoste deur hom of haar aangegaan is ten opsigte van huisvesting, maaltye of ander toevallige uitgawes (behalwe enige bedrag van onkoste deur die werkgewer gedra andersins as by wyse van die betaling of toestaan van die toelae), die bedrag werklik aldus aangegaan, maar beperk tot die bedrag van die toelae of voorskot betaal of toegestaan ten einde daardie onkoste te delg; of

(ii) vir elke dag of gedeelte van 'n dag in die tydperk waartydens hy of sy van sy of haar gewone woonplek afwesig is—

(aa) 'n bedrag bereken teen 'n koers van R65 ten opsigte van maaltye en ander toevallige uitgawes in die geval waar die huisvesting in die Republiek is; of

(bb) die bedrag wat die Kommissaris toelaat ten opsigte van maaltye en ander toevallige uitgawes in die geval waar die huisvesting buite die Republiek is,

maar beperk tot die bedrag van die toelae of voorskot wat betaal of toegestaan is om daardie onkoste te delg: Met dien verstande dat hierdie subparagraaf nie van toepassing is nie ten opsigte van enige dag of gedeelte van 'n dag, waar—

(A) die werkgewer enige van die onkoste ten opsigte waarvan die toelae betaal of toegestaan is vir daardie dag of gedeelte van daardie dag, gedra het (andersins as by wyse van die toestaan van die toelae of voorskot); of

(B) die ontvanger aan die Kommissaris enige bedrag van werklike onkoste bewys het ten opsigte van maaltye of toevallige uitgawes vir daardie dag of gedeelte van daardie dag, soos in subparagraaf (i) bedoel.”;

(d) deur subparagraaf (iv) van paragraaf (d) van subartikel (1) te skrap;

(e) deur paragraaf (g) van subartikel (1) deur die volgende paragraaf te vervang:

“(g) Where, during any year of assessment, any person contemplated in paragraph (e) has held a public office for less than 12 months, [the amount of R2 500 referred to in the proviso to paragraph (d)(iv) and] the amount determined in terms of paragraph (f), shall be reduced to an amount which bears to the relevant amount, the same ratio as the number of months (in the determination of which a part of a month shall be reckoned as a full month), for which the office was held bears to 12 months.”

(2) Subsection (1) shall be deemed to have come into operation on 1 March 2002.

Amendment of section 10 of Act 58 of 1962, as amended by section 8 of Act 90 of 1962, section 7 of Act 72 of 1963, section 8 of Act 90 of 1964, section 10 of Act 88 of 1965, section 11 of Act 55 of 1966, section 10 of Act 95 of 1967, section 8 of Act 76 of 1968, section 13 of Act 89 of 1969, section 9 of Act 52 of 1970, section 9 of Act 88 of 1971, section 7 of Act 90 of 1972, section 7 of Act 65 of 1973, section 10 of Act 85 of 1974, section 8 of Act 96 of 1975, section 8 of Act 69 of 1975, section 9 of Act 103 of 1976, section 8 of Act 113 of 1977, section 4 of Act 101 of 1978, section 7 of Act 104 of 1979, section 7 of Act 104 of 1980, section 8 of Act 96 of 1981, section 6 of Act 91 of 1982, section 9 of Act 94 of 1983, section 10, of Act 121 of 1984, section 6 of Act 96 of 1985, section 3 of Act 108 of 1986, section 7 of Act 65 of 1986, section 9 of Act 85 of 1987, section 7 of Act 90 of 1988, section 36 of Act 9 of 1989, section 10 of Act 101 of 1990, section 12 of Act 129 of 1991, section 10 of Act 141 of 1992, section 7 of Act 113 of 1993, section 9 of Act 21 of 1994, section 10 of Act 21 of 1995, section 8 of Act 36 of 1996, section 9 of Act 46 of 1996, section 1 of Act 49 of 1996, section 10 of Act 28 of 1997, section 29 of Act 30 of 1998, section 18 of Act 53 of 1999, section 21 of Act 30 of 2000, section 13 of Act 59 of 2000, section 9 of Act 19 of 2001 and section 26 of Act 60 of 2001

13. (1) Section 10 of the Income Tax Act, 1962, is hereby amended—

(a) by the substitution for subparagraph (xv) of paragraph (i) of subsection (1) of the following subparagraph:

“(xv) in the case of any taxpayer who is a natural person—

(aa) so much of the aggregate of any foreign dividends contemplated in section 9E and interest received by or accrued to him or her from a source outside the Republic, which are not otherwise exempt from tax, as does not during the year of assessment exceed R1 000: Provided that the amount of the exemption in terms of this paragraph shall—

(A) first apply in respect of any such foreign dividends; and

(B) in so far as such amount exceeds the amount of such foreign dividends, apply in respect of any such interest; and

(bb) so much of the aggregate of any interest received by or accrued to him or her from a source in the Republic and any dividends (other than foreign dividends contemplated in section 9E), which are not otherwise exempt from tax, as does not during the year of assessment exceed—

(A) in the case of any person who was or, had he or she lived would have been, at least 65 years of age on the last day of the year of assessment, the amount of R10 000; or

(B) in any other case, the amount of R6 000, reduced by the amount of any exemption allowable in terms of paragraph (aa);”;

(b) by the substitution for paragraph (mB) of subsection (1) of the following paragraph:

“(mB) any benefit or allowance payable in terms of the Unemployment Insurance Act, [1966 (Act No. 30 of 1966)] 2001 (Act No. 63 of 2001).”;

“(g) Waar, gedurende ’n jaar van aanslag, ’n persoon bedoel in paragraaf (e) ’n openbare amp vir minder as 12 maande beklee het, word **[die bedrag van R2500 bedoel in die voorbehoudsbepaling by paragraaf (d)(iv) en]** die bedrag vasgestel ingevolge paragraaf (f), verminder tot ’n bedrag wat in dieselfde verhouding tot die betrokke bedrag staan as die verhouding waarin die aantal maande (by die vasstelling waarvan ’n gedeelte van ’n maand as ’n volle maand beskou word) waarteen die amp beklee is tot 12 maande staan.”

(2) Subartikel (1) word geag op 1 Maart 2002 in werking te getree het.

**Wysiging van artikel 10 van Wet 58 van 1962, soos gewysig deur artikel 8 van Wet 90 van 1962, artikel 7 van Wet 72 van 1963, artikel 8 van Wet 90 van 1964, artikel 10 van Wet 88 van 1965, artikel 11 van Wet 55 van 1966, artikel 10 van Wet 95 van 1967, artikel 8 van Wet 76 van 1968, artikel 13 van Wet 89 van 1969, artikel 9 van Wet 52 van 1970, artikel 9 van Wet 88 van 1971, artikel 7 van Wet 90 van 1972, artikel 7 van Wet 65 van 1973, artikel 10 van Wet 85 van 1974, artikel 8 van Wet 69 van 1975, artikel 9 van Wet 103 van 1976, artikel 8 van Wet 113 van 1977, artikel 4 van Wet 101 van 1978, artikel 7 van Wet 104 van 1979, artikel 7 van Wet 104 van 1980, artikel 8 van Wet 96 van 1981, artikel 6 van Wet 91 van 1982, artikel 9 van Wet 94 van 1983, artikel 10 van Wet 121 van 1984, artikel 6 van Wet 96 van 1985, artikel 7 van Wet 65 van 1986, artikel 3 van Wet 108 van 1986, artikel 9 van Wet 85 van 1987, artikel 7 van Wet 90 van 1988, artikel 36 van Wet 9 van 1989, artikel 7 van Wet 70 van 1989, artikel 10 van Wet 101 van 1990, artikel 12 van Wet 129 van 1991, artikel 10 van Wet 141 van 1992, artikel 7 van Wet 113 van 1993, artikel 4 van Wet 140 van 1993, artikel 9 van Wet 21 van 1994, artikel 10 van Wet 21 van 1995, artikel 8 van Wet 36 van 1996, artikel 9 van Wet 46 van 1996, artikel 10 van Wet 28 van 1997, artikel 29 van Wet 30 van 1998, artikel 18 van Wet 53 van 1999, artikel 21 van Wet 30 van 2000, artikel 13 van Wet 59 van 2000, artikel 9 van Wet 19 van 2001 en artikel 26 van Wet 60 van 2001**

13. (1) Artikel 10 van die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur subparagraaf (xv) van paragraaf (i) van subartikel (1) deur die volgende subparagraaf te vervang:

“(xv) in die geval van ’n belastingpligtige wat ’n natuurlike persoon is—

(aa) soveel van die totaal van enige buitelandse dividende in artikel 9E bedoel en rente ontvang deur of toegeval aan hom of haar vanuit ’n bron buite die Republiek, wat nie andersins van belasting vrygestel is nie, as wat nie gedurende die jaar van aanslag R1 000 te bowe gaan nie: Met dien verstande dat die bedrag van die vrystelling ingevolge hierdie paragraaf—

(A) eerstens van toepassing is ten opsigte van enige bedoelde buitelandse dividende; en

(B) vir sover daardie bedrag die bedrag van daardie buitelandse dividende te bowe gaan, van toepassing is ten opsigte van enige bedoelde rente; en

(bb) soveel van die totaal van enige rente ontvang deur of toegeval aan hom of haar vanuit ’n bron in die Republiek en enige dividende (behalwe buitelandse dividende in artikel 9E bedoel), wat nie andersins van belasting vrygestel is nie, as wat nie gedurende die jaar van aanslag—

(A) in die geval van ’n persoon wat op die laaste dag van die jaar van aanslag minstens 65 jaar oud was, of sou wees indien hy of sy gelewe het, die bedrag van R10 000 te bowe gaan; of

(B) in enige ander geval, die bedrag van R6 000 te bowe gaan, verminder deur die bedrag van enige vrystelling ingevolge paragraaf (aa) toegestaan;”;

(b) deur paragraaf (mB) van subartikel (1) deur die volgende paragraaf te vervang:

“(mB) ’n voordeel of toelae betaalbaar kragtens die **[Werkloosheidsversekeringswet, 1966 (Wet 30 van 1966)]** **[Unemployment Insurance Act, 2001’ (Wet No. 63 van 2001);**

(c) by the substitution in paragraph (ii) of the proviso to paragraph (q) of subsection (1) for the expression “R50 000” of the expression “R60 000”;

and  
(d) by the substitution in paragraph (iii) of the proviso to paragraph (q) of subsection (1) for the expression “R1 600” of the expression “R2 000”.

(2) (a) Subsection (1)(b) shall be deemed to have come into operation on 1 April 2002.

(b) Subsection (1)(c) and (d) shall be deemed to have come into operation on 1 March 2002 and shall apply in respect of any *bona fide* scholarship or bursary granted on or after that date.

**Amendment of section 11 of Act 58 of 1962 as amended by section 9 of Act 90 of 1962, section 8 of Act 72 of 1963, section 9 of Act 90 of 1964, section 11 of Act 88 of 1965, section 12 of Act 55 of 1966, section 11 of Act 95 of 1967, section 9 of Act 76 of 1968, section 14 of Act 89 of 1969, section 10 of Act 52 of 1970, section 10 of Act 88 of 1971, section 8 of Act 90 of 1972, section 9 of Act 65 of 1973, section 12 of Act 85 of 1974, section 9 of Act 69 of 1975, section 9 of Act 113 of 1977, section 5 of Act 101 of 1978, section 8 of Act 104 of 1979, section 8 of Act 104 of 1980, section 9 of Act 96 of 1981, section 7 of Act 91 of 1982, section 10 of Act 94 of 1983, section 11 of Act 121 of 1984, section 46 of Act 97 of 1986, section 10 of Act 85 of 1987, section 8 of Act 90 of 1988, section 8 of Act 70 of 1989, section 11 of Act 101 of 1990, section 13 of Act 129 of 1991, section 11 of Act 141 of 1992, section 9 of Act 113 of 1993, section 5 of Act 140 of 1993, section 10 of Act 21 of 1994, section 12 of Act 21 of 1995, section 9 of Act 36 of 1996, section 12 of Act 28 of 1997, section 30 of Act 30 of 1998, section 20 of Act 53 of 1999, section 22 of Act 30 of 2000, section 15 of Act 59 of 2000, section 10 of Act 19 of 2001 and section 27 of Act 60 of 2001**

14. (1) Section 11 of the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in paragraph (aa) of the proviso to paragraph (gA) for the expression “R3 000” of the expression “R5 000”;

(b) by the substitution for paragraph (ii) of the proviso to paragraph (u) of the following paragraph:

“(ii) no deduction shall be made under this paragraph in respect of any such expenditure as is incurred in connection with any employment or office in respect of which the taxpayer derives remuneration as defined in paragraph 1 of the Fourth Schedule, unless that person is an agent or representative whose remuneration is normally derived mainly in the form of commissions based on his or her sales or the turnover attributable to that person.”; and

(c) by the deletion of subparagraphs (iii) and (iv) of paragraph (u).

(2) Subsection (1) shall be deemed to have come into operation on 1 March 2002 and shall apply in respect of any expenditure incurred on or after that date.

**Amendment of section 12C of Act 58 of 1962, as amended by section 14 of Act 101 of 1990, section 11 of Act 113 of 1993, section 7 of Act 140 of 1993, section 11 of Act 21 of 1994, section 13 of Act 21 of 1995, section 18 of Act 59 of 2000 and section 11 of Act 19 of 2001**

15. Section 12C of the Income Tax Act, 1962, is hereby amended by the addition to the proviso to subsection (1) of the following paragraph:

“(c) any new or unused machinery or plant referred to in paragraph (a) of this subsection, is or was—

(i) acquired by the taxpayer under an agreement formally and finally signed by every party to the agreement during the period commencing on 1 March 2002 and ending on 28 February 2005; and

(ii) brought into use by the taxpayer during that period in a process of manufacture or process which in the opinion of the Commissioner is of a similar nature, carried on by that taxpayer in the course of its business (other than banking, financial services, insurance or rental business), the deduction under this subsection shall be increased to 40 per cent of the cost of such machinery or plant in respect of the year of assessment during which

- (c) deur in paragraaf (ii) van die voorbehoudsbepaling by paragraaf (q) van subartikel (1) die uitdrukking “R50 000” deur die uitdrukking “R60 000” te vervang; en
- (d) deur in paragraaf (iii) van die voorbehoudsbepaling by paragraaf (q) van subartikel (1) die uitdrukking “R1 600” deur die uitdrukking “R2 000” te vervang. 5
- (2)(a) Subartikel (1)(b) word geag op 1 April 2002 in werking te getree het.
- (b) Subartikel (1)(c) en (d) word geag op 1 Maart 2002 in werking te getree het en is van toepassing ten opsigte van enige bona fide-studiebeurs op of na daardie datum toegestaan. 10

**Wysiging van artikel 11 van Wet 58 van 1962, soos gewysig deur artikel 9 van Wet 90 van 1962, artikel 8 van Wet 72 van 1963, artikel 9 van Wet 90 van 1964, artikel 11 van Wet 88 van 1965, artikel 12 van Wet 55 van 1966, artikel 11 van Wet 95 van 1967, artikel 9 van Wet 76 van 1968, artikel 14 van Wet 89 van 1969, artikel 10 van Wet 52 van 1970, artikel 10 van Wet 88 van 1971, artikel 8 van Wet 90 van 1972, artikel 9 van Wet 65 van 1973, artikel 12 van Wet 85 van 1974, artikel 9 van Wet 69 van 1975, artikel 9 van Wet 113 van 1977, artikel 5 van Wet 101 van 1978, artikel 8 van Wet 104 van 1979, artikel 8 van Wet 104 van 1980, artikel 9 van Wet 96 van 1981, artikel 7 van Wet 91 van 1982, artikel 10 van Wet 94 van 1983, artikel 11 van Wet 121 van 1984, artikel 46 van Wet 97 van 1986, artikel 10 van Wet 85 van 1987, artikel 8 van Wet 90 van 1988, artikel 8 van Wet 70 van 1989, artikel 11 van Wet 101 van 1990, artikel 13 van Wet 129 van 1991, artikel 11 van Wet 141 van 1992, artikel 9 van Wet 113 van 1993, artikel 5 van Wet 140 van 1993, artikel 10 van Wet 21 van 1994, artikel 12 van Wet 21 van 1995, artikel 9 van Wet 36 van 1996, artikel 12 van Wet 28 van 1997, artikel 30 van Wet 30 van 1998, artikel 20 van Wet 53 van 1999, artikel 22 van Wet 30 van 2000, artikel 15 van Wet 59 van 2000, artikel 10 van Wet 19 van 2001 en artikel 27 van Wet 60 van 2001** 15 20 25

14. (1) Artikel 11 van die Inkomstebelastingwet, 1962, word hierby gewysig—
- (a) deur in paragraaf (aa) van die voorbehoudsbepaling by paragraaf (gA) die uitdrukking “R3 000” deur die uitdrukking “R5 000” te vervang; 30
- (b) deur paragraaf (ii) van die voorbehoudsbepaling by paragraaf (u) deur die volgende paragraaf te vervang:
- “(ii) geen aftrekking ingevolge hierdie paragraaf gemaak word nie ten opsigte van enige sodanige onkoste wat in verband met ’n diens of amp aangegaan word ten opsigte waarvan die belastingpligtige besoldiging soos in paragraaf 1 van die Vierde Bylae omskryf verkry, tensy daardie persoon ’n agent of verteenwoordiger is wie se besoldiging normaalweg verkry word hoofsaaklik in die vorm van kommissies gebaseer op sy of haar verkope of die omset aan daardie persoon toegereken.”; en 35
- (c) deur subparagraawe (iii) en (iv) van paragraaf (u) te skrap. 40
- (2) Subartikel (1) word geag op 1 Maart 2002 in werking te getree het en is van toepassing ten opsigte van enige uitgewes wat op of na daardie datum aangegaan is.

**Wysiging van artikel 12C van Wet 58 van 1962, soos ingevoeg deur artikel 14 van Wet 101 van 1990 en gewysig deur artikel 11 van Wet 113 van 1993, artikel 7 van Wet 140 van 1993, artikel 11 van Wet 21 van 1994, artikel 13 van Wet 21 van 1995, artikel 18 van Wet 59 van 2000 en artikel 11 van Wet 19 van 2001** 45

15. Artikel 12C van die Inkomstebelastingwet, 1962, word hierby gewysig deur die volgende paragraaf by die voorbehoudsbepaling by subartikel (1) in te voeg:
- “(c) enige nuwe of ongebruikte masjinerie of installasie in paragraaf (a) van hierdie subartikel bedoel, wat— 50
- (i) deur die belastingpligtige verkry is ingevolge ’n ooreenkoms wat formeel en finaal deur elke party tot die ooreenkoms onderteken is gedurende die tydperk wat op 1 Maart 2002 ’n aanvang neem en op 28 Februarie 2005 eindig; en
- (ii) deur die belastingpligtige in gebruik geneem word gedurende daardie tydperk in ’n proses van vervaardiging of ’n proses wat na die oordeel van die Kommissaris van ’n soortgelyke aard is, wat deur daardie belastingpligtige aangegaan is in die loop van sy besigheid (behalwe bankbesigheid, finansiële dienste, versekerings- of verhuringsbesigheid), die aftrekking ingevolge hierdie subartikel verhoog word na 40 persent van die kosprys van daardie masjinerie of installasie ten opsigte van die jaar van 55 60

the plant or machinery was or is so brought into use for the first time and shall be 20 per cent in each of the three subsequent years of assessment.”.

**Amendment of section 12D of Act 58 of 1962 as amended by section 23 of Act 30 of 2000, section 19 of Act 59 of 2000 and section 28 of Act 60 of 2001**

16. (1) Section 12D of the Income Tax Act, 1962, is hereby amended by the substitution for the proviso to subsection (2) of the following proviso: 5

“Provided that such transportation or transmission is not carried on by that taxpayer in the course of carrying on any banking, financial services, insurance or rental business.”.

(2) Subsection (1) shall be deemed to have come into operation on 20 June 2002 and shall apply in respect of any affected asset contracted for or acquired on or after that date. 10

**Amendment of section 12E of Act 58 of 1962 as inserted by section 12 of Act 19 of 2001**

17. (1) Section 12E of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (4) for the expression “R1 million” wherever it appears in subparagraph (i) of paragraph (a) of the expression “R3 million”. 15

(2) Subsection (1) shall be deemed to have come into operation on 1 April 2002 and shall apply in respect of any year of assessment ending on or after that date.

**Insertion of section 12H in Act 58 of 1962** 20

18. (1) The following section is hereby inserted in the Income Tax Act, 1962, after section 12G:

**“Deduction in respect of learnership agreements**

**12H.** (1) Subject to subsection (3), there shall be allowed to be deducted from the income derived by any employer during any year of assessment, an allowance determined in accordance with subsection (2), where— 25

(a) that employer during that year of assessment entered into a registered learnership agreement with a learner in the course of any trade carried on by that employer; or

(b) a learner during that year of assessment completed any registered learnership agreement entered into by that employer with that learner during that year or any previous year of assessment in the course of any trade carried on by that employer. 30

(2) For purposes of subsection (1), the amount of the allowance in respect of— 35

(a) a registered learnership agreement entered into by that employer, as contemplated in subsection (1)(a), with a learner who at the time of entering into that agreement—

(i) was employed by that employer or associated institution in relation to that employer, is an amount equal to the lesser of— 40

(aa) 70 per cent of the annual equivalent of the remuneration of that learner stipulated in the agreement of employment between that learner and employer; or

(bb) R17 500; or

(ii) was not employed by that employer or any associated institution in relation to that employer, is an amount equal to the lesser of— 45

(aa) the annual equivalent of the remuneration of that learner stipulated in the agreement of employment between that learner and employer; or

(bb) R25 000; 50

aanslag waartydens die installasie of masjienerie aldus vir die eerste maal in gebruik geneem word en 20 persent in elk van die drie daaropvolgende jare van aanslag.”.

**Wysiging van artikel 12D van Wet 58 van 1962, soos ingevoeg deur artikel 23 van Wet 30 van 2000 en gewysig deur artikel 19 van Wet 59 van 2000 en artikel 28 van Wet 60 van 2001** 5

16. (1) Artikel 12D van die Inkomstebelastingwet, 1962, word hierby gewysig deur die voorbehoudsbepaling by subartikel (2) deur die volgende voorbehoudsbepaling te vervang:

“Met dien verstande dat daardie vervoer of transmissie nie deur daardie belastingpligtige bedryf word in die loop van beoefening van enige bankbesigheid, finansiële dienste, versekerings- of verhuringsbesigheid nie.” 10

(2) Subartikel (1) word geag op 20 Junie 2002 in werking te getree het en is van toepassing ten opsigte van enige geaffekteerde bate waarvoor gekontrakteer is, of wat verkry is op of na daardie datum. 15

**Wysiging van artikel 12E van Wet 58 van 1962, soos ingevoeg deur artikel 12 van Wet 19 van 2001**

17. (1) Artikel 12E van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (4) die uitdrukking “R1 miljoen” waar dit ook al in subparagraaf (i) van paragraaf (a) voorkom deur die uitdrukking “R3 miljoen” te vervang. 20

(2) Subartikel (1) word geag op 1 April 2002 in werking te getree het en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum eindig.

**Invoeging van artikel 12H in Wet 58 van 1962**

18. (1) Die volgende artikel word hierby in die Inkomstebelastingwet, 1962, na artikel 12G ingevoeg: 25

**“Aftrekking ten opsigte van leerlingooreenkomste**

**12H.** (1) Behoudens subartikel (3) word daar ’n toelae, vasgestel ingevolge subartikel (2), as ’n aftrekking van die inkomste deur ’n werkgewer gedurende enige jaar van aanslag verkry, toegestaan waar—

- (a) daardie werkgewer gedurende daardie jaar van aanslag ’n geregistreerde leerlingooreenkoms met ’n leerling aangaan in die loop van enige bedryf deur daardie werkgewer beoefen; of 30
- (b) ’n leerling gedurende daardie jaar van aanslag ’n geregistreerde leerlingooreenkoms voltooi wat deur daardie werkgewer met daardie leerling aangegaan is gedurende daardie jaar of enige voorafgaande jaar van aanslag in die loop van enige bedryf deur daardie werkgewer beoefen. 35

(2) By die toepassing van subartikel (1), is die bedrag van die toelae ten opsigte van—

- (a) ’n geregistreerde leerlingooreenkoms deur daardie werkgewer aangegaan, soos in subartikel (1)(a) bedoel, met ’n leerling wat op die tydstep van die aangaan van daardie ooreenkoms— 40
- (i) by daardie werkgewer of verwante inrigting met betrekking tot daardie werkgewer in diens was, ’n bedrag gelyk aan die minste van— 45
- (aa) 70 persent van die jaarlikse ekwivalent van die besoldiging van daardie leerling soos in die diensooreenkoms tussen daardie leerling en werkgewer aangedui; of
- (bb) R17 500; of
- (ii) nie by daardie werkgewer of verwante inrigting met betrekking tot daardie werkgewer in diens was nie, ’n bedrag gelyk aan die minste van— 50
- (aa) die jaarlikse ekwivalent van die besoldiging van daardie leerling soos in die diensooreenkoms tussen daardie leerling en werkgewer aangedui; of 55
- (bb) R25 000;

(b) the completion of any registered learnership agreement as contemplated in subsection (1)(b), is an amount equal to the lesser of—

- (i) the annual equivalent of the remuneration of that learner stipulated in the agreement of employment between that learner and employer; or
- (ii) R25 000.

(3) No deduction shall be made by an employer under this section, unless that employer has provided to the Commissioner—

- (a) the name of the SETA with which the learnership agreement is registered;
- (b) the title and code of the learnership allocated and issued by the Director-General: Department of Labour in terms of regulation 2(3) of the Learnership Regulations, 2001;
- (c) the full names and identification number of the learner contemplated in the registered learnership agreement; and
- (d) proof that the employer has complied with all the requirements of the Skills Development Levies Act, 1999 (Act No. 9 of 1999).

(4) The provisions of this section shall not apply—

- (a) in respect of the substitution of any employer which is party to an existing registered learnership agreement by any other employer, as contemplated in regulation 5(1) of the Learnership Regulations, 2001;
- (b) where an employer enters into a registered learnership agreement with a learner as a result of the substitution of an existing registered learnership agreement, as contemplated in regulation 5(2) of the Learnership Regulations, 2001; or
- (c) where an employer enters into a registered learnership agreement with a learner, and a deduction is or was allowable to that employer during any year of assessment in respect of any other registered learnership agreement entered into by that employer with that learner in respect of the same learnership registered by the Director General of Labour, as contemplated in regulation 3(3) of the Learnership Regulations.

(5) Where—

- (a) in the determination of the taxable income of an employer for any year of assessment an amount is or was allowed as a deduction in respect of any registered learnership agreement entered into by that employer with any learner, as contemplated in subsection (1)(a); and
- (b) that registered learnership agreement is terminated prior to the completion thereof for any reason other than the death of that learner or the dismissal of that learner due to his or her incapacity as a result of ill-health or injury,

that amount so allowed as a deduction shall, for the purposes of section 8(4)(a), be deemed to have been recovered or recouped by that employer.

(6) For purposes of this section—

‘associated institution’ in relation to an employer means an associated institution as defined in paragraph 1 of the Seventh Schedule;

‘employer’ means—

- (a) in the case where a group of employers is party to a registered learnership agreement, the employer which is identified in that agreement as the lead employer; or
- (b) in any other case, the employer which is party to a registered learnership agreement;

‘learner’ means—

- (a) a learner who is party to a registered learnership agreement; or
- (b) an apprentice in a contract of apprenticeship contemplated in paragraph (b) of the definition of ‘registered learnership agreement’;

‘Learnership Regulations, 2001’ means the Regulations concerning the Registration of Intended Learnerships and Learnership Agreements (Government Notice No. R. 330 published in *Gazette* No. 22197 of 3 April 2001), made by the Minister of Labour in terms of section 36, read with sections 16(d) and 17(3) and (6) of the Skills Development Act, 1998;

‘registered learnership agreement’ means—



- (b) die voltooiing van enige geregistreerde leerlingooreenkoms in subartikel (1)(b) bedoel, 'n bedrag gelykstaande aan die minste van—
- (i) die jaarlikse ekwivalent van die besoldiging van daardie leerling in die diensooreenkoms tussen daardie leerling en werkgewer aangedui; of 5
- (ii) R25 000.
- (3) Geen aftrekking word gemaak deur 'n werkgewer ingevolge hierdie artikel nie, tensy daardie werkgewer die Kommissaris voorsien het van—
- (a) die naam van die SETA waar die leerlingooreenkoms geregistreer is; 10
- (b) die titel en kode van die leerlingskap deur die Direkteur-Generaal: Departement van Arbeid toegeken en uitgereik, ingevolge regulasie 2(3) van die Leerlingskapregulasies, 2001;
- (c) die volle name en identiteitsnommer van die leerling in die geregistreerde leerlingooreenkoms bedoel; en
- (d) bewys dat die werkgewer aan al die vereistes van die 'Skills Development Levies Act, 1999' (Wet No. 9 van 1999), voldoen het. 15
- (4) Die bepalings van hierdie artikel is nie van toepassing nie—
- (a) ten opsigte van die vervanging van 'n werkgewer wat 'n party tot 'n bestaande geregistreerde leerlingooreenkoms is deur 'n ander werkgewer, soos in regulasie 5(1) van die Leerlingskapregulasies 2001, bedoel; 20
- (b) waar 'n werkgewer 'n geregistreerde leerlingooreenkoms met 'n leerling aangaan as gevolg van die vervanging van 'n bestaande geregistreerde leerlingooreenkoms, soos in regulasie 5(2) van die Leerlingskapregulasies, 2001, bedoel; of 25
- (c) waar 'n werkgewer 'n geregistreerde leerlingooreenkoms met 'n leerling aangaan, en 'n aftrekking deur daardie werkgewer toelaatbaar is of was gedurende enige jaar van aanslag ten opsigte van enige ander geregistreerde leerlingooreenkoms deur daardie werkgewer met daardie leerling aangegaan ten opsigte van dieselfde leerlingskap deur die Direkteur-Generaal van Arbeid geregistreer, soos in regulasie 3(3) van die Leerlingskapregulasies bedoel. 30
- (5) Waar—
- (a) by die vasstelling van die belasbare inkomste van 'n werkgewer vir enige jaar van aanslag, 'n bedrag ten opsigte van enige geregistreerde leerlingooreenkoms aangegaan deur daardie werkgewer met 'n leerling, as 'n aftrekking toegelaat is of was, soos in subartikel (1)(a) bedoel; en 35
- (b) daardie geregistreerde leerlingooreenkoms voor voltooiing daarvan vir enige rede, anders as die dood van daardie leerling of die ontslag van daardie leerling op grond van sy of haar ongeskiktheid weens swak gesondheid of besering, beëindig word, 40
- word daardie bedrag aldus as 'n aftrekking toegelaat by die toepassing van artikel 8(4)(a) geag deur daardie werkgewer vergoed of verhaal te wees.
- (6) By die toepassing van hierdie artikel, beteken— 45
- 'besoldiging' besoldiging soos in die Vierde Bylae omskryf; 'geregistreerde leerlingooreenkoms'—
- (a) 'n leerlingooreenkoms tussen 'n leerling en 'n werkgewer aangegaan voor 1 Oktober 2006, wat by 'n SETA geregistreer is, soos in artikel 17(3) van die 'Skills Development Act, 1998', bedoel; of 50
- (b) 'n vakleerlingooreenkoms by die Departement van Arbeid geregistreer ingevolge artikel 18 van die Wet op Mannekragopleiding, 1981 (Wet No. 56 van 1981);
- 'leerling'—
- (a) 'n leerling wat party is tot 'n geregistreerde leerlingooreenkoms; of 55
- (b) 'n vakleerling in 'n vakleerlingkontrak in paragraaf (b) van die omskrywing van 'geregistreerde leerlingooreenkoms' bedoel;
- 'Leerlingskapregulasies, 2001', die Regulasies met betrekking tot die 'Registration of Intended Learnerships and Learnership Agreements' (Goewermenskennisgewing No. R. 330 gepubliseer in *Staatskoerant* No. 22197 van 3 April 2001), deur die Minister van Arbeid uitgereik ingevolge artikel 36, saamgelees met artikels 16(d) en 17(3) en (6), van die 'Skills Development Act, 1998'; 60

- (a) a learnership agreement entered into between a learner and an employer before 1 October 2006, which has been registered with a SETA, as contemplated in section 17(3) of the Skills Development Act, 1998; or
- (b) a contract of apprenticeship registered with the Department of Labour in terms of section 18 of the Manpower Training Act, 1981 (Act No. 56 of 1981);
- ‘remuneration’ means remuneration as defined in the Fourth Schedule;
- ‘SETA’ means a sector education and training authority established in terms of the Skills Development Act, 1998;
- ‘Skills Development Act, 1998’ means the Skills Development Act, 1998 (Act No. 97 of 1998).”.

(2) Subsection (1) shall be deemed to have come into operation on 1 October 2001, and shall apply in respect of—

- (a) any registered learnership agreement entered into on or after that date; or
- (b) the completion by a learner on or after that date of any registered learnership agreement.

**Amendment of section 18 of Act 58 of 1962, as amended by section 15 of Act 95 of 1967, section 12 of Act 76 of 1968, section 17 of Act 89 of 1969, section 14 of Act 52 of 1970, section 15 of Act 88 of 1971, section 12 of Act 104 of 1980, section 15 of Act 96 of 1981, section 15 of Act 121 of 1984, section 11 of Act 96 of 1985, section 14 of Act 90 of 1988, section 11 of Act 70 of 1989, section 16 of Act 101 of 1990, section 19 of Act 129 of 1991, section 18 of Act 141 of 1992, section 16 of Act 21 of 1995, section 23 of Act 53 of 1999 and section 26 of Act 59 of 2000**

19. Section 18 of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (2) for paragraph (c) of the following paragraph:

- “(c) in any other case, so much of the sum of such amounts as exceeds [the greater of R1 000 or] 5 per cent of the taxpayer’s taxable income as determined before granting an allowance under this section;”.

**Amendment of section 18A of Act 58 of 1962, as amended by section 15 of Act 52 of 1970, section 16 of Act 88 of 1971, section 13 of Act 90 of 1972, section 14 of Act 65 of 1973, section 16 of Act 69 of 1975, section 13 of Act 104 of 1980, section 16 of Act 96 of 1981, section 14 of Act 91 of 1982, section 16 of Act 94 of 1983, section 16 of Act 121 of 1984, section 17 of Act 101 of 1990, section 20 of Act 129 of 1991, section 11 of Act 36 of 1996, section 15 of Act 90 of 1998 and section 24 of Act 30 of 2000**

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

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

“Notwithstanding the provisions of section 23, there shall be allowed to be deducted from the taxable income of any taxpayer so much of the sum of any bona fide donations in cash or in kind made by such taxpayer and actually paid or transferred during the year of assessment to—”;

- (b) by the substitution in paragraph (a) of subsection (1) for the words following subparagraph (ii) of the following words:

“which—

(aa) carries on in the Republic any public benefit activity [which is determined by the Minister by notice in the Gazette for the purposes of this section, a copy of which shall be laid upon the table in Parliament] contemplated in Part II of the Ninth Schedule, or any other activity determined from time to time by the Minister by notice in the Gazette for the purposes of this section; and

(bb) complies with any additional requirements prescribed by the Minister in terms of subsection (1A);”;

- (c) by the substitution for subparagraph (i) of paragraph (b) of subsection (1) of the following subparagraph:

‘SETA’ ’n ‘sector education and training authority’ ingevolge die ‘Skills Development Act, 1998’, ingestel;  
 ‘Skills Development Act, 1998’, die ‘Skills Development Act, 1998’ (Wet No. 97 van 1998);  
 ‘verwante inrigting’ met betrekking tot ’n werkgewer ’n verwante inrigting soos in paragraaf 1 van die Sewende Bylae omskryf;  
 ‘werkgewer’—  
 (a) in die geval waar ’n groep werkgewers party tot ’n geregistreerde leerlingooreenkoms is, die werkgewer wat in daardie ooreenkoms as die hoofwerkgewer aangedui word; of  
 (b) in enige ander geval, die werkgewer wat party is tot ’n geregistreerde leerlingooreenkoms.”

(2) Subartikel (1) word geag op 1 Oktober 2001 in werking te getree het en is van toepassing ten opsigte van—

- (a) enige geregistreerde leerlingooreenkoms op of na daardie datum aangegaan; of  
 (b) die voltooiing deur ’n leerling van enige geregistreerde leerlingooreenkoms op of na daardie datum.

**Wysiging van artikel 18 van Wet 58 van 1962, soos ingevoeg deur artikel 12 van Wet 104 van 1980 en gewysig deur artikel 15 van Wet 96 van 1981, artikel 15 van Wet 121 van 1984, artikel 11 van Wet 96 van 1985, artikel 14 van Wet 90 van 1988, artikel 11 van Wet 70 van 1989, artikel 16 van Wet 101 van 1990, artikel 19 van Wet 129 van 1991, artikel 18 van Wet 141 van 1992, artikel 16 van Wet 21 van 1995, artikel 23 van Wet 53 van 1999 en artikel 26 van Wet 59 van 2000**

19. Artikel 18 van die Inkomstebelastingwet, 1962, word hierby gewysig deur paragraaf (c) van subartikel (2) deur die volgende paragraaf te vervang:

- “(c) in enige ander geval, soveel van die som van bedoelde bedrae as wat [**die grootste van R1 000 of**] 5 persent van die belastingpligtige se belasbare inkomste soos vasgestel voor die bestaan van ’n vermindering ingevolge hierdie artikel te bowe gaan.”

**Wysiging van artikel 18A van Wet 58 van 1962, soos ingevoeg deur artikel 15 van Wet 52 van 1970 en vervang deur artikel 16 van Wet 96 van 1981 en gewysig deur artikel 14 van Wet 91 van 1982, artikel 16 van Wet 94 van 1983, artikel 16 van Wet 121 van 1984, artikel 15 van Wet 90 van 1988, artikel 17 van Wet 101 van 1990, artikel 20 van Wet 129 van 1991, artikel 11 van Wet 36 van 1996 en vervang deur artikel 24 van Wet 30 van 2000**

20. Artikel 18A van die Inkomstebelastingwet, 1962, word hierby gewysig—

- (a) deur in subartikel (1) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:  
 “[**Daar**] Ondanks die bepalinge van artikel 23, word daar as ’n aftrekking van die belasbare inkomste van ’n belastingpligtige toegelaat soveel van die som van enige bona fide-skenkings in kontant of in natura deur die belastingpligtige gedurende die jaar van aanslag gemaak en werklik gedurende die jaar van aanslag betaal of oorgedra aan—”;  
 (b) deur in paragraaf (a) van subartikel (1) die woorde wat op subparagraaf (ii) volg deur die volgende woorde te vervang:  
 “wat—  
 (aa) enige openbare weldaadsaktiwiteit in Deel II van die Negende Bylae bedoel, of enige ander aktiwiteit wat die Minister van tyd tot tyd by kennisgewing in die *Staatskoerant* vir doeleindes van hierdie artikel bepaal, in die Republiek beoefen [**wat deur die Minister vir die doeleindes van hierdie artikel bepaal is by kennisgewing in die *Staatskoerant*, waarvan ’n afskrif in die Parlement ter tafel gelê moet word**]; en  
 (bb) aan enige addisionele vereistes wat die Minister ingevolge subartikel (1A) voorskryf, voldoen;”;  
 (c) deur subparagraaf (i) van paragraaf (b) van subartikel (1) deur die volgende subparagraaf te vervang:

- “(i) provides funds or assets solely to any public benefit organisation, institution, board or body contemplated in paragraph (a); and”;
- (d) by the addition to subsection (1) of the following proviso:  
 “Provided that the Commissioner may, upon good cause shown and subject to such conditions as he or she may determine, either generally or in a particular instance, waive, defer or reduce the obligation to distribute any funds as contemplated in paragraph (b)(ii), having regard to the public interest and the purpose for which the relevant organisation wishes to accumulate those funds; and”;
- (e) by the insertion after subsection (1) of the following subsections:  
 “(1A) The Minister may, by regulation, prescribe additional requirements with which a public benefit organisation carrying on any specific public benefit activity identified by the Minister in the regulations, must comply before any donation made to that public benefit organisation shall be allowed as a deduction under subsection (1).  
 (1B) Any activity determined by the Minister in terms of subsection (1)(a) or any requirements prescribed by the Minister in terms of subsection (1A), must be tabled in Parliament within a period of 12 months after the date of publication by the Minister of that activity or those requirements, as the case may be, in the *Gazette*, for incorporation into this Act.”;
- (f) by the addition of the following subsections:  
 “(5A) If the Commissioner has reasonable grounds for believing that any regulating or co-ordinating body of a group of public benefit organisations, contemplated in section 30(3A) or subsection (6)—  
 (a) with intent or negligently fails to take any steps contemplated in that section or subsection, to exercise control over any public benefit organisation in that group; or  
 (b) fails to notify the Commissioner where it becomes aware of any material failure by any public benefit organisation over which it exercises control to comply with any provision of this section,  
 the Commissioner may by notice in writing addressed to that regulating or co-ordinating body direct that donations to public benefit organisations, institutions, boards or bodies in that group shall not qualify for deduction under the provisions of this section in respect of any year of assessment specified in such notice and any claim by any taxpayer for such deduction shall accordingly be disallowed.  
 (6) The Commissioner may, for the purposes of this section, approve a group of institutions, boards or bodies contemplated in subsection (1)(a)(ii), sharing a common purpose which carry on any public benefit activity under the direction or supervision of a regulating or co-ordinating body, where that body takes such steps, as prescribed by the Commissioner, to exercise control over those institutions, boards or bodies in order to ensure that they comply with the provisions of this section.”.

**Amendment of section 23 of Act 58 of 1962, as amended by section 18 of Act 65 of 1973, section 20 of Act 121 of 1984, section 23 of Act 129 of 1991, section 20 of Act 141 of 1992, section 18 of Act 113 of 1993, section 15 of Act 21 of 1994 and section 28 of Act 30 of 2000**

21. (1) Section 23 of the Income Tax Act, 1962, is hereby amended—  
 (a) by the deletion of paragraph (i); and  
 (b) by the addition of the following paragraph:  
 “(m) subject to paragraph (k), any expenditure, loss or allowance, contemplated in section 11, which relates to any employment of, or office held by, any person (other than an agent or representative whose remuneration is normally derived mainly in the form of commissions based on his or her sales or the turnover attributable to

- “(i) alleenlik fondse of bates voorsien aan enige openbare weldaadsorganisasie, instelling, raad of liggaam in paragraaf (a) bedoel; en”;
- (d) deur die volgende voorbehoudsbepaling by subartikel (1) te voeg: 5  
 “Met dien verstande dat die Kommissaris, op goeie gronde aangetoon en behoudens die voorwaardes wat hy of sy bepaal, die verpligting om enige fondse uit te keer, soos in paragraaf (b)(ii) bedoel, hetsy in die algemeen of in ’n spesifieke geval, kan kwytskeld, uitstel of verminder, na inagneming van die openbare belang en die doel waarvoor die betrokke organisasie daardie fondse wil akkumuleer; en”; 10
- (e) deur die volgende subartikels na subartikel (1) in te voeg: 10  
 “(1A) Die Minister kan by regulasie addisionele vereistes voorskryf waaraan ’n openbare weldaadsorganisasie wat ’n spesifieke openbare weldaadsaktiwiteit deur die Minister in die regulasies geïdentifiseer beoefen, moet voldoen alvorens enige skenking aan daardie openbare weldaadsorganisasie as ’n aftrekking ingevolge subartikel (1) toegestaan sal word. 15  
 (1B) Enige aktiwiteit deur die Minister ingevolge subartikel (1)(a) bepaal of enige vereiste deur die Minister ingevolge subartikel (1A) voorgeskryf, moet binne ’n tydperk van 12 maande na die datum van publikasie deur die Minister in die *Staatskoerant* van daardie aktiwiteit of daardie vereistes, na gelang van die geval, in Parlement ter tafel gelê word vir insluiting by hierdie Wet.”; 20
- (f) deur die volgende subartikels by te voeg: 25  
 “(5A) Indien die Kommissaris redelike gronde het om te glo dat enige regulerende of koördinerende liggaam van ’n groep openbare weldaadsorganisasies, soos in artikel 30(3A) of subartikel (6) bedoel— 25  
 (a) opsetlik of nalatiglik nalaat om enige stappe in daardie artikel of subartikel bedoel te doen ten einde beheer oor enige openbare weldaadsorganisasie in daardie groep uit te oefen; of 30  
 (b) nalaat om die Kommissaris in kennis te stel waar daardie regulerende of koördinerende liggaam bewus word van enige wesenlike nie-nakoming deur enige openbare weldaadsorganisasie waaroor dit beheer uitoefen, om aan enige bepaling van hierdie artikel te voldoen, 35  
 kan die Kommissaris by wyse van skriftelike kennisgewing aan daardie regulerende of koördinerende liggaam gerig, bepaal dat skenkings aan openbare weldaadsorganisasies, instellings, rade of liggame in daardie groep nie vir ’n aftrekking ingevolge die bepaling van hierdie artikel sal kwalifiseer nie ten opsigte van enige jaar van aanslag in daardie kennisgewing aangedui en enige eis deur ’n belastingpligtige vir so ’n aftrekking sal dienooreenkomstig afgewys word. 40  
 (6) Die Kommissaris kan, by die toepassing van hierdie artikel, ’n groep instellings, rade of liggame in subartikel (1)(a)(ii) bedoel, wat ’n gesamentlike doel deel en wat enige openbare weldaadsaktiwiteit onder die beheer of toesig van ’n regulerende of koördinerende liggaam beoefen, goedkeur waar daardie liggaam die stappe doen wat die Kommissaris voorskryf, om beheer oor daardie instellings, rade of liggame uit te oefen ten einde toe te sien dat hulle aan die bepaling van hierdie artikel voldoen.”. 45

**Wysiging van artikel 23 van Wet 58 van 1962, soos gewysig deur artikel 18 van Wet 65 van 1973, artikel 20 van Wet 121 van 1984, artikel 23 van Wet 129 van 1991, artikel 20 van Wet 141 van 1992, artikel 18 van Wet 113 van 1993, artikel 15 van Wet 21 van 1994 en artikel 28 van Wet 30 van 2000** 50

21. (1) Artikel 23 van die Inkomstebelastingwet, 1962, word hierby gewysig—
- (a) deur paragraaf (i) te skrap; en
- (b) deur die volgende paragraaf by te voeg: 55  
 “(m) behoudens paragraaf (k), enige onkoste, verlies of toelae, in artikel 11 beoog, wat met enige diens van, of amp beklee deur, enige persoon (behalwe ’n agent of verteenwoordiger wie se besoldiging normaalweg verkry word hoofsaaklik in die vorm van kommissies gebaseer op sy of haar verkope of die omset aan hom of haar toegereken) verband hou, ten 60

him or her) in respect of which he or she derives any remuneration, as defined in paragraph 1 of the Fourth Schedule, other than—

- (i) any contributions to a pension or retirement annuity fund as may be deducted from the income of that person in terms of sections 11(k) or (n);
- (ii) any allowance or expense which may be deducted from the income of that person in terms of section 11(c), (e), (i) or (j); and
- (iii) any deduction which is allowable under section 11(a) in respect of any premium paid by that person in terms of an insurance policy—
  - (aa) which covers that person solely against the loss of income as a result of illness, injury, disability or unemployment; and
  - (bb) in respect of which all amounts payable in terms of that policy constitutes or will constitute income as defined.”.

(2) Subsection (1) shall be deemed to have come into operation on 1 March 2002.

**Amendment of section 30 of Act 58 of 1962, as inserted by section 35 of Act 30 of 2000 and as amended by section 16 of Act 19 of 2001**

22. Section 30 of the Income Tax Act, 1962, is hereby amended—

- (a) by the substitution for the definition of “public benefit activity” in subsection (1) of the following definition:
  - “ ‘public benefit activity’ means—
    - (a) any activity listed in Part I of the Ninth Schedule; and
    - (b) any other activity determined by the Minister from time to time by notice in the *Gazette* to be of a benevolent nature, having regard to the needs, interests and well-being of the general public;”;
- (b) by the substitution for the definition of “public benefit organisation” of the following definition:
  - “ ‘public benefit organisation’ means any organisation—
    - (a) which is a company formed and incorporated under section 21 of the Companies Act, 1973 (Act No. 61 of 1973), or a trust or an association of persons;
    - (b) of which the sole object is carrying on one or more public benefit activities (including any undertakings or activities which are not prohibited under subsection (3)(b)(iv)), where—
      - (i) all such activities are carried on in a non-profit manner and with an altruistic or philanthropic intent;
      - (ii) no such activity is intended to directly or indirectly promote the economic self-interest of any fiduciary or employee of the organisation, otherwise than by way of reasonable remuneration payable to that fiduciary or employee; and
      - (iii) at least 85 per cent of such activities, measured as either the cost related to the activities or the time expended in respect thereof, are carried out for the benefit of persons in the Republic, unless the Minister, having regard to the circumstances of the case, directs otherwise; and
    - (c) where—
      - (i) each such activity carried on by that organisation is for the benefit of, or is widely accessible to, the general public at large, including any sector thereof (other than small and exclusive groups);
      - (ii) each such activity carried on by that organisation is for the benefit of, or is readily accessible to, the poor and needy; or
      - (iii) that organisation is at least 85 per cent funded by donations, grants from any organ of state or any foreign grants;”;
- (c) by the substitution for subsection (2) of the following subsection:

- opsigte waarvan hy of sy enige besoldiging, soos in paragraaf 1 van die Vierde Bylae omskryf, verkry, behalwe—
- (i) enige bydrae tot 'n pensioenfonds of uitredingannuïteitsfonds wat ingevolge artikel 11(k) of (n) van die inkomste van daardie persoon afgetrek kan word; 5
  - (ii) enige toelae of onkoste wat ingevolge artikel 11(c), (e), (i) of (j) van die inkomste van daardie persoon afgetrek kan word; en
  - (iii) enige aftrekking wat ingevolge artikel 11(a) toelaatbaar is ten opsigte van enige premie deur daardie persoon betaal ingevolge 'n versekeringspolis— 10
    - (aa) wat daardie persoon dek alleenlik teen die verlies aan inkomste as gevolg van siekte, besering, ongeskiktheid of werkloosheid; en
    - (bb) ten opsigte waarvan alle bedrae wat ingevolge daardie polis betaalbaar is, inkomste soos omskryf uitmaak of sal uitmaak.” 15

(2) Subartikel (1) word geag op 1 Maart 2002 in werking te getree het.

**Wysiging van artikel 30 van Wet 58 van 1962, soos ingevoeg deur artikel 35 van Wet 30 van 2000 en gewysig deur artikel 16 van Wet 19 van 2001**

22. Artikel 30 van die Inkomstebelastingwet, 1962, word hierby gewysig—
- (a) deur die omskrywing van “openbare weldaadsaktiwiteit” in subartikel (1) deur die volgende omskrywing te vervang: 20
 

“ ‘openbare weldaadsaktiwiteit’—

    - (a) enige aktiwiteit in Deel I van die Negende Bylae gelys; en
    - (b) enige ander aktiwiteit van tyd tot tyd deur die Minister by kennisgewing in die die *Staatskoerant* bepaal as van 'n welwillendheidsaard te wees, met inagneming van die behoeftes, belange en welvaart van die algemene publiek;”;
  - (b) deur die omskrywing van “openbare weldaadsorganisasie” deur die volgende omskrywing te vervang: 30
 

“ ‘openbare weldaadsorganisasie’ enige organisasie—

    - (a) wat 'n maatskappy is wat opgerig en ingelyf is ingevolge artikel 21 van die Maatskappywet, 1973 (Wet No. 61 van 1973), of 'n trust of 'n vereniging van persone; 35
    - (b) waarvan die enigste oogmerk die beoefening van een of meer openbare weldaadsaktiwiteite is (waarby ingesluit die ondernemings of aktiwiteite wat nie ingevolge subartikel (3)(b)(iv) verbied word nie), waar— 40
      - (i) al daardie aktiwiteite beoefen word op 'n nie-winsgewende grondslag en met 'n altruïstiese of filantropiese bedoeling;
      - (ii) geen van daardie aktiwiteite bedoel is om regstreeks of onregstreeks die ekonomiese eie-belang van enige fiduciarius of werknemer van die organisasie te bevorder nie, anders as by wyse van redelike besoldiging wat aan daardie fiduciarius of werknemer betaalbaar is; en
      - (iii) minstens 85 persent van daardie aktiwiteite, gemeet aan óf die koste met betrekking tot die aktiwiteite óf die tyd daaraan bestee, vir die voordeel van persone in die Republiek beoefen word, tensy die Minister, na inagneming van die omstandighede van die geval, anders aandui; en 45
    - (c) waar— 50
      - (i) elke sodanige aktiwiteit deur daardie organisasie beoefen word vir die voordeel van, of algemeen toeganklik is vir, die algemene publiek, ingesluit enige sektor daarvan (behalwe klein en eksklusiewe groepe);
      - (ii) elke sodanige aktiwiteit deur daardie organisasie beoefen vir die voordeel is van, of geredelik toeganklik is vir, arm en behoeftige persone; of 55
      - (iii) daardie organisasie minstens 85 persent gefinansier word deur skenkings, toekennings van enige staatsorgaan of enige buitelandse toekennings;”;
  - (c) deur subartikel (2) deur die volgende subartikel te vervang: 60

- “(2) Any activity determined by the Minister in terms of paragraph (b) of the definition of ‘public benefit activity’ in subsection (1) or any conditions prescribed by the Minister in terms of subsection (3)(a) must be tabled in Parliament within a period of 12 months after the date of publication by the Minister of that activity or those conditions in the Gazette, for incorporation into this Act.”; 5
- (d) by the substitution for subparagraph (i) of paragraph (b) of subsection (3) of the following subparagraph:
- “(i) required to have at least three persons, who are not connected persons in relation to each other, to accept the fiduciary responsibility of such organisation and no single person directly or indirectly controls the decision making powers relating to that organisation: Provided that the provisions of this subparagraph shall not apply in respect of any trust established in terms of a will of any person who died on or before 31 December 2003;”; 10
- (e) by the substitution for item (aa) of subparagraph (ii) of paragraph (b) of subsection (3) the following item:
- “(aa) with a financial institution as defined in section 1 of the [Financial Institutions (Investment of Funds) Act, 1984 (Act No. 39 of 1984)] Financial Services Board Act, 1990 (Act No. 97 of 1990);”; 15
- (f) by the substitution for subparagraph (iii) of paragraph (b) of subsection (3) of the following subparagraph:
- “(iii) required on dissolution to transfer its assets to—
- (aa) any similar public benefit organisation which has been approved in terms of this section; 25
- (bb) any institution, board or body which is exempt from tax under the provisions of section 10(1)(cA)(i), which has as its sole or principal object the carrying on of any public benefit activity;
- or
- (cc) any department of state or administration in the national or provincial or local sphere of government of the Republic, contemplated in section 10(1)(a) or (b);”; 30
- (g) by the substitution for the proviso to subparagraph (v) of paragraph (b) of subsection (3) of the following proviso:
- “Provided that a donor (other than a donor which is an approved public benefit organisation or an institution board or body which is exempt from tax in terms of section 10(1)(cA)(i), which has as its sole or principal object the carrying on of any public benefit activity) may not impose conditions which could enable such donor or any connected person in relation to such donor to derive some direct or indirect benefit from the application of such donation;”; 35
- (h) by the substitution for paragraph (d) of subsection (3) of the following paragraph:
- “(d) has not [paid] and will not pay any remuneration, as defined in the Fourth Schedule, to any employee, office bearer, member or other person which is excessive, having regard to what is generally considered reasonable in the sector and in relation to the service rendered and has not and will not economically benefit any person in a manner which is not consistent with its objects;”; 40
- (i) by the substitution for paragraph (g) of subsection (3) of the following paragraph:
- “(g) has, within such period as the Commissioner may determine, been registered in terms of section 13(5) of the Nonprofit Organisations Act, 1997 (Act No. 71 of 1997), and complied with any other requirements imposed in terms of that Act, unless the Commissioner in consultation with the Director of Nonprofit Organisations designated in terms of section 8 of the Nonprofit Organisations Act, 1997, on good cause shown, otherwise directs; and”; 55
- (j) by the addition to subsection (3) of the following paragraph:
- “(h) has not and will not use its resources directly or indirectly to support, advance or oppose any political party;”; 60



- “(2) Enige aktiwiteit deur die Minister ingevolge paragraaf (b) van die omskrywing van ‘openbare weldaadsaktiwiteit’ in subartikel (1) bepaal of enige voorwaardes deur die Minister ingevolge subartikel (3)(a) voorgeskryf moet binne ’n tydperk van 12 maande na die datum van publikasie deur die Minister in die *Staatskoerant* van daardie aktiwiteit of daardie voorwaardes, in Parlement ter tafel gelê word vir insluiting in hierdie Wet.”;
- (d) deur subparagraaf (i) van paragraaf (b) van subartikel (3) deur die volgende subparagraaf te vervang:
- “(i) verplig word om ten minste drie persone, wat nie verbonde persone met betrekking tot mekaar is nie, te hê om die fidusiêre verantwoordelikheid van bedoelde organisasie te aanvaar en geen enkele persoon regstreeks of onregstreeks die besluitnemingsbevoegdheid met betrekking tot daardie organisasie beheer nie: Met dien verstande dat die bepaling van hierdie subparagraaf nie van toepassing is nie met betrekking tot enige trust wat ingevolge die testament van ’n persoon wat voor of op 31 Desember 2003 te sterwe gekom het, opgerig is;”;
- (e) deur item (aa) van subparagraaf (ii) van paragraaf (b) van subartikel (3) deur die volgende item te vervang:
- “(aa) by ’n finansiële instelling soos omskryf in artikel 1 van die [**Wet op Finansiële Instellings (Belegging van Fondse), 1984 (Wet 39 van 1984)**] Wet op die Raad op Finansiële Dienste, 1990 (Wet No. 97 van 1990);”;
- (f) deur subparagraaf (iii) van paragraaf (b) van subartikel (3) deur die volgende subparagraaf te vervang:
- “(iii) verplig is om by ontbinding sy bates oor te dra aan—
- (aa) enige soortgelyke openbare weldaadsorganisasie wat ingevolge hierdie artikel goedgekeur is [**oor te dra**];
- (bb) enige instelling, raad of liggaam wat ingevolge die bepaling van artikel 10(1)(cA)(i) van belasting vrygestel is, wat as sy enigste of vernaamste oogmerk die beoefening van enige openbare weldaadsaktiwiteit het; of
- (cc) enige staatsdepartement of administrasie in die nasionale of provinsiale of plaaslike regeringsfeer van die Republiek, soos in artikel 10(1)(a) of (b) bedoel;”;
- (g) deur die voorbehoudsbepaling by subparagraaf (v) van paragraaf (b) van subartikel (3) deur die volgende voorbehoudsbepaling te vervang:
- “Met dien verstande dat ’n skenker (behalwe ’n skenker wat ’n goedgekeurde openbare weldaadsorganisasie is of ’n instelling, raad of liggaam is wat ingevolge artikel 10(1)(cA)(i) van belasting vrygestel is en wat as sy enigste of vernaamste oogmerk het die beoefening van enige openbare weldaadsaktiwiteit) nie enige voorwaarde mag oplê wat bedoelde skenker of enige verbonde persoon met betrekking tot bedoelde skenker in staat kan stel om enige direkte of indirekte voordeel uit die aanwending van die skenking te verkry nie; en”;
- (h) deur paragraaf (d) van subartikel (3) deur die volgende paragraaf te vervang:
- “(d) nie enige [**vergoeding**] besoldiging, soos in die Vierde Bylae omskryf, aan enige werknemer, amptenaar, lid of ander persoon wat oormatig is, inaggenome wat algemeen as redelik geag word in die sektor en met betrekking tot die diens gelewer, betaal het en sal betaal nie en nie enige persoon ekonomies bevoordeel het of ekonomies sal bevoordeel nie op enige wyse wat nie in ooreenstemming met sy oogmerke is nie;”;
- (i) deur paragraaf (g) van subartikel (3) deur die volgende paragraaf te vervang:
- “(g) binne die tydperk wat die Kommissaris bepaal, ingevolge artikel 13(5) van die Wet op Organisasies Sonder Winsoogmerk, 1997 (Wet No. 71 van 1997), registreer, en aan enige ander vereistes ingevolge daardie Wet opgelê, voldoen, tensy die Kommissaris in oorleg met die Direkteur van Organisasies sonder Winsoogmerk ingevolge artikel 8 van die Wet op Organisasies Sonder Winsoogmerk aangewys, op goeie gronde aangetoon, anders aandui; en”;
- (j) deur die volgende paragraaf by subartikel (3) te voeg:
- “(h) nie enige van sy hulpbronne regstreeks of onregstreeks gebruik het of sal gebruik om enige politieke party te ondersteun, bevorder of opponeer nie;”;

- (k) by the substitution for the proviso to subsection (3) of the following proviso:  
 “Provided that notwithstanding subparagraph (iv) of paragraph (b), any business undertaking or trading activity, or asset used in such undertaking or activity, acquired by such organisation before 1 January 2001 **[by way of donation, bequest or inheritance]** may be retained or continued, as the case may be, in the form so acquired for a period of five years after that date.”; 5
- (l) by the insertion after subsection (3) of the following subsections:  
 “(3A) The Commissioner may, for the purposes of subsection (3), grant approval in respect of any group of organisations sharing a common purpose, which carry on any public benefit activity under the direction or supervision of a regulating or co-ordinating body, where that body takes such steps, as prescribed by the Commissioner, to exercise control over those organisations in order to ensure that they comply with the provisions of this section. 10  
 (3B) Where an organisation applies for approval before the later of 31 December 2003 or the last day of its first year of assessment, the Commissioner may approve that organisation for the purposes of this section, or for the purposes of any provision contained in section 10 which was repealed on 15 July 2001, with retrospective effect.”; 15
- (m) by the substitution in subsection (5) for the words following paragraph (b) of the following words:  
 “failed to comply with the provisions of this section, or the constitution, will or other written instrument under which it is established to the extent that it relates to the provisions of this section, **[he may]** the Commissioner shall after due notice withdraw **[his]** approval of the organisation with effect from the commencement of that year of assessment, where corrective steps are not taken by that organisation within a period stated by the Commissioner in that notice.”; and 20
- (n) by the insertion after subsection (5) of the following subsection: 30  
 “(5A) Where any regulating or co-ordinating body contemplated in subsection (3A)—  
 (a) with intent or negligently fails to take any steps contemplated in that subsection to exercise control over any public benefit organisation; or  
 (b) fails to notify the Commissioner where it become aware of any material failure by any public benefit organisation over which it exercises control to comply with any provision of this section, 35  
 the Commissioner shall after due notice withdraw the approval of the group of public benefit organisations with effect from the commencement of that year of assessment, where corrective steps are not taken by that organisation within a period stated by the Commissioner in that notice.”. 40

**Amendment of section 46 of Act 58 of 1962, as inserted by section 44 of Act 60 of 2001**

23. Section 46 of the Income Tax Act, 1962, is hereby amended—

- (a) by the substitution of paragraph (c) of subsection (6) of the following paragraph: 45  
 “(c) the liquidating company has not **[within a period of six months after the date of the liquidation distribution]** taken such steps as may be prescribed by the Minister by regulation in the *Gazette* to liquidate, wind up or deregister that company within such period specified by the Minister in those regulations; 50
- (b) by the addition of the word “or” at the end of paragraph (c) of subsection (6);
- (c) by the addition to subsection (6) of the following paragraph:  
 “(d) where the liquidating company at any stage withdraws any step taken to liquidate, wind up or deregister that company, as contemplated in paragraph (c), or does anything to invalidate any such step so taken, 55

- (k) deur die voorbehoudsbepaling by subartikel (3) deur die volgende voorbehoudsbepaling te vervang:
- “Met dien verstande dat ondanks die bepalings van subparagraaf (iv) van paragraaf (b), enige besigheidsonderneming of handelsaktiwiteit, of enige bate in bedoelde besigheidsonderneming of handelsaktiwiteit gebruik, deur bedoelde organisasie voor 1 Januarie 2001 verkry **[by wyse van skenking, bemaking of erflating]**, behou of voortgesit kan word, na gelang van die geval, in die vorm aldus verkry vir ’n tydperk van vyf jaar na daardie datum.”;
- (l) deur na subartikel (3) die volgende subartikels in te voeg:
- “(3A) Die Kommissaris kan, by die toepassing van subartikel (3), ’n groep organisasies goedkeur wat ’n gesamentlike doel deel en wat enige openbare weldaadsaktiwiteit onder die beheer of toetsig van ’n regulerende of koördinerende liggaam beoefen, waar daardie liggaam die stappe doen wat die Kommissaris voorskryf, om beheer oor daardie organisasies uit te oefen ten einde toe te sien dat hulle aan die bepalings van hierdie artikel voldoen.
- (3B) Waar ’n organisasie voor die laaste van 31 Desember 2003 of die laaste dag van sy eerste jaar van aanslag om goedkeuring aansoek doen, kan die Kommissaris daardie organisasie vir doeleindes van hierdie artikel of vir doeleindes van enige bepaling in artikel 10 vervat wat op 15 Julie 2001 herroep is, met terugwerkende krag goedkeur.”;
- (m) deur in subartikel (5) die woorde wat paragraaf (b) volg deur die volgende woorde te vervang:
- “versuim het om aan die bepalings van hierdie artikel of die konstitusie, testament of ander geskrewe stuk ingevolge waarvan dit ingestel is, te voldoen in die mate wat dit betrekking het op die bepalings van hierdie artikel, **[hy] die Kommissaris na redelike kennis [sy] die goedkeuring van die organisasie met ingang van die begin van daardie jaar van aanslag kan intrek, waar regstellende stappe nie deur daardie organisasie binne ’n tydperk in daardie kennisgewing deur die Kommissaris aangedui, gedoen word nie.**”; en
- (n) deur na subartikel (5) die volgende subartikel in te voeg:
- “(5A) Waar enige regulerende of koördinerende liggaam in subartikel (3A) beoog—
- (a) opsetlik of nalatiglik nalaat om enige stappe in daardie subartikel bedoel te neem om beheer oor enige openbare weldaadsorganisasie uit te oefen; of
- (b) nalaat om die Kommissaris in te lig waar daardie regulerende of koördinerende liggaam bewus word van enige wesentliche nie-nakoming deur enige openbare weldaadsorganisasie waaroor dit beheer uitoefen om aan enige bepaling van hierdie artikel te voldoen,
- moet die Kommissaris na tydigse kennisgewing die goedkeuring van die groep van openbare weldaadsorganisasies intrek met ingang van die begin van daardie jaar van aanslag, waar regstellende stappe nie binne die tydperk deur die Kommissaris in daardie kennisgewing aangedui deur daardie organisasie gedoen word nie.”.

### Wysiging van artikel 46 van Wet 58 van 1962, soos ingevoeg deur artikel 44 van Wet 60 van 2001

23. Artikel 46 van die Inkomstebelastingwet, 1962, word hierby gewysig—

- (a) deur paragraaf (c) van subartikel (6) deur die volgende paragraaf te vervang:
- “(c) die likwiderende maatskappy nie **[binne ’n tydperk van ses maande na die datum van die likwidasië-uitkering]** daardie stappe wat deur die Minister by regulasie in die *Staatskoerant* voorgeskryf mag word, **binne die tydperk deur die Minister in daardie regulasies aangedui** geneem het om **[die]** daardie maatskappy te likwideer of te deregistreer nie;”;
- (b) deur die woord “of” aan die einde van paragraaf (c) van subartikel (6) by te voeg;
- (c) deur die volgende paragraaf by subartikel (6) te voeg:
- “(d) waar die likwiderende maatskappy op enige stadium ’n stap gedoen om te likwideer of deregistreer, soos in paragraaf (c) beoog, intrek, of enigiets doen om enige sodanige stap aldus gedoen ongeldig te maak,

with the result that the liquidating company is or will not be liquidated, wound up or deregistered.”; and

(d) by the addition to subsection (6) of the following proviso:

“Provided that any tax which becomes payable as a result of the application of paragraph (c) or (d) may be recoverable from the holding company.”. 5

**Amendment of section 56 of Act 58 of 1962 as amended by section 18 of Act 90 of 1964, section 25 of Act 55 of 1966, section 33 of Act 89 of 1969, section 38 of Act 85 of 1974, section 21 of Act 113 of 1977, section 13 of Act 101 of 1978, section 23 of Act 96 of 1981, section 31 of Act 94 of 1983, section 4 of Act 30 of 1984, section 28 of Act 121 of 1984, section 18 of Act 96 of 1985, section 21 of Act 85 of 1987, section 26 of Act 90 of 1988, section 28 of Act 141 of 1992, section 32 of Act 113 of 1993, section 18 of Act 36 of 1996, section 39 of Act 30 of 1998, section 38 of Act 30 of 2000, section 41 of Act 59 of 2000 and section 45 of Act 16 of 2001** 10

24. (1) Section 56 of the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in paragraph (a) of subsection (2) for the expression “R5 000”, wherever it occurs in that paragraph, of the expression “R10 000”; and 15

(b) by the substitution in paragraph (b) of subsection (2) for the expression “R25 000” of the expression “R30 000”.

(2) Subsection (1) shall be deemed to have come into operation on 1 March 2002, and shall apply in respect of any donation which takes effect on or after that date. 20

**Amendment of section 64B of Act 58 of 1962, as inserted by section 34 of Act 113 of 1993 and amended by section 12 of Act 140 of 1993, section 24 of Act 21 of 1994, section 29 of Act 21 of 1995, section 21 of Act 36 of 1996, section 13 of Act 46 of 1996, section 25 of Act 28 of 1997, section 35 of Act 53 of 1999, section 39 of Act 30 of 2000, section 42 of Act 59 of 2000, section 18 of Act 5 of 2001 and section 48 of Act 60 of 2001** 25

25. Section 64B of the Income Tax Act, 1962, is hereby amended by the substitution for the proviso to paragraph (c) of subsection (5) of the following proviso:

“Provided that where such dividend is distributed in anticipation of the liquidation or winding-up or deregistration of a company and such company— 30

(i) has not [**within six months after the date on which such dividend is so distributed**] taken such steps as may be prescribed by the Minister by regulation in the *Gazette* to liquidate, wind up or deregister that company within such period specified by the Minister in those regulations; or 35

(ii) has at any stage withdrawn any step taken to liquidate, wind up or deregister that company, as contemplated in paragraph (i), or does anything to invalidate any such step so taken, with the result that the company is or will not be liquidated, wound up or deregistered,

the provisions of this paragraph and of subsection (3)(b) shall be deemed not to have applied to such dividend and any secondary tax on companies which becomes payable as a result thereof shall be recoverable from the shareholders to whom such dividend was distributed in the same proportion as such dividend was so distributed.”. 40

**Amendment of section 66 of Act 58 of 1962, as amended by section 10 of Act 6 of 1963, section 19 of Act 90 of 1964, section 27 of Act 88 of 1971, section 22 of Act 91 of 1982, section 19 of Act 65 of 1986, section 23 of Act 85 of 1987, section 37 of Act 101 of 1990, section 26 of Act 21 of 1994, section 41 of Act 30 of 2000, section 19 of Act 5 of 2001 and section 17 of Act 19 of 2001** 45

26. Section 66 of the Income Tax Act, 1962, is hereby amended—

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wat tot gevolg het of sal hê dat die likwiderende maatskappy nie  
gelikwieder of gederegistreer word of sal word nie; en

- (d) deur die volgende voorbehoudsbepaling by subartikel (6) te voeg:  
“Met dien verstande dat enige belasting wat as gevolg van die toepassing van  
paragraaf (c) of (d) betaalbaar word, van die houermaatskappy verhaalbaar  
is.” 5

**Wysiging van artikel 56 van Wet 58 van 1962, soos gewysig deur artikel 18 van Wet  
90 van 1964, artikel 25 van Wet 55 van 1966, artikel 33 van Wet 89 van 1969, artikel  
38 van Wet 85 van 1974, artikel 21 van Wet 113 van 1977, artikel 13 van Wet 101  
van 1978, artikel 23 van Wet 96 van 1981, artikel 31 van Wet 94 van 1983, artikel 10  
4 van Wet 30 van 1984, artikel 28 van Wet 121 van 1984, artikel 18 van Wet 96 van  
1985, artikel 21 van Wet 85 van 1987, artikel 26 van Wet 90 van 1988, artikel 28 van  
Wet 141 van 1992, artikel 32 van Wet 113 van 1993, artikel 18 van Wet 36 van 1996,  
artikel 39 van Wet 30 van 1998, artikel 38 van Wet 30 van 2000, artikel 41 van Wet  
59 van 2000 en artikel 45 van Wet 60 van 2001** 15

24. (1) Artikel 56 van die Inkomstebelastingwet, 1962, word hierby gewysig—

- (a) deur in paragraaf (a) van subartikel (2) die uitdrukking “R5 000” waar dit ook  
al in daardie paragraaf voorkom deur die uitdrukking “R10 000” te vervang;  
en  
(b) deur in paragraaf (b) van subartikel (2) die uitdrukking “R25 000” deur die 20  
uitdrukking “R30 000” te vervang.

(2) Subartikel (1) word geag op 1 Maart 2002 in werking te getree het en is van  
toepassing ten opsigte van enige skenking wat op of na daardie datum in werking tree.

**Wysiging van artikel 64B van Wet 58 van 1962, soos ingevoeg deur artikel 34 van  
Wet 113 van 1993 en gewysig deur artikel 12 van Wet 140 van 1993, artikel 24 van 25  
Wet 21 van 1994, artikel 29 van Wet 21 van 1995, artikel 21 van Wet 36 van 1996,  
artikel 13 van Wet 46 van 1996, artikel 25 van Wet 28 van 1997, artikel 35 van Wet  
53 van 1999, artikel 39 van Wet 30 van 2000, artikel 42 van Wet 59 van 2000, artikel  
18 van Wet 5 van 2001 en artikel 48 van Wet 60 van 2001**

25. Artikel 64B van die Inkomstebelastingwet, 1962, word hierby gewysig deur die 30  
voorbehoudsbepaling by paragraaf (c) van subartikel (5) deur die volgende  
voorbehoudsbepaling te vervang:

“Met dien verstande dat waar bedoelde dividend in afwagting van die likwidasië of  
deregistrasie van ’n maatskappy uitgekeer is en bedoelde maatskappy—

- (i) nie [binne ses maande na die datum waarop bedoelde dividend aldus 35  
uitgekeer is,] daardie stappe wat die Minister by regulasie in die  
*Staatskoerant* mag voorskryf, binne daardie tydperk deur die Minister in  
daardie regulasies aangedui, [geneem] gedoen het om daardie maatskappy te  
likwieder of te deregistreer nie; of  
(ii) op enige tydstip enige stap wat gedoen is om daardie maatskappy te likwieder 40  
of deregistreer, soos in paragraaf (i) bedoel, intrek of enigiets doen om enige  
sodanige stap aldus gedoen ongeldig te maak, wat tot gevolg het of sal hê dat  
die maatskappy nie gelikwieder of gederegistreer word of sal word nie,

word die bepalings van hierdie paragraaf en van subartikel (3)(b) geag om nie op  
bedoelde dividend van toepassing te gewees het nie en enige sekondêre belasting 45  
op maatskappye wat as gevolg daarvan betaalbaar word, is verhaalbaar op die  
aandeelhouers aan wie bedoelde dividend uitgekeer is, in dieselfde verhouding as  
bedoelde dividend aldus uitgekeer is;”.

**Wysiging van artikel 66 van Wet 58 van 1962, soos gewysig deur artikel 10 van Wet  
6 van 1963, artikel 19 van Wet 90 van 1964, artikel 27 van Wet 88 van 1971, artikel 50  
22 van Wet 91 van 1982, artikel 19 van Wet 65 van 1986, artikel 23 van Wet 85 van  
1987, artikel 37 van Wet 101 van 1990, artikel 26 van Wet 21 van 1994, artikel 41  
van Wet 30 van 2000, artikel 19 van Wet 5 van 2001 en artikel 17 van Wet 19 van  
2001**

26. Artikel 66 van die Inkomstebelastingwet, 1962, word hierby gewysig— 55

- (a) by the substitution in subitem (A) of item (aa) of subparagraph (ii) of paragraph (b) of subsection (1) for the expression “R4 000” of the expression “R10 000”;
- (b) by the substitution in subitem (B) of item (aa) of subparagraph (ii) of paragraph (b) of subsection (1) for the expression “R3 000” of the expression “R6 000”;
- (c) by the addition of the word “and” at the end of subparagraph (v) of paragraph (b) of subsection (1); and
- (d) by the addition to paragraph (b) of subsection (1) of the following subparagraph:
- “(vi) any resident who holds any funds in foreign currency or owns any assets outside the Republic, or to whom any income or gain from any funds in foreign currency or assets outside the Republic would be attributable during the relevant year of assessment in terms of section 7 or Part X of the Eighth Schedule.”.

**Amendment of section 78 of Act 58 of 1962, as amended by section 25 of Act 5 of 2001**

27. (1) Section 78 of the Income Tax Act, 1962, is hereby amended—

- (a) by the insertion after subsection (1) of the following subsection:
- “(1A) (a) Where the Commissioner has reason to believe that any resident has not declared or accounted for—
- (i) any funds held in foreign currency or any assets owned by that resident outside the Republic; or
- (ii) any funds in foreign currency or assets outside the Republic from which any income or gain would be attributable to that resident during the relevant year of assessment in terms of section 7 or Part X of the Eighth Schedule,
- in any return contemplated in section 66(1), the Commissioner shall estimate the amount in foreign currency of any such funds or the market value in foreign currency of such assets, that he or she believes are owned by that resident outside the Republic on the last day of that year of assessment, after giving that resident notice to account for those funds or assets and that resident has failed to so account within the period stated by the Commissioner in that notice.
- (b) The amount or value in foreign currency contemplated in paragraph (a) may be estimated after taking into account any information at the disposal of the Commissioner including, but not limited to, information relating to—
- (i) any funds or assets transferred by that resident from the Republic;
- (ii) any funds or assets received by or accrued to that resident from any source outside the Republic; or
- (iii) the period that has elapsed since those funds or assets were transferred, or funds or assets were received or accrued.
- (1B) The Commissioner shall estimate an amount of taxable income derived from any funds or assets contemplated in subsection (1A), which estimated amount shall be calculated by applying a percentage, determined at the ‘official rate of interest’ contemplated in paragraph 1 of the Seventh Schedule during the year of assessment to the estimated amount of those funds or value of those assets or such higher amount as may be estimated in terms of subsection (1).
- (1C) The amount of taxable income estimated in terms of subsection (1B) shall be—
- (a) translated to the currency of the Republic on the last day of the relevant year of assessment at the ruling exchange rate at that date to determine the amount to be included in taxable income; and
- (b) taken into account by the Commissioner during any succeeding year of assessment in estimating the amount of any funds or value of any assets owned by that resident outside the Republic, as contemplated in subsection (1A).”; and
- (b) by the substitution for subsection (2) of the following subsection:

- (a) deur in subitem (A) van item (aa) van subparagraaf (ii) van paragraaf (b) van subartikel (1) die uitdrukking “R4 000” deur die uitdrukking “R10 000” te vervang;
- (b) deur in subitem (B) van item (aa) van subparagraaf (ii) van paragraaf (b) van subartikel (1) die uitdrukking “R3 000” deur die uitdrukking “R6 000” te vervang; 5
- (c) deur die woord “en” aan die einde van subparagraaf (v) van paragraaf (b) van subartikel (1) by te voeg; en
- (d) deur die volgende subparagraaf by paragraaf (b) van subartikel (1) te voeg: 10  
“(iv) ’n inwoner wat enige fondse in buitelandse valuta hou of enige bates buite die Republiek besit, of aan wie enige inkomste of wins van enige fondse in buitelandse valuta of bates buite die Republiek gedurende die betrokke jaar van aanslag ingevolge artikel 7 of Deel X van die Agtste Bylae toegereken kan word.”.

**Wysiging van artikel 78 van Wet 58 van 1962, soos gewysig deur artikel 25 van Wet 5 van 2001** 15

27. (1) Artikel 78 van die Inkomstebelastingwet, 1962, word hierby gewysig—

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

“(1A)(a) Waar die Kommissaris rede het om te glo dat enige inwoner nie—

- (i) enige fondse in buitelandse valuta gehou of enige bates deur daardie inwoner buite die Republiek besit; of 20
- (ii) enige fondse in buitelandse valuta of bates buite die Republiek waarvan enige inkomste of wins aan daardie inwoner gedurende die betrokke jaar van aanslag ingevolge artikel 7 of Deel X van die Agtste Bylae toegereken kan word, 25

in enige opgawe in artikel 66(1) bedoel verklaar het of daarvoor rekenskap gedoen het nie, moet die Kommissaris die bedrag in buitelandse geldeenheid van daardie fondse of die markwaarde in buitelandse geldeenheid van daardie bates wat hy of sy glo deur daardie inwoner buite die Republiek besit word, op die laaste dag van daardie jaar van aanslag raam, nadat daardie inwoner kennis gegee is om oor daardie fondse of bates rekenskap te doen en daardie inwoner nalaat om binne die tydperk deur die Kommissaris in daardie kennisgewing vermeld, aldus rekenskap te doen. 30

(b) Die bedrag of waarde in buitelandse geldeenheid in paragraaf (a) bedoel kan geraam word na inagneming van enige inligting tot beskikking van die Kommissaris waarby ingesluit, maar nie beperk nie tot, inligting met betrekking tot— 35

- (i) enige fondse of bates deur daardie inwoner vanuit die Republiek oorgeplaas; 40
- (ii) enige fondse of bates ontvang deur of toegeval aan daardie inwoner vanuit enige bron buite die Republiek; of
- (iii) die tydperk wat verloop het sedert daardie fondse of bates oorgeplaas is, of fondse of bates ontvang is of toegeval het. 45

(1B) Die Kommissaris moet ’n bedrag van belasbare inkomste van enige fondse of bates in subartikel (1A) bedoel gedurende die jaar van aanslag verkry raam, welke geraamde bedrag bereken word deur ’n persentasie, bepaal teen die ‘amptelike rentekoers’ in paragraaf 1 van die Sewende Bylae bedoel, op die geraamde bedrag van daardie fondse of waarde van daardie bate toe te pas; of sodanige hoër bedrag as wat ingevolge subartikel (1) geraam kan word. 50

(1C) Die bedrag van belasbare inkomste ingevolge subartikel (1B) bedoel, moet—

- (a) op die laaste dag van die betrokke jaar van aanslag omgerekend word na die geldeenheid van die Republiek teen die heersende wisselkoers op daardie dag ten einde die bedrag wat in belasbare inkomste ingesluit staan te word te bepaal; en 55
- (b) deur die Kommissaris in berekening gebring word gedurende enige daaropvolgende jaar van aanslag by die raming van die bedrag van enige fondse of waarde van enige bate deur daardie persoon buite die Republiek besit, soos in subartikel (1A) bedoel.”; en 60
- (b) deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Any such estimate of the taxable income as contemplated in subsection (1), or the estimated amount of any funds or value of any assets as contemplated in subsection (1A), shall be subject to objection and appeal: Provided that if it appears to the Commissioner that any person is unable from any cause to furnish an accurate return of his income, aggregate capital gain, [or] aggregate capital loss or amount of funds in foreign currency or value of assets owned outside the Republic, the Commissioner may agree with such person as to— 5

(a) what amount of such income, aggregate capital gain or aggregate capital loss shall be taxable income, net capital gain or assessed capital loss; or 10

(b) the amount of the funds in foreign currency or value of the assets owned outside the Republic, 15

and any amount or value so agreed upon shall not be subject to any objection or appeal.”.

(2) Subsection (1) shall come into operation on 1 January 2003, and shall apply in respect of any funds or assets held by a person, which are not declared or accounted for in any return submitted to the Commissioner in respect of any year of assessment ending on or after that date.

#### Insertion of section 79A in Act 58 of 1962 20

28. The following section is hereby inserted in the Income Tax Act, 1962, after section 79:

#### “Reduced assessments

**79A.** (1) The Commissioner may, notwithstanding the fact that no objection has been lodged or appeal noted in terms of the provisions of Part III of Chapter III of this Act, reduce an assessment— 25

(a) to rectify any processing error made in issuing that assessment; or

(b) where it is proved to the satisfaction of the Commissioner that in issuing that assessment any amount which— 30

(i) was taken into account by the Commissioner in determining the taxpayer’s liability for tax, should not have been taken into account; or

(ii) should have been taken into account in determining the taxpayer’s liability for tax, was not taken into account by the Commissioner: 35

Provided that such assessment, wherein the amount was so taken into account or not taken into account, as contemplated in subparagraph (i) or (ii), as the case may be, was issued by the Commissioner based on information provided in the taxpayer’s return for the current or any previous year of assessment. 40

(2) The Commissioner shall not reduce an assessment under subsection (1)—

(a) after the expiration of three years from the date of that assessment; or

(b) if the amount was assessed in terms of an assessment accepted by the taxpayer and which was made in accordance with the practice generally prevailing at the date of that assessment.”. 45

#### Amendment of section 83 of Act 58 of 1962, as amended by section 22 of Act 103 of 1976, section 15 of Act 104 of 1979, section 19 of Act 96 of 1985, section 16 of Act 70 of 1989, section 36 of Act 129 of 1991, section 36 of Act 113 of 1993, section 30 of Act 28 of 1997, section 45 of Act 30 of 2000 and section 54 of Act 60 of 2001 50

29. (1) Section 83 of the Income Tax Act, 1962, is hereby amended by the insertion after subsection (1B) of the following subsection:

“(1C) The Commissioner may alter any assessment against which an appeal has been noted, as contemplated in subsection (1), where the Commissioner has conceded that appeal, in whole or in part, at any stage before— 55



“(2) So ’n raming van die belasbare inkomste in subartikel (1) bedoel, of die geraamde bedrag van enige fondse of waarde van enige bates in subartikel (1A) bedoel, is [**behoudens**] aan beswaar en appèl onderhewig: Met dien verstande dat indien dit vir die Kommissaris blyk dat ’n persoon om die een of ander rede nie in staat is om ’n juiste opgawe van sy inkomste, totale kapitaalwins, [**of**] totale kapitaalverlies of bedrag van fondse in buitelandse valuta of waarde van bates buite die Republiek besit, te verstrek nie, die Kommissaris met so ’n persoon kan ooreenkom omtrent—

- (a) die bedrag van dié inkomste, totale kapitaalwins of totale kapitaalverlies wat belasbare inkomste, netto kapitaalwins of vasgestelde kapitaalverlies is; of  
(b) die bedrag van die fondse in buitelandse valuta of waarde van die bates buite die Republiek besit,

en dié bedrag of waarde waaromtrent aldus ooreengekom word, is nie aan beswaar of appèl onderhewig nie.”

(2) Subartikel (1) tree op 1 Januarie 2003 in werking en is van toepassing ten opsigte van enige fondse of bates deur ’n persoon gehou, wat nie verklaar word of waaroor nie rekenskap gedoen word nie in enige opgawe aan die Kommissaris verstrek ten opsigte van enige jaar van aanslag wat op of na daardie datum eindig.

### Invoeging van artikel 79A in Wet 58 van 1962

28. Die volgende artikel word hierby in die Inkomstebelastingwet, 1962, na artikel 79 ingevoeg:

#### “Verminderde aanslae

79A. (1) Die Kommissaris kan, ondanks die feit dat geen beswaar ingedien is of appèl aangeteken is ingevolge die bepalings van Deel III van Hoofstuk III van hierdie Wet nie, ’n aanslag verminder—

- (a) ten einde ’n verwerkingsfout wat met die uitreik van daardie aanslag gemaak is, reg te stel; of  
(b) waar dit tot bevrediging van die Kommissaris bewys word dat met die uitreik van daardie aanslag—  
(i) enige bedrag wat by die vasstelling van die aanspreeklikheid vir belasting in berekening gebring is, nie in berekening gebring moes word nie; of  
(ii) enige bedrag wat by die vasstelling van die aanspreeklikheid vir belasting in berekening gebring moes word, nie aldus in berekening gebring is nie:

Met dien verstande dat die aanslag waarin die bedrag in berekening gebring moes word al dan nie soos bedoel in subparagraaf (i) of (ii), na gelang van die geval, deur die Kommissaris uitgereik is op grond van inligting wat in die belastingpligtige se opgawe vir die huidige of enige voorafgaande jaar van aanslag, voorsien is.

(2) Die Kommissaris verminder nie ’n aanslag ingevolge subartikel (1) nie—

- (a) na verstryking van drie jaar vanaf die datum van daardie aanslag; of  
(b) indien die bedrag aangeslaan is ingevolge ’n aanslag wat deur die belastingpligtige aanvaar is en wat ooreenkomstig die algemene heersende praktyk op die datum van daardie aanslag gedoen is.”

Wysiging van artikel 83 van Wet 58 van 1962, soos gewysig deur artikel 21 van Wet 90 van 1964, artikel 22 van Wet 103 van 1976, artikel 15 van Wet 104 van 1979, artikel 19 van Wet 96 van 1985, artikel 16 van Wet 70 van 1989, artikel 36 van Wet 129 van 1991, artikel 36 van Wet 113 van 1993, artikel 30 van Wet 28 van 1997, artikel 45 van Wet 30 van 2000 en artikel 54 van Wet 60 van 2001

29. (1) Artikel 83 van die Inkomstebelastingwet, 1962, word hierby gewysig deur na subartikel (1B) die volgende subartikel in te voeg:

“(1C) Die Kommissaris kan ’n aanslag waarteen appèl aangeteken is, soos in subartikel (1) bedoel, wysig waar die Kommissaris daardie appèl, in geheel of gedeeltelik, toegee op enige stadium voor—

- (a) the matter is heard by the tax board contemplated in section 83A, or the tax court contemplated in subsection (2); or  
 (b) any appeal against a judgment of the tax court is heard, as contemplated in section 86A.”.

(2) Subsection (1) shall come into operation on the date that section 53 of the Second Revenue Laws Amendment Act, 2001 (Act No. 60 of 2001), comes into operation. 5

**Substitution of section 102 of Act 58 of 1962, as amended by section 28 of Act 69 of 1975, section 27 of Act 91 of 1982 and section 44 of Act 30 of 1998**

30. The following section is hereby substituted for section 102 of the Income Tax Act, 1962: 10

**“Refunds and set off**

- 102.** (1) Any amount paid by any person in terms of the provisions of this Act shall be refundable to the extent that such amount exceeds—  
 (a) in the case where that amount was paid in respect of any assessment, the amount so assessed; or 15  
 (b) in any other case, the amount properly chargeable under this Act.  
 (2) The Commissioner shall not authorize a refund under subsection (1)(b), where—  
 (a) that amount was paid in accordance with the practice generally prevailing at the date of the payment; or 20  
 (b) the refund is claimed by that person—  
 (i) after a period of three years after the end of that year of assessment, in the case where—  
 (aa) that amount constitutes an amount of employees’ tax deducted or withheld during any year of assessment from the remuneration of that person under the provisions of the Fourth Schedule; 25  
 (bb) that person’s income for that year of assessment consisted solely of remuneration as defined in the Fourth Schedule; and 30  
 (cc) that person was not required under any provision of this Act to furnish a return of income for that year of assessment and did not render such a return during the period of three years since the end of that year of assessment; or  
 (ii) in any other case, after a period of three years from the date of the official receipt acknowledging such payment or, where more than one such payment was made, the date of the official receipt acknowledging the latest of such payments. 35  
 (3) Where any refund contemplated in subsection (1) is due to any person who has failed to pay any amount of tax, additional tax, duty, levy, charge, interest or penalty levied or imposed under this Act or any other Act administered by the Commissioner, within the period prescribed for payment of the amount, the Commissioner may set off against the amount which the person has failed to pay, any amount which has become refundable to the person under this section.” 40 45

**Amendment of section 107B of Act 58 of 1962, as inserted by section 63 of Act 60 of 2001**

31. (1) Section 107B of the Income Tax Act, 1962, is hereby amended—  
 (a) by the substitution for subsections (1) and (2) of the following subsections: 50  
 “(1) The Minister may by regulation prescribe the circumstances under which the Commissioner may, **[for purposes of the settlement of]** notwithstanding any provision of this Act, settle a dispute between the Commissioner and a taxpayer **[waive any claim against that taxpayer]** in

- (a) die aangeleentheid deur die belastingraad in artikel 83A bedoel, of die belastinghof in subartikel (2) bedoel, verhoor is; of  
 (b) enige appèl teen 'n uitspraak van die belastinghof, soos in artikel 86A bedoel, verhoor word.”.

(2) Subartikel (1) tree in werking op die datum wat artikel 53 van die Tweede Wysigingswet op Inkomstewette, 2001 (Wet No. 60 van 2001), in werking tree. 5

**Vervanging van artikel 102 van Wet 58 van 1962, soos gewysig deur artikel 28 van Wet 69 van 1975, artikel 27 van Wet 91 van 1982 en artikel 44 van Wet 30 van 1998**

30. Artikel 102 van die Inkomstebelastingwet, 1962, word hierby deur die volgende artikel vervang: 10

**“Terugbetalings en verrekening**

- 102.** (1) Enige bedrag deur 'n persoon ingevolge die bepalinge van hierdie Wet betaal, is terugbetaalbaar in die mate waarin daardie bedrag—
- (a) in die geval waar daardie bedrag ingevolge enige aanslag betaal is, die bedrag aldus aangeslaan te bowe gaan; of 15
- (b) in enige ander geval, die bedrag behoorlik hefbaar ingevolge hierdie Wet te bowe gaan.
- (2) Die Kommissaris magtig nie 'n terugbetaling ingevolge subartikel (1)(b) nie, waar—
- (a) daardie bedrag betaal is ooreenkomstig die algemene heersende praktyk op die datum van daardie betaling; of 20
- (b) die terugbetaling deur daardie persoon geëis word—
- (i) na 'n tydperk van drie jaar na die einde van daardie jaar van aanslag, in die geval waar—
- (aa) daardie bedrag 'n bedrag van werknemersbelasting uitmaak wat van die besoldiging van daardie persoon ingevolge die bepalinge van die Vierde Bylae afgetrek of teruggehou is gedurende enige jaar van aanslag; 25
- (bb) daardie persoon se inkomste vir daardie jaar van aanslag alleenlik bestaan het uit besoldiging soos in die Vierde Bylae omskryf; en 30
- (cc) daar nie van daardie persoon ingevolge enige bepaling van hierdie Wet vereis was om 'n opgawe van inkomste vir daardie jaar van aanslag in te dien nie en daardie persoon nie 'n opgawe gedurende die tydperk van drie jaar sedert die einde van daardie jaar van aanslag ingedien nie; of 35
- (ii) in enige ander geval, na 'n tydperk van drie jaar vanaf die datum van die amptelike ontvangserkenning van daardie betaling of, waar meer as een so 'n betaling gemaak is, die datum van die amptelike ontvangserkenning van die laaste van daardie betalings. 40
- (3) Waar enige terugbetaling in subartikel (1) verskuldig is aan 'n persoon wat nagelaat het om enige bedrag van belasting, addisionele belasting, reg, heffing, tarief, rente of boete kragtens hierdie Wet of enige ander Wet deur die Kommissaris geadministreer, gehef of opgelê, binne die tydperk voorgeskryf vir betaling van die bedrag te betaal, kan die Kommissaris enige bedrag wat kragtens hierdie artikel aan die persoon terugbetaalbaar geword het, teen die bedrag wat die persoon versuim het om te betaal, verreken.”. 45

**Wysiging van artikel 107B van Wet 58 van 1962, soos gewysig deur artikel 63 van Wet 60 van 2001** 50

31. (1) Artikel 107B van die Inkomstebelastingwet, 1962, word hierby gewysig—
- (a) deur subartikels (1) en (2) deur die volgende subartikels te vervang:
- “(1) Die Minister kan by regulasie die omstandighede voorskryf waaronder die Kommissaris [vir doeleindes van die beslegting van] ondanks enige bepaling van hierdie Wet 'n geskil tussen die Kommissaris en 'n belastingpligtige, ten volle of gedeeltelik [van 'n eis teen daardie 55

whole or in part, where such a settlement would be to the best advantage of the state.

(2) The Minister must prescribe the requirements for the reporting by the Commissioner of any [**claim against a taxpayer**] dispute which has been [**waived**] settled in whole or in part by the Commissioner, as contemplated in subsection (1)”; and

(b) by the addition of the following subsections:

“(3) Where any dispute between the Commissioner and the person aggrieved by an assessment has been settled, as contemplated in subsection (1), the Commissioner may, notwithstanding anything to the contrary contained in this Act, alter that assessment for purposes of giving effect to that settlement.

“(4) Any altered assessment contemplated in subsection (3) shall not be subject to objection and appeal.”.

(2) Subsection (1) shall come into operation on the date that section 63 of the Second Revenue Laws Amendment Act, 2001 (Act No. 60 of 2001), comes into operation.

**Amendment of paragraph 1 of the Fourth Schedule to Act 58 of 1962, as amended by section 22 of Act 72 of 1963, section 44 of Act 89 of 1969, section 24 of Act 52 of 1970, section 37 of Act 88 of 1971, section 47 of Act 85 of 1974, section 6 of Act 30 of 1984, section 38 of Act 121 of 1984, section 20 of Act 70 of 1989, section 44 of Act 101 of 1990, section 44 of Act 129 of 1991, section 33 of Act 141 of 1992, section 48 of Act 113 of 1993, section 16 of Act 140 of 1993, section 37 of Act 21 of 1995, section 34 of Act 36 of 1996, section 44 of Act 28 of 1997, section 52 of Act 30 of 1998, section 52 of Act 30 of 2000, section 53 of Act 59 of 2000 and section 19 of Act 19 of 2001**

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

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

“ ‘remuneration’ means any amount of income which is paid or is payable to any person by way of any salary, leave pay, [**allowance**] wage, overtime pay, bonus, gratuity, commission, fee, emolument, pension, superannuation allowance, retiring allowance or stipend, whether in cash or otherwise and whether or not in respect of services rendered, including—”; and

(b) by the insertion after paragraph (b) of the definition of “remuneration” of the following paragraph:

“(bA) any allowance or advance, which must be included in the taxable income of that person in terms of section 8(1)(a)(i), other than—  
 (i) an allowance in respect of which paragraph (c) applies; or  
 (ii) an allowance or advance paid or granted to that person in respect of accommodation, meals or other incidental costs while that person is obliged to spend at least one night away from his or her usual place of residence in the Republic;”.

(2) Subsection (1) shall come into operation on 1 August 2002.

**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 and section 56 of Act 59 of 2000**

33. (1) Paragraph 11B of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for item (h) of the definition of “net remuneration” in subparagraph (1) of the following item:

“(h) the amount of any allowance or advance contemplated in paragraph (bA) or (c) of the definition of “remuneration” in paragraph 1;”.

(2) Subsection (1) shall come into operation on 1 August 2002.

**belastingpligte kan afstand doen]** kan besleg, waar 'n beslegting in die beste belang van die staat sal wees.

(2) Die Minister moet die vereistes met betrekking tot verslagdoening deur die Kommissaris van enige **[eis teen 'n belastingpligtige waarvan] geskil** wat ten volle of gedeeltelik deur die Kommissaris **[afstand gedoen] besleg** is, soos in subartikel (1) bedoel, voorskryf.”; 5

(b) deur die volgende subartikels by te voeg:

“(3) Waar enige geskil tussen die Kommissaris en die persoon wat deur 'n aanslag veronreg is besleg is, soos in subartikel (1) beoog, kan die Kommissaris, ondanks enigiets tot die teendeel in hierdie Wet vervat, die aanslag wysig ten einde aan daardie beslegting gevolg te gee. 10

(4) 'n Gewysigde aanslag in subartikel (3) beoog is nie aan beswaar en appèl onderhewig nie.”.

(2) Subartikel (1) tree in werking op die datum waarop artikel 63 van die Tweede Wysigingswet op Inkomstewette, 2001 (Wet No. 60 van 2001), in werking tree. 15

**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 en artikel 19 van Wet 19 van 2001** 20 25

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

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

“‘besoldiging’ 'n bedrag aan inkomste wat by wyse van salaris, verlofgratifikasie, [toelae] loon, besoldiging vir oortydwerk, bonus, gratifikasie, kommissie, gelde, vergoeding, pensioen, toelae by bereiking van pensioenleef tyd, aftreetoelae, stipendium of traktement aan iemand betaal word of betaalbaar is, hetsy in kontant of andersins, en ongeag of dit ten opsigte van bewese dienste is al dan nie, met inbegrip van—”; en 30 35

(b) deur na paragraaf (b) van die omskrywing van “besoldiging” die volgende paragraaf in te voeg:

“(bA) enige toelae of voorskot, wat ingevolge artikel 8(1)(a)(i) by die belasbare inkomste van daardie persoon ingesluit moet word, behalwe— 40

(i) 'n toelae waarop paragraaf (c) van toepassing is; of

(ii) 'n toelae of voorskot aan daardie persoon betaal of toegestaan ten opsigte van huisvesting, maaltye of ander toevallige uitgawes terwyl daardie persoon verplig is om minstens een nag weg van sy of haar gewone woonplek in die Republiek deur te bring;”. 45

(2) Subartikel (1) tree op 1 Augustus 2002 in werking.

**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 en artikel 56 van Wet 59 van 2000** 50

**33.** (1) Paragraaf 11B van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur item (h) van die omskrywing van “netto besoldiging” in subartikel (1) deur die volgende item te vervang: 55

“(h) die bedrag van enige toelae of voorskot in paragraaf (bA) of (c) van die omskrywing van ‘besoldiging’ in paragraaf 1 beoog;”.

(2) Subartikel (1) tree op 1 Augustus 2002 in werking.

**Amendment of paragraph 18 of Fourth Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and as amended by section 28 of Act 90 of 1964, section 42 of Act 88 of 1971, section 49 of Act 85 of 1974, section 19 of Act 104 of 1979, section 26 of Act 65 of 1986, section 9 of Act 108 of 1986, section 23 of Act 70 of 1989, section 50 of Act 113 of 1993, section 37 of Act 36 of 1996 and section 24 of Act 19 of 2001** 5

34. Paragraph 18 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

- (a) by the substitution for item (a) of subparagraph (1) of the following item: 10  
 “(a) in respect of any period in respect of which provisional tax would but for the provisions of this item be payable by him or her, any person (other than a company or a director of a private company) who satisfies the Commissioner that apart from any taxable income which he or she may derive by way of remuneration, or any amount referred to in paragraph [(i)] (iii) [or (v)] of the definition of “remuneration” in paragraph 1, he or she will not during that period derive any taxable income in excess of [R2 000] R10 000.”; and 15
- (b) by the substitution in subparagraph (3) for the words preceding item (a) and item (a) of the following words and item: 20  
 “(3) Any election made under subparagraph (2) shall be binding upon the person making such election and shall remain in force until 30 June 2002, or any earlier date on which— 25  
 (a) the Commissioner upon such terms and conditions as he or she may impose [has consented] consents in writing to such person becoming a provisional taxpayer; or”.

**Amendment of paragraph 5 of Seventh Schedule to Act 58 of 1962, as inserted by section 46 of Act 121 of 1984 and amended by section 28 of Act 96 of 1985, section 57 of Act 101 of 1990, section 31 of Act 21 of 1994 and section 46 of Act 21 of 1995**

35. Paragraph 5 of the Seventh Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in items (a) and (b) of the second proviso to subparagraph (2) for the expression “R2 000” of the expression “R5 000”. 30

**Amendment of paragraph 10 of Seventh Schedule to Act 58 of 1962**

36. Paragraph 10 of the Seventh Schedule to the Income Tax Act, 1962, is hereby amended by the deletion of item (d) of subparagraph (2).

**Amendment of paragraph 13 of Seventh Schedule to Act 58 of 1962, as amended by section 51 of Act 129 of 1991 and section 37 of Act 141 of 1992** 35

37. Paragraph 13 of the Seventh Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (2) of the following subparagraph: 40  
 “(2) No value shall be placed under this paragraph on the value of any taxable benefit derived by reason of the fact that an employer—  
 (a) has paid any contribution or made any payment to any fund as contemplated in paragraph 2(i); or  
 (b) [by reason of the fact that an employer] has paid subscriptions due by his employee to a professional body, if membership of such body is a condition of the employee’s employment [or].” 45

**Amendment of paragraph 29 of Eighth Schedule to Act 58 of 1962, as inserted by section 38 of Act 5 of 2001 and amended by section 81 of Act 60 of 2001**

38. (1) Paragraph 29 of the Eighth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (4) of the following subparagraph: 50  
 “(4) For the purposes of paragraphs 26(1)(a) and 27[(1)(b)](3), a person may only adopt or determine the market value as the valuation date value of that asset if—

**Wysiging van paragraaf 18 van Vierde Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963 en gewysig deur artikel 28 van Wet 90 van 1964, artikel 42 van Wet 88 van 1971, artikel 49 van Wet 85 van 1974, artikel 19 van Wet 104 van 1979, artikel 26 van Wet 65 van 1986, artikel 9 van Wet 108 van 1986, artikel 23 van Wet 70 van 1989, artikel 50 van Wet 113 van 1993, artikel 37 van Wet 36 van 1996 en artikel 24 van Wet 19 van 2001** 5

**34.** Paragraaf 18 van die Vierde Bylae by the Inkomstebelastingwet, 1962, word hierby gewysig—

- (a) deur item (a) van subparagraaf (1) deur die volgende item te vervang: 10  
 “(a) ten opsigte van enige tydperk ten opsigte waarvan voorlopige belasting by ontstentenis van die bepalinge van hierdie item deur hom of haar betaalbaar sou wees ’n persoon (behalwe ’n maatskappy of ’n direkteur van ’n private maatskappy) wat tot bevrediging van die Kommissaris bewys dat afgesien van enige belasbare inkomste wat hy of sy by wyse van besoldiging of ’n bedrag bedoel in paragraaf [(i)] (iii) [of (v)] van die omskrywing van ‘besoldiging’ in paragraaf (1) mag verkry, hy of sy nie gedurende daardie tydperk ’n belasbare inkomste wat [R2 000] R10 000 te bowe gaan, sal verkry nie;”;
- (b) deur in subparagraaf (3) die woorde wat item (a) voorafgaan en item (a) deur die volgende woorde en item te vervang: 20  
 “(3) Die uitoefening van ’n keuse ingevolge subparagraaf (2) is bindend vir die persoon wat die keuse uitoefen en bly van krag [totdat] tot 30 Junie 2002, of enige vroeëre datum waarop—  
 (a) die Kommissaris op die bedinge en voorwaardes wat hy of sy voorskryf skriftelik [toegestem het] toestem dat bedoelde persoon ’n voorlopige belastingpligtige kan word; of”.
- 25

**Wysiging van paragraaf 5 van Sewende Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 46 van Wet 121 van 1984 en gewysig deur artikel 28 van Wet 96 van 1985, artikel 57 van Wet 101 van 1990, artikel 31 van Wet 21 van 1994 en artikel 46 van Wet 21 van 1995** 30

**35.** Paragraaf 5 van die Sewende Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur in items (a) en (b) van die tweede voorbehoudsbepaling by subparagraaf (2) die uitdrukking “R2 000” deur die uitdrukking “R5 000” te vervang.

**Wysiging van paragraaf 10 van Sewende Bylae by Wet 58 van 1962**

**36.** Paragraaf 10 van die Sewende Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur item (d) van subparagraaf (2) te skrap. 35

**Wysiging van paragraaf 13 van Sewende Bylae by Wet 58 van 1962, soos gewysig deur artikel 51 van Wet 129 van 1992 en artikel 37 van Wet 141 van 1992**

- 37.** Paragraaf 13 van die Sewende Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (2) deur die volgende subparagraaf te vervang: 40  
 “(2) Geen waarde word ingevolge hierdie paragraaf geplaas nie op die waarde van enige belasbare voordeel verkry vanweë die feit dat ’n werkgewer—  
 (a) enige bydrae betaal het of enige betaling aan enige fonds gemaak het soos in paragraaf 2(i) bedoel; of  
 (b) [vanweë die feit dat ’n werkgewer] subskripsies deur ’n werknemer aan ’n professionele liggaam verskuldig, betaal het, indien lidmaatskap van bedoelde liggaam ’n voorwaarde van die werknemer se diens is [of].” 45

**Wysiging van paragraaf 29 van Agtste Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 38 van Wet 5 van 2001 en gewysig deur artikel 81 van Wet 60 van 2001**

- 38.** (1) Paragraaf 29 van die Agtste Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (4) deur die volgende subparagraaf te vervang: 50  
 “(4) By die toepassing van paragrawe 26(1)(a) en 27[(1)(b)](3) kan ’n persoon slegs die markwaarde as die waardasiedatumwaarde van daardie bate aanneem indien—

- (a) that person has valued that asset within two years after valuation date; or  
 (b) the price of that asset has been published by the Commissioner in terms of this paragraph in the *Gazette*.”

(2) Subsection (1) shall be deemed to have come into operation on 1 October 2001.

**Amendment of paragraph 32 of Eighth Schedule to Act 58 of 1962, as inserted by section 38 of Act 5 of 2001 and amended by section 28 of Act 19 of 2001 and section 84 of Act 60 of 2001**

39. (1) Paragraph 32 of the Eighth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for item (b) of subparagraph (3A) of the following item:

“(b) constitute rights of unit holders—

- (i) [assets] contemplated in paragraph 31(1)(c), where the prices of these units, shares or interest are regularly published in a national or international newspaper;  
 (ii) in any unit portfolio comprised in any unit trust scheme managed or carried on by a management company registered under section 4 or 30 of the Unit Trust Control Act, 1981 (Act No. 54 of 1981); or  
 (iii) in any arrangement or scheme contemplated in paragraph (e)(ii) of the definition of ‘company’ in section 1 of the Act, which is approved by the Registrar of Unit Trust Companies in terms of section 37A of the Unit Trust Control Act, 1981 (Act No. 54 of 1981); or”.

(2) Subsection (1) shall be deemed to have come into operation on 1 October 2001.

**Amendment of paragraph 84 of Eighth Schedule to Act 58 of 1962, as inserted by section 38 of Act 5 of 2001, and amended by section 34 of Act 19 of 2001 and section 110 of Act 60 of 2001**

40. Paragraph 84 of the Eighth Schedule to the Income Tax Act, 1962, is hereby amended—

- (a) by the substitution in subparagraph (1) for the words preceding item (a) of the following words:

“The Minister must, by way of notice in the *Gazette*, issue regulations to determine a capital gain or capital loss of persons or in respect of transactions (other than **trusts carrying on any trade, natural persons who hold any foreign currency asset, foreign currency option contract or forward exchange contract as trading stock, or companies**) persons to whom or transactions in respect of which section 24I applies) in respect of—”;

- (b) by the substitution for subsection (4) of the following subsection:

“(4) The regulations contemplated in subparagraph (1) shall come into operation on a date determined by the Minister and must be tabled in Parliament within 12 months after those regulations are issued for incorporation in this Schedule.”; and

- (c) by the deletion of subsection (5).

**Insertion of Ninth Schedule in Act 58 of 1962**

41. The following Schedule is hereby inserted in the Income Tax Act, 1962, after the Eighth Schedule:



- (a) daardie persoon daardie bate binne twee jaar na die waardasiedatum waardeer het; of
- (b) die prys van daardie bate deur die Kommissaris ingevolge hierdie paragraaf in die *Staatskoerant* gepubliseer is.”
- (2) Subartikel (1) word geag op 1 Oktober 2001 in werking te getree het. 5

**Wysiging van paragraaf 32 van Agtste Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 38 van Wet 5 van 2001 en gewysig deur artikel 28 van Wet 19 van 2001 en artikel 84 van Wet 60 van 2001**

39. (1) Paragraaf 32 van die Agtste Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur item (b) van subparagraaf (3A) deur die volgende item te vervang: 10
- “(b) [bates] regte van houers in eenhede—
- (i) in paragraaf 31(1)(c) bedoel [daarstel] uitmaak, waar die pryse van hierdie eenhede, aandele of belange gereeld in ’n nasionale of internasionale koerant gepubliseer word; [of]
- (ii) in enige effektegroep in ’n effekte-trustskema bestuur of bedryf deur ’n 15
- bestuursmaatskappy wat ingevolge artikel 4 of 30 van die Wet op Beheer van Effekte-trustskemas, 1981 (Wet No. 54 van 1981), geregistreer is, uitmaak; of
- (iii) in enige reëling of skema in paragraaf (e)(ii) van die omskrywing van 20
- ‘maatskappy’ in artikel 1 van die Wet bedoel, wat ingevolge artikel 37A van die Wet op Beheer van Effekte-trustskemas, 1981 (Wet No. 54 van 1981), deur die Registrateur van Effekte-trustmaatskappye goedgekeur is, uitmaak; of”.
- (2) Subartikel (1) word geag op 1 Oktober 2001 in werking te getree het.

**Wysiging van paragraaf 84 van Agtste Bylae by Wet 58 van 1962, soos ingevoeg 25**  
**deur artikel 38 van Wet 5 van 2001 en gewysig deur artikel 34 van Wet 19 van 2001**  
**en artikel 110 van Wet 60 van 2001**

40. Paragraaf 84 van die Agtste Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—
- (a) deur in subparagraaf (1) die woorde wat item (a) voorafgaan deur die 30
- volgende woorde te vervang:
- “Die Minister moet, by wyse van kennisgewing in die *Staatskoerant*, regulasies uitvaardig om die kapitaalwins of kapitaalverlies van persone of ten opsigte van transaksies (behalwe [trusts wat ’n bedryf beoefen, natuurlike persone wat enige buitelandse valutabate, buitelandse valuta-opsiekontrak of valutatermykontrak as handelsvoorraad hou, of maatskappye] persone ten opsigte van wie of transaksies ten opsigte waarvan artikel 24I van toepassing is) vas te stel ten opsigte van—”; 35
- (b) deur subartikel (4) deur die volgende subartikel te vervang: 40
- “(4) Die regulasies in subparagraaf (1) beoog tree in werking op ’n datum deur die Minister bepaal en moet binne 12 maande na daardie regulasies uitgevaardig is in Parlement ter tafel gelê word vir insluiting in hierdie Bylae.”; en
- (c) deur subartikel (5) te skrap.

**Invoeging van Negende Bylae in Wet 58 van 1962 45**

41. Die volgende Bylae word hierby in die Inkomstebelastingwet, 1962, na die Agtste Bylae ingevoeg:

**“Ninth Schedule****(Section 30)****PUBLIC BENEFIT ACTIVITIES****Part I**

- |  |    |
|--|----|
| <b>1. Welfare and Humanitarian</b>   | 5  |
| (a) The care or counseling of, or the provision of education programmes relating to, abandoned, abused, neglected, orphaned or homeless children.  |    |
| (b) The care or counseling of poor and needy persons where more than 90 per cent of those persons to whom the care or counseling are provided are over the age of 60.  | 10 |
| (c) The care or counseling of, or the provision of education programmes relating to, physically or mentally abused and traumatized persons.  |    |
| (d) The provision of disaster relief.  |    |
| (e) The rescue or care of persons in distress.   | 15 |
| (f) The provision of poverty relief.   |    |
| (g) Rehabilitative care or counseling or education of prisoners, former prisoners and convicted offenders and persons awaiting trial.  |    |
| (h) The rehabilitation, care or counseling of persons addicted to a dependence-forming substance or the provision of preventative and education programmes regarding addiction to dependence-forming substances.   | 20 |
| (i) Conflict resolution, the promotion of reconciliation, mutual respect and tolerance between the various peoples of South Africa.  |    |
| (j) The promotion or advocacy of human rights and democracy.   | 25 |
| (k) The protection of the safety of the general public.  |    |
| (l) The promotion or protection of family stability.   |    |
| (m) The provision of legal services for poor and needy persons.  |    |
| (n) The provision of facilities for the protection and care of children under school-going age of poor and needy parents.  | 30 |
| (o) The promotion or protection of the rights and interests of, and the care of, asylum seekers and refugees.  |    |
| (p) Community development for poor and needy persons and anti-poverty initiatives, including—  |    |
| (i) the promotion of community-based projects relating to self-help, empowerment, capacity building, skills development or anti-poverty;   | 35 |
| (ii) the provision of training, support or assistance to community-based projects contemplated in item (i); or   |    |
| (iii) the provision of training, support or assistance to emerging micro enterprises to improve capacity to start and manage businesses, which may include the granting of loans on such conditions as may be prescribed by the Minister by way of regulation. | 40 |
| <b>2. Health Care</b>  |    |
| (a) The provision of health care services to poor and needy persons.   | 45 |
| (b) The care or counseling of terminally ill persons or persons with a severe physical or mental disability, and the counseling of their families in this regard.  |    |
| (c) The prevention of HIV infection, the provision of preventative and education programmes relating to HIV/AIDS.  | 50 |

## "Negende Bylae

## (Artikel 30)

## OPENBARE WELDAADSAKTIWITEITE

## Deel I

## 1. Welsyn en Humanitêr

- |   |    |
|---|----|
|   | 5  |
| (a) Die sorg of berading van, of die voorsiening van opvoedingsprogramme met betrekking tot, verlate, mishandelde, verwaarloosde, wees- of hawelose kinders.  |    |
| (b) Die sorg of berading van arm en behoeftige persone waar minstens 90 persent van daardie persone aan wie die sorg of berading voorsien word, bo die ouderdom van 60 is.  | 10 |
| (c) Die sorg of berading van, of die voorsiening van opvoedingsprogramme met betrekking tot, fisies of geestelik mishandelde en getraumatiseerde persone.   |    |
| (d) Die voorsiening van rampverligting.   | 15 |
| (e) Die redding van of sorg aan persone in nood.  |    |
| (f) Die voorsiening van armoedeverligting.  |    |
| (g) Rehabilitatiewe sorg of berading of onderrig van gevangenes, voormalige gevangenes en veroordeelde misdadigers en verhoorafwagende persone.   | 20 |
| (h) Die rehabilitasie, sorg of berading van persone verslaaf aan 'n gewoontevormende middel of die voorsiening van voorkomende en opvoedingsprogramme met betrekking tot verslawing aan gewoontevormende middels.   |    |
| (i) Konflikbeslegting, die bevordering van versoening, wedersydse respek en verdraagsaamheid tussen die verskillende mense van Suid-Afrika.   | 25 |
| (j) Die bevordering van of voorspraak vir menseregte en demokrasie.   |    |
| (k) Die beskerming van die veiligheid van die algemene publiek.   |    |
| (l) Die bevordering of beskerming van gesinstabiliteit.   | 30 |
| (m) Die voorsiening van regshulp aan arm en behoeftige persone.   |    |
| (n) Die voorsiening van fasiliteite vir die beskerming en sorg van kinders onder skoolgaande ouderdom van arm en behoeftige ouers.  |    |
| (o) Die bevordering of beskerming van die regte en belange van, en die sorg van, asielsoekers en vlugtelinge.   | 35 |
| (p) Gemeenskapsontwikkeling vir arm en behoeftige persone en teen-armoede inisiatiewe, waarby ingesluit—  |    |
| (i) die bevordering van gemeenskapsgebaseerde projekte met betrekking tot selfhelp, bemagtiging, uitbreiding van vermoëns, vaardighedsontwikkeling of teen-armoede;   | 40 |
| (ii) die voorsiening van opleiding, ondersteuning of bystand aan gemeenskapsgebaseerde projekte in item (i) bedoel; of  |    |
| (iii) die voorsiening van opleiding, ondersteuning of bystand aan opkomende mikro-ondernemings om kapasiteit te verbeter ten einde besighede tot stand te bring en te bestuur, wat kan insluit die voorsiening van lenings op die voorwaardes wat die Minister by wyse van regulasie voorskryf. | 45 |
| <br>  |    |
| <b>2. Gesondheidsorg</b>  |    |
| (a) Die voorsiening van gesondheidsorgdienste vir arm en behoeftige persone.  | 50 |
| (b) Die sorg of berading van persone wat terminaal siek is of persone met 'n ernstige fisiese of geestelike aantasting, insluitend die berading van hulle gesinne in die verband.   |    |
| (c) Die voorkoming van MIV-infeksie of die voorsiening van voorkomende en opleidingsprogramme met betrekking tot MIV/VIGS.  | 55 |

- (d) The care, counseling or treatment of persons afflicted with HIV/AIDS, including the care or counseling of their families and dependants in this regard.
- (e) The provision of blood transfusion, organ donor or similar services.
- (f) The provision of primary health care education, sex education or family planning.

### 3. Land and Housing

- (a) The development, construction, upgrading, conversion or procurement of housing units for the benefit of poor and needy persons.
- (b) The development, servicing, upgrading or procurement of stands, or the provision of building materials, for purposes of the activities contemplated in subparagraph (a).
- (c) The provision of residential care for retired persons, where more than 90 per cent of the persons to whom the residential care is provided are over the age of 60 and regular meals and nursing services are provided by the organisation carrying on such activity.
- (d) Building and equipping of community centres, clinics, sport facilities or crèches or other facilities of a similar nature for the benefit of the poor and needy.
- (e) The promotion, facilitation and support of access to land and use of land, housing and infrastructural development for promoting official land reform programmes.
- (f) Granting of loans for purposes of subparagraph (a) or (b) subject to such conditions as may be prescribed by the Minister by way of regulation.
- (g) The protection, enforcement or improvement of the rights of poor and needy tenants, labour tenants or occupiers, to use or occupy land or housing.

### 4. Education and Development

- (a) The provision of education by a "school" as defined in the South African Schools Act, 1996, (Act No. 84 of 1996).
- (b) The provision of "higher education" by a "higher education institution" as defined in terms of the Higher Education Act, 1997, (Act No. 101 of 1997).
- (c) "Adult basic education and training", as defined in the Adult Basic Education and Training Act, 2000, (Act No. 52 of 2000), including literacy and numeracy education.
- (d) "Further education and training" provided by a "public further education and training institution" as defined in the Further Education and Training Act 1998, (Act No. 98 of 1998).
- (e) Training for unemployed persons with the purpose of enabling them to obtain employment.
- (f) The training or education of persons with a severe physical or mental disability.
- (g) The provision of bridging courses to enable educationally disadvantaged persons to enter a higher education institution as envisaged in subparagraph (b).
- (h) The provision of educare or early childhood development services for pre-school children.
- (i) Training of persons employed in the national, provincial and local spheres of government, for purposes of capacity building in those spheres of government.
- (j) The provision of school buildings or equipment for public schools and educational institutions engaged in public benefit activities contemplated in subparagraphs (a) to (h).

- (d) Die sorg, berading of behandeling van persone aangetas deur MIV/VIGS, insluitend die sorg of berading van hulle gesinne en afhanklikes in die verband.
- (e) Die voorsiening van ' bloedoortappings-, orgaanskenkings- of soortgelyke dienste. 5
- (f) Die voorsiening van primêre gesondheidsorgopvoeding, geslagsvoorligting of gesinsbeplanning.

### 3. Grond en Behuising

- (a) Die ontwikkeling, oprigting, opgradering, omskakeling of verskaffing van behuisingseenhede vir die voordeel van arm en behoeftige persone. 10
- (b) Die ontwikkeling, diensverskaffing, opgradering of verskaffing van erwe, of die voorsiening van boumateriale, vir doeleindes van die aktiwiteite in subparagraaf (a) bedoel.
- (c) Die voorsiening van verblyfsorg vir afgetrede persone, waar meer as 90 persent van die persone aan wie die verblyfsorg voorsien word bo die ouderdom van 60 is en gereelde maaltye en verpleegdienste deur die organisasie wat daardie aktiwiteit beoefen, voorsien word. 15
- (d) Die bou en toerus van gemeenskapsentrums, klinieke, sportgeriewe of kleuterskole of ander fasiliteite van 'n soortgelyke aard vir die voordeel van arm en behoeftige persone. 20
- (e) Die bevordering, fasilitering en ondersteuning van toegang tot grond en gebruik van grond, behuising en infrastrukturele ontwikkeling vir bevoordering van amptelike grondhervormingsprogramme.
- (f) Toestaan van lenings vir doeleindes van subparagraaf (a) of (b) onderhewig aan die voorwaardes wat die Minister by regulasie voorskryf. 25
- (g) Die beskerming, afdwinging of bevordering van die regte van arm en behoeftige huurders, arbeidshuurders of bewoners, om grond of behuising te gebruik of te bewoon. 30

### 4. Onderwys en Ontwikkeling

- (a) Die voorsiening van onderwys deur 'n "skool" soos in die Suid-Afrikaanse Skolewet, 1996, (Wet No. 84 van 1996), omskryf.
- (b) Die voorsiening van "hoër onderwys" deur 'n "inrigting vir hoër onderwys" soos in die Wet op Hoër Onderwys, 1997, (Wet No. 101 van 1997), omskryf. 35
- (c) "Basiese onderwys en opleiding vir volwassenes" soos in die Wet op Basiese Onderwys en Opleiding vir Volwassenes, 2000, (Wet No. 52 van 2000), omskryf, wat geletterdheid en syferkennisopleiding insluit.
- (d) "Verdere onderwys en opleiding" deur 'n "openbare inrigting vir verdere onderwys en opleiding" voorsien soos in die Wet op Verdere Onderwys en Opleiding, 1998, (Wet No. 98 van 1998), omskryf. 40
- (e) Opleiding vir werklose persone met die doel om hulle in staat te stel om werk te kry.
- (f) Die opleiding of onderwys van persone met 'n ernstige fisiese of geestelike aantasting. 45
- (g) Die voorsiening van oorbruggingskursusse om onderrigbenadeelde persone in staat te stel om toegang tot inrigtings vir hoër onderwys soos in subparagraaf (b) beoog, te verkry.
- (h) Die voorsiening van onderrig en versorging of vroeë kinderontwikkelingsdienste vir voorskoolse kinders. 50
- (i) Opleiding van persone in die nasionale, provinsiale en plaaslike regeringsfere, vir doeleindes van kapasiteitsbou in daardie regeringsfere.
- (j) Die voorsiening van skoolgeboue of toerusting vir openbare skole en opvoedkundige inrigtings betrokke by openbare weldaadsaktiwiteite in subparagraaf (a) tot (h) bedoel. 55

- (k) Career guidance and counseling services provided to persons for purposes of attending any school or higher education institution as envisaged in subparagraphs (a) and (b).
- (l) The provision of hostel accommodation to students of a public benefit organisation contemplated in section 30 or an institution, board or body contemplated in section 10(1)(cA)(i), carrying on activities envisaged in subparagraphs (a) to (g). 5
- (m) Programmes addressing needs in education provision, learning, teaching, training, curriculum support, governance, whole school development, safety and security at schools, pre-schools or educational institutions as envisaged in subparagraphs (a) to (h). 10
- (n) Educational enrichment, academic support, supplementary tuition or outreach programmes for the poor and needy.
- (o) The provision of scholarships, bursaries and awards for study, research and teaching on such conditions as may be prescribed by the Minister by way of regulation in the *Gazette*. 15
- 5. Religion, Belief or Philosophy**
- (a) The promotion or practice of religion which encompasses acts of worship, witness, teaching and community service based on a belief in a deity. 20
- (b) The promotion and/or practice of a belief.
- (c) The promotion of, or engaging in, philosophical activities.
- 6. Cultural**
- (a) The advancement, promotion or preservation of the arts, culture or customs. 25
- (b) The promotion, establishment, protection, preservation or maintenance of areas, collections or buildings of historical or cultural interest, national monuments, national heritage sites, museums, including art galleries, archives and libraries.
- (c) The provision of youth leadership or development programmes. 30
- 7. Conservation, Environment and Animal Welfare**
- (a) Engaging in the conservation, rehabilitation or protection of the natural environment, including flora, fauna or the biosphere.
- (b) The care of animals, including the rehabilitation, or prevention of the ill-treatment of animals. 35
- (c) The promotion of, and education and training programmes relating to, environmental awareness, greening, clean-up or sustainable development projects.
- (d) The establishment and management of a transfrontier area, involving two or more countries, which— 40
- (i) is or will fall under a unified or coordinated system of management without compromising national sovereignty; and
- (ii) has been established with the explicit purpose of supporting the conservation of biological diversity, job creation, free movement of animals and tourists across the international boundaries within the peace park, and the building of peace and understanding between the nations concerned. 45
- 8. Research and consumer rights**
- (a) Research including agricultural, economic, educational, industrial, medical, political, social, scientific and technological research. 50
- (b) The protection and promotion of consumer rights and the improvement of control and quality with regard to products or services.

- (k) Beroepsvoorligting en beradingsdienste voorsien aan persone vir doeleindes van die bywoon van skole of inrigtings vir hoër onderwys in subparagrafe (a) en (b) beoog.
- (l) Die voorsiening van koshuisverblyf aan studente van 'n openbare weldaadsorganisasie in artikel 30 bedoel of 'n instelling, raad of liggaam in artikel 10(1)(cA)(i) bedoel, wat aktiwiteite in subparagrafe (a) tot (g) beoog, beoefen. 5
- (m) Programme wat die behoeftes in onderrigvoorsiening, onderrig, leer, opleiding, kurrikulumondersteuning, beheer, algehele skoolontwikkeling, veiligheid en sekuriteit by skole, voorskoolse of opvoedkundige instansies soos beoog in subparagrafe (a) tot (h) aanspreek. 10
- (n) Opvoedingverryking, akademiese ondersteuning, bykomende onderrig of uitreikingsprogramme vir die arm en behoeftiges.
- (o) Die voorsiening van studiebeurse en toekennings vir studie, navorsing en onderrig onderhewig aan daardie voorwaardes wat die Minister by regulasie in die *Staatskoerant* mag voorskryf. 15

### 5. Godsdien, Geloof of Filosofie

- (a) Die bevordering of beoefening van godsdien wat dae van aanbidding, getuieis, onderrig en gemeenskapsdien insluit, gebaseer op 'n geloof in 'n godheid. 20
- (b) Die bevordering en/of beoefening van 'n geloof.
- (c) Die bevordering van, of deelname aan, filosofiese aktiwiteite.

### 6. Kultureel

- (a) Die bevordering, aanmoediging of bewaring van die kuns, kultuur of gewoontes. 25
- (b) Die bevordering, vestiging, beskerming, bewaring of instandhouding van areas, versamelings of geboue van historiese of kulturele belang, nasionale monumente, nasionale erfenisterreine, museums, insluitend kunsgalerye, argiewe en biblioteke. 30
- (c) Die voorsiening van jeugleierskap en -ontwikkelingsprogramme.

### 7. Bewaring, Omgewing en Dierewelsyn

- (a) Deelname aan die bewaring, rehabilitasie of beskerming van die natuurlike omgewing, insluitend flora, fauna of die biosfeer.
- (b) Die versorging van diere, insluitend die rehabilitasie, of voorkoming van die mishandeling van diere. 35
- (c) Die bevordering van, en opvoedings- en opleidingsprogramme met betrekking tot, omgewingsbewustheid, vergroening, skoonmaak of volhoubare ontwikkelingsprojekte.
- (d) Die vestiging en bestuur van 'n oorgrensbewaringsgebied, wat twee of meer lande insluit, wat— 40
  - (i) onder 'n gesamentlike of gekoördineerde stelsel van bestuur val of sal val sonder om nasionale soewereiniteit prys te gee; en
  - (ii) gestig is met die uitdruklike doel om die bewaring van biologiese diversiteit, werkskepping, vrye beweging van diere en toeriste oor die internasionale grense binne die vredespark te ondersteun asook die bevordering van vrede en verstandhouding tussen die betrokke nasies. 45

### 8. Navorsing en verbruikersregte

- (a) Navorsing, insluitend landbou-, ekonomiese, opvoedkundige, industriële, mediese, politieke, maatskaplike, wetenskaplike en tegnologiese navorsing. 50
- (b) Die beskerming en bevordering van verbruikersregte en die verbetering van beheer en kwaliteit met betrekking tot produkte en dienste. 55

**9. Sport**

The administration, development, co-ordination or promotion of sport or recreation in which the participants take part on a non-professional basis as a pastime.

**10. Providing of funds, assets or other resources**

The provision of—

- (a) funds, assets, services or other resources by way of donation;
- (b) assets or other resources by way of sale for a consideration not exceeding the direct cost to the organisation providing the assets or resources;
- (c) funds by way of loan at no charge; or
- (d) assets by way of lease for an annual consideration not exceeding the direct cost to the organisation providing the asset divided by the total useful life of the asset,

to any—

- (i) any public benefit organisation which has been approved in terms of section 30;
- (ii) any institution, board or body contemplated in section 10(1)(cA)(i), which conducts one or more public benefit activities in this part (other than this paragraph);
- (iii) any association of persons carrying on one or more public benefit activity contemplated in this part (other than this paragraph), in the Republic; or
- (iv) any department of state or administration in the national or provincial or local sphere of government of the Republic, contemplated in section 10(1)(a) or (b).”.

**11. General**

- (a) The provision of support services to, or promotion of the common interests of public benefit organisations contemplated in section 30 or institutions, boards or bodies contemplated in section 10(1)(cA)(i), which conduct one or more public benefit activities contemplated in this part.
- (b) The hosting of any international event approved by the Minister for purposes of these regulations, having regard to—
  - (i) the foreign participation in that event; and
  - (ii) the economic impact that event may have on the country as a whole.

**Part II****1. Welfare and Humanitarian**

- (a) The care or counseling of, or the provision of education programmes relating to, abandoned, abused, neglected, orphaned or homeless children.
- (b) The care or counseling of poor and needy persons where more than 90 per cent of those persons to whom the care or counseling are provided are over the age of 60.

**2. Health Care**

- (a) The provision of health care services to poor and needy persons.
- (b) The care or counseling of terminally ill persons or persons with a severe physical or mental disability, and the counseling of their families in this regard.
- (c) The prevention of HIV infection, the provision of preventative and education programmes relating to HIV/AIDS.



**9. Sport**

Die administrasie, ontwikkeling, koördinasie of bevordering van sport of ontspanning waaraan die deelnemers op 'n nie-professionele basis as 'n tydverdryf deelneem.

**10. Voorsiening van fondse, bates of ander hulpbronne**

5

Die voorsiening van—

- (a) fondse, bates, dienste of ander hulpbronne by wyse van skenking;
  - (b) bates of ander hulpbronne by wyse van verkoop teen 'n vergoeding wat nie die direkte koste vir die organisasie wat die bates of hulpbronne voorsien, te bowe gaan nie; 10
  - (c) fondse by wyse van 'n lening teen geen koste; of
  - (d) bates by wyse van verhuring vir 'n jaarlikse vergoeding wat nie die direkte koste vir die organisasie wat die bates voorsien gedeel deur die totale gebruiksleefyd van die bate, te bowe gaan nie, 15
- aan enige—
- (i) openbare weldaadsorganisasie wat ingevolge artikel 30 goedgekeur is;
  - (ii) instelling, raad of liggaam in artikel 10(1)(cA)(i) bedoel, wat een of meer openbare weldaadsaktiwiteite in hierdie deel (behalwe hierdie paragraaf) bedoel, beoefen;
  - (iii) vereniging van persone wat een of meer openbare weldaadsaktiwiteit in hierdie deel (behalwe hierdie paragraaf) bedoel, in die Republiek beoefen; of 20
  - (iv) staatsdepartement of administrasie in die nasionale, provinsiale of plaaslike regeringsfeer van die Republiek, in artikel 10(1)(a) of (b) bedoel. 25

**11. Algemeen**

- (a) Die voorsiening van ondersteuningsdienste aan, of die bevordering van die gemeenskaplike belange van openbare weldaadsorganisasies in artikel 30 bedoel of instellings, rade of liggame in artikel 10(1)(cA)(i) bedoel, wat een of meer openbare weldaadsaktiwiteite in hierdie deel beoefen. 30
- (b) Die aanbieding van enige internasionale gebeurtenisse wat deur die Minister vir doeleindes van hierdie regulasies goedgekeur word, met inagneming van— 35
  - (i) die buitelandse deelname aan daardie gebeurtenis; en
  - (ii) die ekonomiese impak wat daardie gebeurtenis op die land in sy geheel mag inhou.

**Deel II****1. Welsyn en Humanitêr**

- (a) Die sorg of berading van, of die voorsiening van opvoedingsprogramme met betrekking tot, verlate, mishandelde, verwaarloosde, wees- of hawelose kinders. 40
- (b) Die sorg of berading van arm en behoeftige persone waar meer as 90 persent van daardie persone aan wie die sorg of berading voorsien word bo die ouderdom van 60 is. 45

**2. Gesondheidsorg**

- (a) Die voorsiening van gesondheidsorgdienste vir arm en behoeftige persone.
- (b) Die sorg of berading van persone wat terminaal siek is of persone met 'n ernstige fisiese of geestelike aantasting, insluitend die berading van hulle gesinne in die verband. 50
- (c) Die voorkoming van MIV-infeksie of die voorsiening van voorkomende en opleidingsprogramme met betrekking tot MIV/VIGS.

- (d) The care, counseling or treatment of persons afflicted with HIV/AIDS, including the care or counseling of their families and dependants in this regard.

### 3. Education and Development

- (a) The provision of education by a "school" as defined in the South African Schools Act, 1996, (Act No. 84 of 1996). 5
- (b) The provision of "higher education" by a "higher education institution" as defined in terms of the Higher Education Act, 1997, (Act No. 101 of 1997).
- (c) "Adult basic education and training", as defined in the Adult Basic Education and Training Act, 2000 (Act No. 52 of 2000), including literacy and numeracy education. 10
- (d) "Further education and training" provided by a "public further education and training institution" as defined in the Further Education and Training Act 1998, (Act No. 98 of 1998). 15
- (e) Training for unemployed persons with the purpose of enabling them to obtain employment.
- (f) The training or education of persons with a severe physical or mental disability.
- (g) The provision of bridging courses to enable educationally disadvantaged persons to enter a higher education institution as envisaged in subparagraph (b). 20
- (h) The provision of educare or early childhood development services for pre-school children.
- (i) The provision of school buildings or equipment for public schools and educational institutions engaged in public benefit activities contemplated in subparagraphs (a) to (h). 25
- (j) Programmes addressing needs in education provision, learning, teaching, training, curriculum support, governance, whole school development, safety and security at schools, pre-schools or educational institutions as envisaged in subparagraphs (a) to (h). 30
- (k) Educational enrichment, academic support, supplementary tuition or outreach programmes for the poor and needy.

### 4. Conservation, Environment and Animal Welfare

The establishment and management of a transfrontier area, involving two or more countries, which— 35

- (a) is or will fall under a unified or coordinated system of management without compromising national sovereignty; and
- (b) has been established with the explicit purpose of supporting the conservation of biological diversity, job creation, free movement of animals and tourists across the international boundaries within the peace park, and the building of peace and understanding between the nations concerned." 40

### Amendment of section 3 of Act 91 of 1964, as amended by section 114 of Act 60 of 2001 45

42. Section 3 of the Customs and Excise Act, 1964, is hereby amended—

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

"(3) (a) For the purposes of any internal review under this section—

- (i) except subparagraph (ii)(cc), any decision made by the Commissioner or an officer under the provisions of this Act, including any amendment or withdrawal thereof, shall be deemed to be effective from the date any notice or communication in respect of such decision is issued in writing or the date specified in such notice or communication; 50
- (ii) any such decision includes— 55

- (d) Die sorg, berading of behandeling van persone aangetas deur MIV/VIGS, insluitend die sorg of berading van hulle gesinne en afhanklikes in die verband.

### 3. Onderwys en Ontwikkeling

- (a) Die voorsiening van onderwys deur 'n "skool" soos in die Suid-Afrikaanse Skolewet, 1996, (Wet No. 84 van 1996), omskryf. 5
- (b) Die voorsiening van "hoër onderwys" deur 'n "inrigting vir hoër onderwys" soos in die Wet op Hoër Onderwys, 1997, (Wet No. 101 van 1997), omskryf.
- (c) "Basiese onderwys en opleiding vir volwassenes" soos in die Wet op Basiese Onderwys en Opleiding vir Volwassenes, 2000, (Wet No. 52 van 2000), omskryf, wat geletterdheid en syferkennisopleiding insluit. 10
- (d) "Verdere onderwys en opleiding" voorsien deur 'n "openbare inrigting vir verdere onderwys en opleiding" soos in die Wet op Verdere Onderwys en Opleiding, 1998, (Wet No. 98 van 1998), omskryf. 15
- (e) Opleiding vir werklose persone met die doel om hulle in staat te stel om werk te kry.
- (f) Die opleiding of onderwys van persone met 'n ernstige fisiese of geestelike aantasting. 20
- (g) Die voorsiening van oorbruggingskursusse om onderrigbenadeelde persone in staat te stel om toegang tot inrigtings vir hoër onderwys soos in subparagraaf (b) beoog, te verkry.
- (h) Die voorsiening van onderrig en versorging of vroeë kinderontwikkelingsdienste vir voorskoolse kinders. 25
- (i) Die voorsiening van skoolgeboue of toerusting vir openbare skole en opvoedkundige inrigtings betrokke in openbare weldaadsaktiwiteite in subparagrafe (a) tot (h) bedoel.
- (j) Programme wat die behoeftes in onderrigvoorsiening, onderrig, leer, opleiding, kurrikulumondersteuning, beheer, algehele skoolontwikkeling, veiligheid en sekuriteit by skole, voorskoolse of opvoedkundige instansies soos beoog in subparagrafe (a) tot (h) aanspreek. 30
- (k) Opvoedingverryking, akademiese ondersteuning, bykomende onderrig of uitreikingsprogramme vir die arm en behoeftiges.

### 4. Bewaring, Omgewing en Dierewelsyn

Die vestiging en bestuur van 'n oorgrensbewaringsgebied, wat twee of meer lande insluit, wat—

- (a) onder 'n gesamentlike of gekoördineerde stelsel van bestuur val of sal val sonder om nasionale soewereiniteit prys te gee; en
- (b) gestig is met die uitdruklike doel om die bewaring van biologiese diversiteit, werkskepping, vrye beweging van diere en toeriste oor die internasionale grense binne die vredespark te ondersteun asook die bevordering van vrede en verstandhouding tussen die betrokke nasies." 35

### Wysiging van artikel 3 van Wet 91 van 1964, soos gewysig deur artikel 114 van Wet 60 van 2001 45

42. Artikel 3 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

- (a) deur subartikel (3) deur die volgende subartikel te vervang:

"(3)(a) Vir die doeleindes van enige interne hersiening kragtens hierdie artikel—

- (i) uitgesonderd subparagraaf (ii)(cc), word enige beslissing deur die Kommissaris of 'n beamppte kragtens die bepalings van hierdie Wet gemaak, met inbegrip van enige wysiging of intrekking daarvan, geag van krag te wees vanaf die datum waarop enige kennisgewing of mededeling ten opsigte van sodanige beslissing skriftelik uitgereik word of die datum wat in sodanige kennisgewing of mededeling vermeld word; 50
- (ii) sluit enige sodanige beslissing in— 55

- (aa) any determination or other act of an administrative nature;
- (bb) any amendment or withdrawal of a decision; and
- (cc) any refusal to take a decision.

(b) Any person who may institute proceedings in respect of such decision by the Commissioner, the Controller or an officer under this Act may apply for such internal review within such time as the Commissioner may prescribe by rule.”; and 5

(b) by the addition of the following subsection:

“(4) (a) The Commissioner may, make rules—

- (i) to delegate, for the purpose of internal review of any decision of any officer, the performance of any duty or the exercise of any power under this section or any other provision of this Act including the withdrawal or amendment of a decision, to any officer or any committee of officers; 10
- (ii) to prescribe at which office any committee of officers shall be constituted, and the composition of such committee; 15
- (iii) to prescribe which decisions or categories of decisions of officers or any such committee shall be subject to review whether by any other committee or by any such other officer; 20
- (iv) to prescribe internal review procedures and such forms as may be required for the purpose of this section; and
- (v) regarding any other matter which the Commissioner may consider reasonably necessary and useful for the purposes of administering the provisions of this section. 25

(b) Notwithstanding the provisions of this section—

- (i) the Commissioner may withdraw or amend any decision by any officer or committee of officers after considering such internal review; 30
- (ii) any internal review procedure does not affect any appeal contemplated in this Act or the rights of any person to institute judicial proceedings arising from such decision.”.

**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 of Act 30 of 1998, section 47 of Act 53 of 1999 and section 115 of Act 60 of 2001** 35

43. Section 4 of the Customs and Excise Act, 1964, is hereby amended by the substitution for subsection (3B) of the following subsection:

“(3B) The provisions of subsection (3) shall not be construed as preventing [an officer] the Commissioner 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.”; 40

**Amendment of section 21 of Act 91 of 1964, as amended by section 9 of Act 105 of 1969**

44. Section 21 of the Customs and Excise Act, 1964, is hereby amended by the addition of the following subsection: 45

“(3) Unless this Act provides otherwise in respect of any special customs and excise warehouse, the Commissioner may prescribe by rule—

- (a) the purposes for which a special customs and excise warehouse may be licensed; 50
- (b) the goods and activities that are allowed in such warehouse;
- (c) the requirements to be complied with by applicants and licensees;
- (d) the procedures applicable to the operation of such warehouse;
- (e) the rules of conduct to be observed by the licensee; and
- (f) any other matter which may be necessary for the efficient and effective administration of such warehouses.”. 55

- (aa) enige bepaling of ander handeling van 'n administratiewe aard;  
 (bb) enige wysiging of intrekking van 'n beslissing; en  
 (cc) enige weiering om te beslis.
- (b) Iemand wat 'n hofgeding kan instel ten opsigte van sodanige beslissing deur die Kommissaris, die Kontroleur of 'n beampte kragtens hierdie Wet kan aansoek doen vir sodanige interne hersiening binne sodanige tydperk wat die Kommissaris by reël voorskryf.”; en 5
- (b) deur die volgende subartikel by te voeg:
- “(4)(a) Die Kommissaris kan reëls uitvaardig—
- (i) om, vir doeleindes van die interne hersiening van enige beslissing van enige beampte, die verrigting van enige plig of die uitoefening van enige bevoegdheid kragtens hierdie artikel of enige ander bepaling van hierdie Wet, met inbegrip van die intrekking of wysiging van 'n beslissing, aan enige beampte of enige komitee van beamptes, te delegeer; 10
- (ii) om voor te skryf by welke kantoor enige komitee van beamptes saamgestel moet word, en die samestelling van sodanige komitee; 15
- (iii) om voor te skryf watter beslissing of kategorië van beslissings van beamptes of enige sodanige komitee hetsy deur enige ander komitee of deur enige sodanige ander beampte aan hersiening onderworpe moet wees; 20
- (iv) om interne hersieningsprosedures en sodanige vorms wat nodig is vir doeleindes van hierdie artikel voor te skryf; en
- (v) betreffende enige ander aangeleentheid wat die Kommissaris redelik noodsaaklik en nuttig ag vir die doeleindes om die bepalings van hierdie artikel te administreer. 25
- (b) Ondanks die bepalings van hierdie artikel—
- (i) kan die Kommissaris enige beslissing van enige beampte of komitee van beamptes intrek of wysig na oorweging van sodanige interne hersiening;
- (ii) enige interne hersieningsprosedure beïnvloed nie enige appèl in hierdie Wet beoog of die regte van enige persoon om enige regsprosesse voortspruitend uit sodanige beslissing in te stel nie.”. 30

**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 and 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 en artikel 115 van Wet 60 van 2001** 35

43. Artikel 4 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur subartikel (3B) deur die volgende subartikel te vervang:

“(3B) Die bepalings van subartikel (3) word nie só uitgelê nie dat dit [**’n beampte**] die Kommissaris belet om gebruik te maak van inligting wat hy by die uitoefening van sy bevoegdhede of die uitvoering van sy pligte kragtens hierdie Wet bekom het, vir die doeleindes van 'n ander wet wat deur hom uitgevoer word.” 40

**Wysiging van artikel 21 van Wet 91 van 1964, soos gewysig deur artikel 9 van Wet 105 van 1969** 45

44. Artikel 21 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur die volgende subartikel by te voeg:

“(3) Tensy hierdie Wet ten opsigte van enige spesiale doeane- en aksynspakhuis andersins bepaal, kan die Kommissaris by reël voorskryf—

(a) die doel waarvoor enige doeane- en aksynspakhuis gelisensieer mag word; 50

(b) die goedere en bedrywighede wat in so 'n pakhuis toegelaat word;

(c) die voorskrifte waaraan deur applikante en gelisensieerdes voldoen moet word;

(d) die prosedures van toepassing op die bedryf van sodanige pakhuis;

(e) die gedragsreëls wat deur die gelisensieerde nagekom moet word; en 55

(f) enige ander aangeleentheid wat vir die doeltreffende en effektiewe administrasie van sodanige pakhuis nodig is.”

**Amendment of section 43 of Act 91 of 1964, as amended by section 6 of Act 105 of 1976, section 7 of Act 112 of 1977, section 6 of Act 86 of 1982, section 32 of Act 45 of 1995, section 34 of Act 34 of 1997 and section 124 of Act 60 of 2001**

45. Section 43 of the Customs and Excise Act, 1964, is hereby amended—

(a) by the substitution in subsection (1) after paragraph (b) for the words preceding subparagraph (i) of the following words: 5

“the master, pilot or other carrier, container operator, depot operator, person in control of a container terminal or transit shed or other person who has control of such goods in terms of any provision of this Act shall furnish a list thereof together with all available documents to the Controller and shall remove the goods to—”; 10

(b) by the substitution in subsection (5) for the words preceding paragraph (a)(i) of the following words:

“Where the Commissioner on reasonable grounds determines that any goods to which this section relates or any goods which are detained as contemplated in section 113(8), have been imported or exported in contravention of any law other than this Act, the Commissioner may, except in the case of goods detained under section [113(8)] 113A for the purposes of the Counterfeit Goods Act, 1997 (Act No. 37 of 1997), request the South African Police Service or the authority administering such law—”; and 15

(c) by the substitution for paragraphs (a), (b) and (c) of subsection (6) of the following paragraphs: 20

“(a) Where any goods are seized and detained under the Counterfeit Goods Act, 1997, as contemplated in section 113A of this Act and the importer is not known and no criminal or civil proceedings are instituted or no instruction is received for the release of the goods as contemplated in section 9(2) of the Counterfeit Goods Act, 1997, such goods shall, notwithstanding anything to the contrary in this Act or the said Counterfeit Goods Act, 1997, contained, be subject to this section. 25

(b) Where goods are seized and detained in the circumstances contemplated in paragraph (a), such goods shall, notwithstanding anything to the contrary contained in the Counterfeit Goods Act, 1997, be removed for detention to the State warehouse. 30

(c) Subsection (5)(c) shall apply mutatis mutandis in respect of goods to which this subsection relates.”. 35

**Amendment of section 49 of Act 91 of 1964, as substituted by section 55 of Act 53 of 1999 and amended by section 60 of Act 30 of 2000 and section 127 of Act 60 of 2001**

46. Section 49 of the Customs and Excise Act, 1964, is hereby amended—

(a) by the substitution for subparagraph (iv) of paragraph (a) of subsection (1) of the following subparagraph: 40

“(iv) which is a customs union agreement with the government of any territory in Africa;”;

(b) by the addition to paragraph (a) of subsection (1) of the following subparagraph: 45

“(v) which provides for any other matter which either expressly or by implication requires to be administered by customs legislation;”; and

(c) by the substitution for subparagraph (i) of paragraph (b) of subsection (1) of the following subparagraph: 50

“(i) Any amendment of such agreement or any protocol or other part or provision thereof, any regulations for facilitating implementation, any agreed list of processing relating to originating status of goods, any annex or appendix or other addition to such agreement or protocol or any other matter agreed upon between governments or by any committee of, or a body established by, the parties to such agreement or any decision or condition imposed by such committee or body, is likewise enacted into law 55

**Wysiging van artikel 43 van Wet 91 van 1964, soos gewysig deur artikel 6 van Wet 105 van 1976, artikel 7 van Wet 112 van 1977, artikel 6 van Wet 86 van 1982, artikel 32 van Wet 45 van 1995, artikel 34 van Wet 34 van 1997 en artikel 124 van Wet 60 van 2001**

45. Artikel 43 van die Doeane- en Aksynswet, 1964, word hierby gewysig— 5
- (a) deur in subartikel (1) na paragraaf (b) die woorde wat subparagraaf (i) 5  
 voorafgaan deur die volgende woorde te vervang:  
“geskied het nie moet die gesagvoerder, loods of ander karweier, houerbediener, depotbediener, persoon in beheer van ’n houer eindpunt of 10  
 deurvoerloods of ander persoon wat beheer oor sodanige goedere het ingevolge enige bepaling van hierdie Wet ’n lys daarvan tesame met alle 10  
 beskikbare dokumente aan die Kontroleur verskaf en moet die goedere 10  
 verwyder word na—”
- (b) deur in subartikel (5) die woorde wat subparagraaf (i) van paragraaf (a) 15  
 voorafgaan deur die volgende woorde te vervang:  
 “Waar die Kommissaris op redelike gronde bepaal dat enige goedere waarop 15  
 hierdie artikel betrekking het, of enige goedere wat aangehou word soos bedoel in artikel 113(8) strydig met enige ander wet as hierdie Wet ingevoer 20  
 of uitgevoer is, kan die Kommissaris, behalwe in die geval van goedere ingevolge artikel [113(8)] 113A aangehou vir doeleindes van die Wet op 20  
 Nagemaakte Goedere, 1997 (Wet 37 van 1997), die Suid Afrikaanse Polisie diens of die owerheid wat sodanige wet administreer versoek—”; en 20
- (c) deur paragrawe (a), (b) en (c) van subartikel (6) deur die volgende paragrawe 25  
 te vervang:  
“(a) Waar op enige goedere ingevolge die bepalings van die Wet op 25  
 Nagemaakte Goedere, 1997, beslag gelê en dit aangehou word soos bedoel in artikel 113A van hierdie Wet en die invoerder is onbekend en 30  
 geen kriminele of siviele geding is ingestel nie en geen opdrag vir die loslating van die goedere soos bedoel in artikel 9(2) van die Wet op 30  
 Nagemaakte Goedere, 1997, is ontvang nie, is sodanige goedere ondanks andersluidende bepalings van hierdie Wet of die gemelde Wet op 30  
 Nagemaakte Goedere, 1997, aan hierdie artikel onderhewig.
- (b) Waar op goedere beslag gelê word en dit aangehou word in die 35  
 omstandighede beoog in paragraaf (a) moet sodanige goedere, ondanks andersluidende bepalings van die gemelde Wet op Nagemaakte Goedere, 35  
 1997, vir aanhouding in die Staatspakhuis verwyder word.
- (c) Die bepalings van subartikel (5)(c) is *mutatis mutandis* van toepassing 35  
 ten opsigte van goedere waarop hierdie subartikel betrekking het.”.

**Wysiging van artikel 49 van Wet 91 van 1964, soos vervang deur artikel 55 van Wet 53 van 1999 en gewysig deur artikel 60 van Wet 30 van 2000 en artikel 127 van Wet 60 van 2001** 40

46. Artikel 49 van die Doeane- en Aksynswet, 1964, word hierby gewysig—
- (a) deur subparagraaf (iv) van paragraaf (a) van subartikel (1) deur die volgende 45  
 subparagraaf te vervang:  
“(iv) wat ’n doeaneeunie ooreenkoms is met die regering van enige 45  
 gebied in Afrika;”;
- (b) deur die volgende subparagraaf by paragraaf (a) van subartikel (1) te voeg:  
“(v) wat voorsiening maak vir enige ander aangeleentheid wat óf 50  
 uitdruklik óf by implikasie deur docanewetgewing 50  
 gadministreer moet word;”; en
- (c) deur subparagraaf (i) van paragraaf (b) van subartikel (1) deur die volgende 50  
 subparagraaf te vervang:  
“(i) Enige wysiging van sodanige ooreenkoms of enige protokol of ander 55  
 deel of bepaling daarvan, enige regulasies om implimentering te vergemaklik, 55  
 enige ooreengekome lys van prosessering met betrekking tot die oorsprongverkreë status van goedere, enige anneks of appendiks of ander 55  
 byvoegsel by sodanige ooreenkoms of protokol of enige ander aangeleentheid 55  
 waarop ooreengekom is tussen regerings of deur enige komitee van, of ’n 55  
 liggaam gestig deur, die partye by sodanige ooreenkoms of enige besluit of 55  
 voorwaarde deur sodanige komitee of liggaam opgelê word insgelyks regtens 60

as part of this Act when published in accordance with the provisions of subsections (1) and (1A) of section 48 or subsection (5) or (5B) of this section by notice in the *Gazette* as an amendment of such agreement or protocol or part or provision, as the case may be, with effect from any date that may be specified in such notice.”

5

**Amendment of section 59A of Act 91 of 1964, as inserted by section 45 of Act 19 of 2001 as amended by section 188 of Act 60 of 2001**

47. Section 59A of the Customs and Excise Act, 1964, is hereby amended by the substitution for paragraph (c) in subsection (2) of the following paragraph:

“(c) The provisions of section 60(2) shall apply *mutatis mutandis* for the purposes of paragraph [(a)] (b).”

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**Amendment of section 60 of Act 91 of 1964, as substituted by section 20 of Act 105 of 1969 and amended by section 11 of Act 86 of 1982, section 25 of Act 59 of 1990, section 9 of Act 19 of 1994, section 44 of Act 45 of 1995, section 57 of Act 53 of 1999 and section 46 of Act 19 of 2001**

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48. Section 60 of the Customs and Excise Act, 1964, is hereby amended by the addition to subsection (1) of the following paragraph:

“(c) (i) Any person applying for a licence under any provision of this Act shall, before such licence is issued, furnish security, in the form, nature or amount determined by the Commissioner to protect the state from any loss likely to be incurred as a result of the activities to be licensed.  
(ii) The Commissioner may at any time require that the form, nature or amount of such security be altered so as to protect the state as contemplated in subparagraph (i).”

20

**Amendment of section 64D of Act 91 of 1964, as inserted by section 48 of Act 19 of 2001**

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49. (1) Section 64D of the Customs and Excise Act, 1964, is hereby amended—

(a) by the insertion of the following subsection after subsection (3):

“(3A) (a) The Commissioner may, subject to such conditions as he may prescribe by rule and impose in each case, allow a licensed remover of goods in bond to subcontract the removal or carriage of goods to which this section relates to another licensed remover of goods in bond.

30

(b) When a licensed remover of goods so subcontracts, both such licensed removers shall be jointly and severally liable for the fulfilment of all obligations under this Act as contemplated in subsection (6).”; and

35

(b) by the addition to subsection (5) of the following paragraph:

“(c) Notwithstanding the provisions of paragraph (a), the Commissioner may, subject to such conditions as he may prescribe by rule and impose in each case, accept such security from any other person in respect of any goods removed or carried by such remover.”

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(2) Subsection (1) shall be deemed to have come into operation on 1 March 2002.

**Amendment of section 64E of Act 91 of 1964, as inserted by section 48 of Act 19 of 2001**

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

(a) by the substitution in subsection (2) for paragraph (c)(iv) of the following subparagraph:

45

“(iv) the benefits conferred upon an accredited client;”; and

(b) by the addition to subsection (2)(c) of the following subparagraph:

“(v) any other matter that is necessary in order to regulate the benefits provided in terms of this section;”

50



as deel van hierdie Wet verorden wanneer ingevolge die bepalings van subartikels (1) en (1A) van artikel 48 of subartikel (5) of (5B) van hierdie artikel by kennisgewing in die *Staatskoerant* afgekondig as 'n wysiging van sodanige ooreenkoms of protokol of deel of bepaling, na gelang van die geval, met ingang van enige datum wat in sodanige kennisgewing bepaal word.”. 5

**Wysiging van artikel 59A van Wet 91 van 1964, soos ingevoeg deur artikel 45 van Wet 19 van 2001**

47. Artikel 59A van die Doeane- en Aksynswet, 1964, word hierby gewysig deur paragraaf (c) van subartikel (2) deur die volgende paragraaf te vervang:

“(c) Die bepalings van artikel 60(2) is *mutatis mutandis* vir die doeleindes van paragraaf [(a)](b) van toepassing.”. 10

**Wysiging van artikel 60 van Wet 91 van 1964, soos vervang deur artikel 20 van Wet 105 van 1969, en gewysig deur artikel 11 van Wet 86 van 1982, artikel 25 van Wet 59 van 1990, artikel 9 van Wet 19 van 1994, artikel 44 van Wet 45 van 1995, artikel 57 van Wet 53 van 1999 en artikel 46 van Wet 19 van 2001** 15

48. Artikel 60 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur die volgende paragraaf by subartikel (1) te voeg:

“(c) (i) Iemand wat ingevolge enige bepaling van hierdie Wet aansoek doen om 'n lisensie moet voordat sodanige lisensie uitgereik word sekerheid verskaf in die vorm, aard of bedrag soos die Kommissaris bepaal om die staat teen enige verlies, wat waarskynlik opgeloopt kan word weens die bedrywighede wat gelisensieer gaan word, te beskerm. 20

(ii) Die Kommissaris kan te enige tyd vereis dat die vorm, aard of bedrag van sodanige sekerheid gewysig word om die staat te beskerm soos in subparagraaf (i) beoog.”. 25

**Wysiging van artikel 64D van Wet 91 van 1964, soos ingevoeg deur artikel 48 van Wet 19 van 2001**

49. (1) Artikel 64D van die Doeane- en Aksynswet, 1964, word hierby gewysig—

(a) deur die volgende subartikel na subartikel (3) in te voeg:

“(3A)(a) Die Kommissaris kan, onderhewig aan sodanige voorwaardes wat hy by reël voorskryf en in elke geval oplê, 'n gelisensieerde vervoerder van goedere onder waarborg toelaat om die verwydering of vervoer van goedere waarop hierdie artikel betrekking het aan 'n ander gelisensieerde vervoerder van goedere onder waarborg te onderkontraakteer. 30

(b) Wanneer 'n gelisensieerde vervoerder van goedere aldus onderkontraakteer is beide sodanige vervoerders gesamentlik en afsonderlik aanspreeklik vir die nakoming van alle verpligtinge ingevolge hierdie Wet soos in subartikel (6) beoog.”; en 35

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

“(c) Die Kommissaris kan, ondanks die bepalings van paragraaf (a) onderhewig aan sodanige voorwaardes wat hy by reël voorskryf en in elke geval oplê, sodanige sekerheid van enige ander persoon aanvaar ten opsigte van enige goedere wat deur sodanige vervoerder verwyder of vervoer word.”. 40

(2) Subartikel (1) word geag op 1 Maart 2002 in werking te getree het.

**Wysiging van artikel 64E van Wet 91 van 1964, soos ingevoeg deur artikel 48 van Wet 19 van 2001** 45

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

(a) deur subparagraaf (iv) van paragraaf (c) van subartikel (2) deur die volgende subparagraaf te vervang:

“(iv) die voordele verleen aan 'n geakkrediteerde kliënt;” en 50

(b) deur die volgende subparagraaf by paragraaf (c) van subartikel (2) te voeg:

“(v) enige ander aangeleentheid wat nodig is om die voordele bepaal ingevolge hierdie artikel te reël.”.

**Amendment of section 93A of Act 91 of 1964, as inserted by section 134 of Act 60 of 2001**

51. Section 93A of the Customs and Excise Act, 1964, is hereby amended by substitution for subsections (1) and (2) of the following subsections:

- “(1) The Minister may by regulation prescribe the circumstances under which the Commissioner may, **[for purposes of the settlement of]** notwithstanding any provision contained in this Act, settle a dispute between the Commissioner and any person or waive a claim against any person concerning any amount which may include duty, forfeiture, penalty, interest or charges payable under the provisions of this Act, **[waive any claim against such a person]** in whole or in part, where such a settlement or waiver would be to the best advantage of the state. 10
- (2) The Minister must so prescribe the requirements for the reporting by the Commissioner of any **[claim against such person]** dispute which has been **[waived]** settled in whole or in part or waived by the Commissioner, as contemplated in subsection (1).” 15

**Insertion of section 113A in Act 91 of 1964**

52. The following section is hereby inserted in the Customs and Excise Act, 1964, after section 113:

**“Powers and duties of officers in connection with counterfeit goods**

- 113A.** (1) An officer may— 20
- (a) detain any goods to ascertain whether such goods are counterfeit goods as contemplated in the Counterfeit Goods Act, 1997 (Act No. 37 of 1997); or
- (b) notwithstanding anything to the contrary contained in the said Act, while acting as an inspector as defined in that Act— 25
- (i) seize and detain any goods when requested to do so in accordance with the provisions of section 15 of the said Act whether or not such goods are under customs control;
- (ii) seize and detain any goods in accordance with the provisions of the said Act where such officer has reasonable cause to believe that such goods are prima facie counterfeit goods as defined in that Act while such goods are under customs control; or 30
- (iii) seize and detain any goods while such goods are in transit through the Republic or transit goods found in the area of control of any Controller where such officer has reasonable cause to believe that such goods are prima facie counterfeit goods as defined in the said Act. 35
- (2) An officer—
- (a) may refuse to detain any goods as contemplated in subsection (1)(b)(i) in circumstances where the request to do so does not conform with the requirements of the said Act; and 40
- (b) shall not seize or detain any counterfeit goods where the Commissioner is not indemnified against claims of any nature which may result from such seizure and detention. 45
- (3) Subject to section 43(6), no goods seized or detained by an officer acting as an inspector as contemplated in the Counterfeit Goods Act, 1997, may be stored in a State warehouse except where such goods are detained or seized for purposes of this Act.
- (4) Notwithstanding anything to the contrary contained in any other law, no person shall be entitled to any compensation for any loss or damage to any goods to which this section relates or any loss or damage sustained resulting from any *bona fide* act of any officer in respect of such goods. 50
- (5) The Commissioner may make rules—

**Wysiging van artikel 93A van Wet 91 van 1964, soos ingevoeg deur artikel 134 van Wet 60 van 2001**

51. Artikel 93A van die Doeane- en Aksynswet, 1964, word hierby gewysig deur subartikels (1) en (2) deur die volgende subartikels te vervang:

“(1) Die Minister kan by regulasie die omstandighede voorskryf waarkragtens die Kommissaris [**vir die doeleindes van beslegting van**] ondanks enige bepaling van hierdie Wet ’n dispuut tussen die Kommissaris en enige persoon kan besleg betreffende enige bedrag, wat reg, verbeuring, pene, rente of ander heffings kan insluit, wat kragtens die bepalings van hierdie Wet betaalbaar is, [**enige eis teen sodanige persoon in geheel of gedeeltelik kan kwytsekeld**] waar sodanige beslegting tot die beste voordeel van die staat sal wees.

(2) Die Minister moet aldus die vereistes vir verslaggewing deur die Kommissaris van enige [**eis teen sodanige persoon**] dispuut wat geheel of gedeeltelik [**kwytsgekeld**] besleg is, soos in subartikel (1) beoog, voorskryf.”

**Invoeging van artikel 113A in Wet 91 van 1964**

52. Die volgende artikel word hierby in die Doeane- en Aksynswet, 1964, na artikel 113 ingevoeg:

**“Bevoegdhede en pligte van beamptes in verband met nagemaakte goedere****113A. (1) ’n Beampte kan—**

- (a) enige goedere aanhou ten einde te bepaal of sodanige goedere nagemaakte goed is soos in die Wet op Nagemaakte Goedere, 1997 (Wet No. 37 van 1997) beoog; of
- (b) ondanks andersluidende bepalings van die gemelde Wet terwyl handelend as ’n inspekteur soos in daardie Wet omskryf—
- (i) op enige goedere beslag lê en dit aanhou wanneer daartoe versoek in ooreenstemming met die bepalings van artikel 15 van die gemelde Wet, of sodanige goedere onder doeanebeheer is al dan nie;
- (ii) op enige goedere terwyl sodanige goedere onder doeanebeheer is, beslag lê en dit aanhou in ooreenstemming met die bepalings van die gemelde Wet waar sodanige beampte redelike gronde het om te glo dat sodanige goedere *prima facie* nagemaakte goedere soos omskryf in daardie Wet is; of
- (iii) op enige goedere beslag lê en dit aanhou terwyl sodanige goedere deur die Repuliek in transito is of transitogoedere is wat gevind word in die beheergebied van enige Kontroleur waar sodanige beampte redelike gronde het om te glo dat sodanige goedere *prima facie* nagemaakte goedere soos omskryf in die gemelde Wet is.
- (2) ’n Beampte—
- (a) kan weier om enige goedere aan te hou soos bedoel in subartikel (1)(b)(i) in omstandighede waar die versoek daartoe nie ooreenstem met die vereistes van die gemelde Wet nie; en
- (b) moet nie op enige nagemaakte goedere beslag lê en dit aanhou waar die Kommissaris nie teen enige eise van enige aard wat uit sodanige beslaglegging en aanhouding voortspruit, gevrywaar is nie.
- (3) Behoudens artikel 43(6) mag geen goedere wat op beslag gelê en aangehou is deur ’n beampte handelende as ’n inspekteur soos beoog in die Wet op Nagemaakte Goedere, 1997, in ’n Staatspakhuis opgeslaan word nie behalwe waar sodanige goedere vir doeleindes van hierdie Wet aangehou of op beslag gelê word.
- (4) Ondanks andersluidende bepalings van enige ander wet, is niemand geregtig op enige vergoeding vir enige verlies of skade aan enige goedere waarop hierdie artikel betrekking het nie of vir enige verlies of skade opgeleed as gevolg van enige *bona fide* handeling van enige beampte ten opsigte van sodanige goedere nie
- (5) Die Kommissaris kan reëls uitvaardig—

- (a) regarding the procedures to be followed by an officer when exercising any power or performing any duty in connection with the detention of any goods under the provisions of subsection (1)(a) or the seizure and detention of counterfeit goods;
- (b) prescribing such forms as may be required to be completed for purposes of this section; and
- (c) concerning any other matter which the Commissioner may consider reasonably necessary and useful for the purpose of administering the provisions of this section.”

**Amendment of Schedule No. 1 to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971, section 12 of Act 103 of 1972, section 6 of act 68 of 1973, section 3 of Act 64 of 1974, section 13 of Act 71 of 1975, section 13 of Act 105 of 1976, section 38 of Act 112 of 1977, section 3 of Act 114 of 1981, section 27 of Act 86 of 1982, section 10 of Act 89 of 1984, section 14 of Act 101 of 1985, section 11 of Act 69 of 1988, section 19 of Act 68 of 1989, section 40 of Act 59 of 1990, section 3 of Act 111 of 1991, section 15 of Act 105 of 1992, section 13 of Act 98 of 1993, section 12 of Act 19 of 1994, section 74 of Act 45 of 1995, section 8 of Act 44 of 1996, section 15 of Act 27 of 1997, section 75 of Act 30 of 1998, section 7 of Act 32 of 1999, section 64 of Act 30 of 2000 and section 52 of Act 19 of 2001**

53. (1) Schedule No. 1 to the Customs and Excise Act, 1964, is hereby amended as set out in Schedule 2 to this Act.

(2) Subject to section 58(1) of the Customs and Excise Act, 1964, subsection (1) shall be deemed to have come into operation on 20 February 2002.

**Amendment of section 4 of Act 77 of 1968, as amended by section 17 of Act 103 of 1969, section 5 of Act 72 of 1970, section 6 of Act 66 of 1973, section 8 of Act 88 of 1974, section 4 of Act 95 of 1978, section 7 of Act 99 of 1981, section 4 of Act 87 of 1982, section 4 of Act 118 of 1984, section 10 of Act 81 of 1985, section 18 of Act 87 of 1988, section 4 of Act 69 of 1989, section 5 of Act 136 of 1992, section 13 of Act 97 of 1993, section 78 of Act 30 of 1998, and section 67 of Act 30 of 2000**

54. (1) Section 4 of the Stamp Duties Act, 1968, is hereby amended by the substitution for subsection (1)(f) of the following paragraph:

“(f) any instrument which is executed by or on behalf of any—

- (i) public benefit organisation which is exempt from tax in terms of section 10(1)(cN) of the Income Tax Act, 1962 (Act 58 of 1962); or
- (ii) institution, board or body, which is exempt from tax in terms of the provisions of section 10(1)(cA)(i) of the Income Tax Act, 1962, which has as its sole or principal object the carrying on of any public benefit activity contemplated in section 30, if the duty thereon would be legally payable and borne by such public benefit organisation, institution, board or body.”

(2) Subsection (1) is deemed to have come into operation on 15 July 2001 and shall apply in respect of any instrument executed on or after that date.

**Amendment of Item 7 of Schedule 1 to Act 77 of 1968, as amended by section 12 of Act 66 of 1973, section 18 of Act 88 of 1974, section 15 of Act 114 of 1977 and section 41 of Act 5 of 2001**

55. (1) Item 7 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended—

- (a) by the deletion of paragraphs (3) and (4); and
- (b) by the substitution for the particulars in the column “Amount of duty” under sub-item (5) of the following particulars:

“The like duty as is chargeable on [a cession of] the bond.”.

- (a) aangaande die prosedures wat beamptes by die uitoefening van enige bevoegdhede of die verrigting van enige pligte in verband met die aanhouding van goedere ingevolge die bepalings van subartikel 1(a) of die beslaglegging en aanhouding van nagemaakte goedere moet volg; 5
- (b) om vorms voor te skryf wat vir die doeleindes van hierdie artikel voltooi moet word;
- (c) aangaande enige ander aangeleentheid wat die Kommissaris redelikerwys nodig en nuttig ag vir die doeleindes om die bepalings van hierdie artikel te administreer.” 10

**Wysiging van Bylae 1 by Wet 91 van 1964, soos gewysig deur artikel 19 van Wet 95 van 1965, artikel 15 van Wet 57 van 1966, artikel 2 van Wet 96 van 1967, artikel 22 van Wet 85 van 1968, artikel 37 van Wet 105 van 1969, artikel 9 van Wet 98 van 1970, artikel 2 van Wet 89 van 1971, artikel 12 van Wet 103 van 1972, artikel 6 van Wet 68 van 1973, artikel 3 van Wet 64 van 1974, artikel 13 van Wet 71 van 1975, artikel 13 van Wet 105 van 1976, artikel 38 van Wet 112 van 1977, artikel 3 van Wet 114 van 1981, artikel 27 van Wet 86 van 1982, artikel 10 van Wet 89 van 1984, artikel 14 van Wet 101 van 1985, artikel 11 van Wet 69 van 1988, artikel 19 van Wet 68 van 1989, artikel 40 van Wet 59 van 1990, artikel 3 van Wet 111 van 1991, artikel 15 van Wet 105 van 1992, artikel 13 van Wet 98 van 1993, artikel 12 van Wet 19 van 1994, artikel 74 van Wet 45 van 1995, artikel 8 van Wet 44 van 1996, artikel 15 van Wet 27 van 1997, artikel 75 van Wet 30 van 1998, artikel 7 van Wet 32 van 1999, artikel 64 van Wet 30 van 2000 en artikel 52 van Wet 19 van 2001** 15 20

53. (1) Bylae 1 by die Doeane- en Aksynswet, 1964, word hierby gewysig soos in Bylae 2 by die Wet uiteengesit. 25

(2) Behoudens artikel 58(1) van die Doeane- en Aksynswet, 1964, word subartikel (1) geag op 20 Februarie 2002 in werking te getree het.

**Wysiging van artikel 4 van Wet 77 van 1968, soos gewysig deur artikel 17 van Wet 103 van 1969, artikel 5 van Wet 72 van 1970, artikel 6 van Wet 66 van 1973, artikel 8 van Wet 88 van 1974, artikel 4 van Wet 95 van 1978, artikel 7 van Wet 99 van 1981, artikel 4 van Wet 87 van 1982, artikel 4 van Wet 118 van 1984, artikel 10 van Wet 81 van 1985, artikel 18 van Wet 87 van 1988, artikel 4 van Wet 69 van 1989, artikel 5 van Wet 136 van 1992, artikel 13 van Wet 97 van 1993, artikel 78 van Wet 30 van 1998 en artikel 67 van Wet 30 van 2000** 30

54. (1) Artikel 4 van die Wet op Seëlregte, 1968, word hierby gewysig deur paragraaf (f) van subartikel (1) deur die volgende paragraaf te vervang: 35

“(f) ’n stuk wat deur of ten behoeve van—

- (i) ’n openbare weldaadsorganisasie wat ingevolge artikel 10(1)(cN) van die Inkomstebelastingwet, 1962 (Wet 58 van 1962), van belasting vrygestel is; of 40
- (ii) ’n instelling, raad of liggaam, wat ingevolge artikel 10(1)(cA)(i) van die Inkomstebelastingwet, 1962, van belasting vrygestel is, waarvan die enigste of vernaamste oogmerk die beoefening van enige openbare weldaadsaktiwiteit in artikel 30 beoog is, 45

verly word, indien die seëlreg daarop wettiglik deur dié openbare weldaadsorganisasie, instelling, raad of liggaam betaalbaar sou wees en gedra sou moes word;”.

(2) Subartikel (1) word geag op 15 Julie 2001 in werking te getree het en is van toepassing ten opsigte van enige instrument op of na daardie datum verly.

**Wysiging van item 7 van Bylae 1 by Wet 77 van 1968, soos gewysig deur artikel 18 van Wet 88 van 1974, artikel 12 van Wet 66 van 1973, artikel 15 van Wet 114 van 1977 en artikel 41 van Wet 5 van 2001** 50

55. (1) Item 7 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby gewysig—

- (a) deur paragrafe (3) en (4) te skrap; en
- (b) deur die besonderhede in die kolom “*Bedrag van Seëlreg*” onder sub-item (5) deur die volgende besonderhede te vervang: 55

“Dieselfde seëlreg as wat op [’n sessie van] die verband betaalbaar is.

(2) Subsection (1) is deemed to have come into operation on 1 April 2002 and shall apply in respect of agreements of cession entered into on or after that date.

**Amendment of Item 15 of Schedule 1 to Act 77 of 1968, as substituted by section 13 of Act 89 of 1972 and amended by section 16 of Act 66 van 1973, section 21 of Act 88 of 1974, section 3 of Act 104 of 1976, section 20 of Act 114 of 1977, section 8 of Act 95 of 1978, section 8 of Act 102 of 1979, section 21 of Act 106 of 1980, section 9 of Act 99 of 1981, section 7 of Act 87 of 1982, section 14 of Act 92 of 1983, section 11 of Act 118 of 1984, section 11 of Act 81 of 1985, section 5 of Act 71 of 1986, section 13 of Act 108 of 1986, section 11 of Act 86 of 1987, section 33 of Act 87 of 1988, section 14 of Act 69 of 1989, section 9 of Act 136 of 1991, section 8 of Act 136 of 1992, section 17 of Act 97 of 1993, section 17 of Act 140 of 1993, section 8 of Act 20 of 1994, section 86 of Act 30 of 1998, section 79 of Act 53 of 1999, section 72 of Act 30 of 2000, section 63 of Act 59 of 2000, section 42 of Act 5 of 2001 and section 147 of Act 60 of 2001**

**56.** (1) Item 15 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended by the addition to "*Exemptions from the duty under paragraph (1) or (2)*" of the following paragraph:

"(h) The issue of any interest-bearing debentures, including debenture stock, debenture bonds or any other securities of a company, whether constituting a charge on the assets of the company or not, listed by any stock exchange in the Republic or listed by any financial exchange as defined in the Financial Markets Control Act, 1989 (Act No. 55 of 1989)."

(2) Subsection (1) is deemed to have come into operation on 1 April 2002 and shall apply in respect of the issue of a listed debt instrument on or after that date.

**Amendment of Item 18 of Schedule 1 to Act 77 of 1968, as amended by section 26 of Act 103 of 1969, section 18 of Act 66 of 1973, section 34 of Act 87 of 1988, section 84 of Act 89 of 1991, section 18 of Act 97 of 1993 and section 73 of Act 30 of 2000**

**57.** (1) Item 18 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended by the deletion of paragraphs (2A), (5) and (7) thereof.

(2) Subsection (1) is deemed to have come into operation on 1 April 2002 and shall apply in respect of any policy or contract referred to in those paragraphs executed or ceded on or after that date.

**Amendment of Schedule 1 to Act 89 of 1991, as substituted by section 177 of Act 60 of 2001**

**58.** Paragraph 8 of Schedule 1 to the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution for subheading 2710.00.12 of the following:

"2710.11.03      Petrol, unleaded  
2710.11.05      Petrol, leaded"; and

(b) by the substitution for subheading 2710.00.16 of the following:

"2710.11.30      Distillate fuel".

**Amendment of section 3 of Act 31 of 1998**

**59.** Section 3 of the Uncertificated Securities Tax Act, 1998, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) The taxable amount in respect of the issue within the Republic of securities, which are shares [or debentures] as defined in the Companies Act, 1973 (Act No. 61 of 1973), shall be the value of such securities."

(2) Subartikel (1) word geag op 1 April 2002 in werking te getree het en is van toepassing op sessie-ooreenkomste op of na daardie datum aangegaan.

**Wysiging van item 15 van Bylae 1 by Wet 77 van 1968, soos vervang deur artikel 13 van Wet 89 van 1972 en gewysig deur artikel 16 van Wet 66 van 1973, artikel 21 van Wet 88 van 1974, artikel 3 van Wet 104 van 1976, artikel 20 van Wet 114 van 1977, artikel 8 van Wet 95 van 1978, artikel 8 van Wet 102 van 1979, artikel 21 van Wet 106 van 1980, artikel 9 van Wet 99 van 1981, artikel 7 van Wet 87 van 1982, artikel 14 van Wet 92 van 1983, artikel 11 van Wet 118 van 1984, artikel 11 van Wet 81 van 1985, artikel 5 van Wet 71 van 1986, artikel 13 van Wet 108 van 1986, artikel 11 van Wet 86 van 1987, artikel 33 van Wet 87 van 1988, artikel 14 van Wet 69 van 1989, artikel 9 van Wet 136 van 1991, artikel 8 van Wet 136 van 1992, artikel 17 van Wet 97 van 1993, artikel 17 van Wet 140 van 1993, artikel 8 van Wet 20 van 1994, artikel 86 van Wet 30 van 1998, artikel 79 van Wet 53 van 1999, artikel 72 van Wet 30 van 2000, artikel 63 van Wet 59 van 2000, artikel 42 van Wet 5 van 2001 en artikel 147 van Wet 60 van 2001**

56. (1) Item 15 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby gewysig deur die volgende paragraaf onder “*Vrystellings van die Seëlreg ingevolge paragraaf (1) of (2)*” by te voeg:

“(h) Die uitreiking van enige rentedraende skuldbriewe, met inbegrip van skuldbriefeffekte, skuldbriefverbande of enige ander sekuriteite van ’n maatskappy, hetsy dit ’n las teen die bates van die maatskappy uitmaak al dan nie, wat genoteer is op ’n effektebeurs in die Republiek of op ’n finansiële beurs soos omskryf in die Wet op Beheer van Finansiële Markte, 1989 (Wet No. 55 van 1989).”

(2) Subartikel (1) word geag op 1 April 2002 in werking te getree het en is van toepassing ten opsigte van enige genoteerde skuldinstrument op of na daardie datum uitgereik.

**Wysiging van item 18 van Bylae 1 by Wet 77 van 1968, soos gewysig deur artikel 26 van Wet 103 van 1969, artikel 18 van Wet 66 van 1973, artikel 34 van Wet 87 van 1988, artikel 84 van Wet 89 van 1991, artikel 18 van Wet 97 van 1993 en artikel 73 van Wet 30 van 2000**

57. (1) Item 18 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby gewysig deur paragrawe (2A), (5) en (7) te skrap.

(2) Subartikel (1) word geag op 1 April 2002 in werking te getree het en is van toepassing ten opsigte van enige polis of kontrak in genoemde paragrawe na verwys wat op of na genoemde datum uitgereik of gesedeer word.

**Wysiging van Bylae 1 by Wet 89 van 1991, soos vervang deur artikel 177 van Wet 60 van 2001**

58. Paragraaf 8 van Bylae 1 by die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur die subhoof 2710.00.12 deur die volgende te vervang:

“2710.11.03      Petrol, ongelood  
2710.11.05      Petrol, gelood”;

(b) deur die subhoof 2710.00.16 deur die volgende te vervang:

“2710.11.30      Distillaat brandstof”.

**Wysiging van artikel 3 van Wet 31 van 1998**

59. Artikel 3 van die Wet op Belasting op Sertifikaatlose Aandele, 1998, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Die belasbare bedrag ten opsigte van die uitreiking van aandele binne die Republiek, wat aandele [of skuldbriewe] is soos omskryf in die Maatskappywet, 1973 (Wet 61 of 1973), is die waarde van daardie aandele.”

**Amendment of section 6 of Act 31 of 1998, as amended by section 15 of Act 32 of 1999, section 87 of Act 30 of 2000, section 75 of Act 19 of 2001 and section 180 of Act 60 of 2001**

60. (1) Section 6 of the Uncertificated Securities Tax Act, 1998 is hereby amended—

(a) by the addition to subsection (1)(a) of the following subparagraph: 5

“(iv) where the securities are interest-bearing debentures, including debenture stock, debenture bonds and similar securities of a juristic person, whether constituting a charge on the assets of the juristic person or not, listed by any stock exchange or by any financial exchange as defined in the Financial Markets Control Act, 1989 (Act No. 55 of 1989);”;

(b) by the addition to subsection (1)(b) of the following subparagraph:

“(x) if the security constitutes a warrant and the beneficial ownership therein is acquired by the issuer thereof.”

(2) (a) Subsection (1)(a) shall be deemed to have come into operation on 1 April 2002 and shall apply in respect of any interest-bearing debenture issued on or after that date. 15

(b) Subsection (1)(b) shall be deemed to have come into operation on 1 April 2002 and shall apply in respect of any change in beneficial ownership in a warrant on or after that date.

**Amendment of section 3 of Act 9 of 1999, as amended by section 111 of Act 53 of 1999** 20

61. (1) Section 3 of the Skills Development Levies Act, 1999, is hereby amended by the addition to subsection (5) of the following paragraph:

“(e) which is in terms of paragraph 11C of the Fourth Schedule to the Income Tax Act, 1962, deemed to be paid or payable by an employer which is a private company for purposes of that Act, to any person who is a director of that private company.” 25

(2) Subsection (1) shall be deemed to have come into operation on 1 March 2002.

**Amendment of section 4 of Act 9 of 1999, as amended by section 112 of Act 53 of 1999 and section 91 of Act 30 of 2000** 30

62. Section 4 of the Skills Development Levies Act, 1999, is hereby amended by the substitution for paragraph (c) of the following paragraph:

“(c) any public benefit organisation contemplated in section 10(1)(cN) of the Income Tax Act, which solely carries on any [religious or charitable] public benefit activity [determined by the Minister of Finance in terms of section 30 of] contemplated in paragraphs 1, 2(a), (b), (c) and (d) and 5 of Part I of the Ninth Schedule to that Act, or any public benefit organisation which provides funds solely to such public benefit organisation which so carries on any such public benefit activity; or” 35

**Amendment of section 21 of Act 30 of 2000, as amended by section 78 of Act 19 of 2001** 40

63. (1) Section 21 of the Taxation Laws Amendment Act, 2000, is hereby amended by the substitution for the first proviso to subsection (2)(a) of the following proviso:

“Provided that any company, society, trust, institution, union, chamber, exchange, other association of persons or fund whose receipts and accruals were exempt from tax in terms of the provisions of paragraphs (cB), (cC), (cD), (cF), (cI), (cJ), (f) and (fA) of section 10(1) of the Income Tax Act, 1962, prior to the amendment thereof by this section, which company, society, trust, institution, union, chamber, exchange, other association of persons or fund applies for approval by the Commissioner in terms of section 10(1)(d) [ii or] (iii) or (iv) or section 30 of that Act [within a period of 12 months after the date so fixed by the President] 45 50



**Wysiging van artikel 6 van Wet 31 van 1998, soos gewysig deur artikel 15 van Wet 32 van 1999, artikel 87 van Wet 30 van 2000, artikel 75 van Wet 19 van 2001 en artikel 180 van Wet 60 van 2001**

60. (1) Artikel 6 van die Wet op Belasting op Sertifikaatlose Aandele, 1998, word hierby gewysig—

(a) deur die volgende subparagraaf by paragraaf (a) van subartikel (1) te voeg:

“(iv) indien die aandele rentedraende skuldbriewe is met inbegrip van skuldbriefeffekte, skuldbriefverbande en soortgelyke aandele van ’n regs persoon, hetsy dit ’n las teen die bates van die regs persoon uitmaak al dan nie, wat op enige effektebeurs of ’n finansiële beurs soos in die Wet op Beheer van Finansiële Markte, 1989 (Wet No. 55 van 1989), omskryf genoteer is”; en

(b) deur die volgende subparagraaf by paragraaf (b) van subartikel (1) te voeg:

“(x) indien die aandeel ’n sekuriteitsreg is en die voordelige eienaarskap daarin deur die uitreiker daarvan verkry word.”

(2) (a) Subartikel (1)(a) word geag op 1 April 2002 in werking te getree het en is van toepassing ten opsigte van enige skuldinstrument op of na daardie datum uitgereik.

(b) Subartikel (1)(b) word geag op 1 April 2002 in werking te getree het en is van toepassing ten opsigte van enige verandering in voordelige eienaarskap in ’n sekuriteitsreg op of na daardie datum.

**Wysiging van artikel 3 van Wet 9 van 1999, soos gewysig deur artikel 111 van Wet 53 van 1999**

61. (1) Artikel 3 van die “uMthetho weZibizontela wokuThuthukisa aMakhono, 1999” (“Skills Development Levies Act, 1999”), word hierby gewysig deur die volgende paragraaf by subartikel (5) te voeg:

“(e) lokho ngokomhlathi 11C weSheduli yeSine yoMthetho weNtela wemali eNgenayo, 1962, ithathwa njengehlawulwe noma ehlawulekayo umqashi oyinkampani yangasese ngokwalowoMthetho, kulowo muntu oyiphini laleyo nkamapni yangasese.”

(2) Subartikel (1) word geag op 1 Maart 2002 in werking te getree het.

**Wysiging van artikel 4 van Wet 9 van 1999, soos gewysig deur artikel 112 van Wet 53 van 1999 en artikel 91 van Wet 30 van 2000**

62. Artikel 4 van die “uMthetho weZibizontela wokuThuthukisa aMakhono, 1999” (“Skills Development Levies Act, 1999”), word hierby gewysig deur paragraaf (c) deur die volgende paragraaf te vervang:

“(c) noma iyiphi inhlango yosizo lwesihle lomphakathi e[si]catshangwe kusigaba 10(1)(cN) soMthetho weNtela wemali eNgenayo, noma eqhuba kuphela [owenkolo noma owesihle] umsebenzi wosizo lomphakathi [enqunye nguNgqongqoshe wezeZimali njengokuyala kwesigaba 30 salowo Mthetho esicatshangwe] ocatshangwe kulemihlathi 1, 2(a), (b), (c) kanye no (d) futhi 5 weNxenye 1 weSheduli yeSishiyagalolunye salowo Mthetho noma iyiphi inhlango yosizo lwesihle lomphakathi enikeza usizo lwezimali kuphela kuleyo nhlangano yosizo lwesihle lomphakathi eqhuba [kanjalo] lowo msebenzi wosizo lwesihle lomphakathi; noma”.

**Wysiging van artikel 21 van Wet 30 van 2000**

63. (1) Artikel 21 van die Wysigingswet op Belastingwette, 2000, word hierby gewysig deur die eerste voorbehoudsbepaling by paragraaf (a) van subartikel (2) deur die volgende voorbehoudsbepaling te vervang:

“Met dien verstande dat enige maatskappy, genootskap, trust, instelling, kamer, beurs, ander vereniging van persone of fonds wie se ontvangste en toevallings ingevolge die bepalings van paragrawe (cB), (cC), (cD), (cF), (cI), (cJ), (f) en (fA) van artikel 10(1) van die Inkomstebelastingwet, 1962, vrygestel was van belasting voor die wysiging daarvan deur hierdie artikel, welke maatskappy, genootskap, trust, instelling, ander vereniging van persone of fonds [binne ’n tydperk van 12 maande na die datum aldus deur die President bepaal] voor 31 Desember 2003, ingevolge artikel 10(1)(d)[(ii) of] (iii) of (iv) of artikel 30 van daardie Wet vir

before 31 December 2003, or submits a written undertaking as provided for in the said section 30 [**within such period**] before that date, shall continue to enjoy exemption until written notification by the Commissioner of his decision in terms of the said section 10(1)(d) [**ii or**] (iii) or (iv) or section 30:”;

(2) Subsection (1) shall be deemed to have come into operation on the date that section 21 of the Taxation Laws Amendment Act, 2000, came into operation. 5

#### **Amendment of section 40 of Act 19 of 2001**

64. (1) Section 40(1) of the Revenue Laws Amendment Act, 2001, is hereby amended—

(a) by the substitution for the words, in the proposed section 19A(1)(a)(i) of the Customs and Excise Act, 1964 (Act No. 91 of 1964), preceding subparagraph (aa) of the following words: 10

“determine whether any such goods specified in such rule shall be entered or deemed to have been entered for home consumption at the time of issuing any prescribed document and removal from, or on receipt in, or at any time determined in such rule in respect of—”;

(b) by the addition to the proposed section 19A(1) of the Customs and Excise Act, 1964, of the following paragraph: 15

“(c) Notwithstanding anything to the contrary in this Act contained, goods in a customs and excise manufacturing warehouse which have been entered or deemed to have been entered for home consumption on the date of receipt in such warehouse or at the time prescribed as contemplated in paragraph (a)(i) or any goods manufactured from such goods may, subject to such conditions and procedures as the Commissioner may prescribe by rule, be removed in bond or exported from such warehouse by the licensee, as if such goods have not been so entered or deemed to have been so entered for home consumption.” 20 25

(2) Subsection (1) shall come into operation on the date or dates that section 40(1) of the Revenue Laws Amendment Act, 2001, come into operation, as contemplated in section 40(2) of the said Act. 30

#### **Amendment of section 51 of Act 19 of 2001**

65. (1) Section 51 of the Revenue Laws Amendment Act, 2001, is hereby amended by the substitution in subsection (1) in so far as it inserts section 101A(10)(c) in the Customs and Excise Act, 1964, for the words preceding subparagraph (i) thereof of the following words: 35

“For the purposes of the definition of ‘digital signature’, a digital signature is an electronic signature created by computer, intended by the registered user using it and by the Commissioner accepting it to have the same force and effect as the use of a manual signature and which is—”.

(2) Subsection (1) shall be deemed to have come into operation on the date on which section 51(1) of the Revenue Laws Amendment Act, 2001 comes into operation. 40

#### **Amendment of section 5 of Act 60 of 2001**

66. (1) Section 5 of the Second Revenue Laws Amendment Act, 2001, is hereby amended by the substitution in subsection (1), for the proposed section 11A(2) of the Marketable Securities Tax Act, 1948, of the following subsection: 45

“(2) The provisions of the Income Tax Act, 1962, relating to—

(a) objections and appeals, as provided for in Part III of Chapter III and the rules promulgated thereunder; and

(b) settlement of disputes, as provided for in section 107B, shall *mutatis mutandis* apply in respect of any objection lodged or appeal noted or any dispute settled in terms of this Act.”; 50

(2) Subsection (1) shall come into operation on the date on which section 5 of the Second Revenue Laws Amendment Act, 2001, comes into operation.

goedkeuring deur die Kommissaris aansoek doen, of [binne bedoelde tydperk] voor daardie datum 'n skriftelike onderneming indien soos in genoemde artikel 30 bepaal, gaan voort om vrystelling te geniet tot skriftelike kennisgewing deur die Kommissaris van sy besluit ingevolge genoemde artikel 10(1)(d)[(ii) of] (iii) of (iv) of artikel 30:”.

(2) Subartikel (1) word geag in werking te getree het op die datum wat artikel 21 van die Wysigingswet op Belastingwette, 2000, in werking getree het.

#### Wysiging van artikel 40 van Wet 19 van 2001

64. (1) Artikel 40(1) van die Wysigingswet op Inkomstewette, 2001, word hierby gewysig—

(a) deur die woorde in die voorgestelde artikel 19A(1)(a)(i) van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), wat subparagraaf (aa) voorafgaan deur die volgende woorde te vervang:

“bepaal of sodanige goedere wat in sodanige reël vermeld word geklaar moet word of geag word geklaar te wees vir plaaslike verbruik ten tyde van die uitreik van enige voorgeskrewe dokument en verwydering daarvan uit, of by ontvangs in, of op enige tyd bepaal in sodanige reël ten opsigte van—”;

(b) deur die volgende paragraaf by die voorgestelde artikel 19A(1) van die Doeane- en Aksynswet, 1964, by te voeg:

“(c) Ondanks andersluidende bepalings van hierdie Wet, kan goedere in 'n doeane- en aksynsvervaardigingspakhuis wat vir binnelandse verbruik geklaar is of wat geag word vir binnelandse verbruik geklaar te wees op die datum van ontvangs in sodanige pakhuis of op die voorgeskrewe tyd soos beoog in paragraaf (a)(i), of enige goedere van sodanige goedere vervaardig, onderhewig aan sodanige voorwaardes en prosedures, wat die Kommissaris by reël voorskryf, deur die gelisensieerde vanuit sodanige pakhuis onder waarborg verwyder word of uitgevoer word, asof sodanige goedere nie so geklaar is of geag word om so geklaar te wees vir binnelandse verbruik nie.”.

(2) Subartikel (1) tree in werking op die datum of datums wat artikel 40(1) van die Wysigingswet op Inkomstewette, 2001, in werking tree soos in artikel 40(2) van daardie Wet bedoel.

#### Wysiging van artikel 51 van Wet 19 van 2001

65. (1) Artikel 51 van die Wysigingswet op Inkomstewette, 2001, word hierby gewysig deur in subartikel (1) in sover dit artikel 101A(10)(c) in die Doeane- en Aksynswet, 1964, invoeg, die woorde wat subparagraaf (i) daarvan voorafgaan deur die volgende woorde te vervang:

“Vir die doel van die definisie van ‘digitale handtekening’ is 'n digitale handtekening 'n elektroniese handtekening deur 'n rekenaar geskep, wat deur die geregistreerde gebruiker wat dit gebruik en deur die Kommissaris wat dit ontvang bedoel word om dieselfde krag en effek te hê as 'n handgeskrewe handtekening wat—”

(2) Subartikel (1) tree in werking op die datum wat artikel 51(1) van die Wysigingswet op Inkomstewette, 2001, in werking tree.

#### Wysiging van artikel 5 van Wet 60 van 2001

66.(1) Artikel 5 van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig deur in subartikel (1), die voorgestelde artikel 11A(2) van die Handelseffektebelastingwet, 1948, deur die volgende subartikel te vervang:

“(2) Die bepalings van die Inkomstebelastingwet, 1962, met betrekking tot—

(a) besware en appëlle, soos in Deel III van Hoofstuk III en die reëls daarkragtens uitgevaardig bepaal; en

(b) die beslegting van geskille, soos in artikel 107B bepaal, is *mutatis mutandis* van toepassing ten opsigte van enige beswaar ingedien of appël aangeteken of enige geskil besleg ingevolge hierdie Wet.”.

(2) Subartikel (1) tree in werking op die datum waarop artikel 5 van die Tweede Wysigingswet op Belastingwette, 2001, in werking tree.

**Amendment of section 10 of Act 60 of 2001**

67. (1) Section 10 of the Second Revenue Laws Amendment Act, 2001, is hereby amended by the substitution in subsection (1), for the proposed section 18(2) of the Transfer Duty Act, 1949, of the following subsection:

“(2) The provisions of the Income Tax Act, 1962, relating to— 5

(a) objections and appeals, as provided for in Part III of Chapter III and the rules promulgated thereunder; and

(b) settlement of disputes, as provided for in section 107B, shall *mutatis mutandis* apply in respect of any objection lodged or appeal noted or any dispute settled in terms of this Act.”; 10

(2) Subsection (1) shall come into operation on the date on which section 10 of the Second Revenue Laws Amendment Act, 2001, comes into operation.

**Amendment of section 15 of Act 60 of 2001**

68. (1) Section 15 of the Second Revenue Laws Amendment Act, 2001, is hereby amended by the substitution in subsection (1), for the proposed section 24(2) of the Estate Duty Act, 1955, of the following subsection: 15

“(2) The provisions of the Income Tax Act, 1962, relating to—

(a) objections and appeals, as provided for in Part III of Chapter III and the rules promulgated thereunder; and

(b) settlement of disputes, as provided for in section 107B, shall *mutatis mutandis* apply in respect of any objection lodged or appeal noted or any dispute settled in terms of this Act.”. 20

(2) Subsection (1) shall come into operation on the date on which section 15 of the Second Revenue Laws Amendment Act, 2001, comes into operation.

**Amendment of section 53 of Act 60 of 2001** 25

69. (1) Section 53 of the Second Revenue Laws Amendment Act, 2001, is hereby amended by the deletion of paragraph (d) of subsection (1).

(2) Subsection (1) shall be deemed to have come into operation on the date that section 53 of the Second Revenue Laws Amendment Act, 2001, comes into operation.

**Amendment of section 54 of Act 60 of 2001** 30

70. (1) Section 54 of the Second Revenue Laws Amendment Act, 2001, is hereby amended by the substitution for paragraph (d) of subsection (1), in so far as it inserts paragraph (b) of the proposed proviso to section 83(4) of the Income Tax Act, 1962, of the following:

“(b) where any such appeal relates to the valuation of immovable property, or of both movable and immovable property, such third member shall, if the President of the court, the Commissioner or the appellant so desires, be a person appointed by the Commissioner from amongst persons approved by the President of the Republic, **[an additional member]** and who shall be a person appointed and carrying on business as a sworn appraiser who has skills or knowledge relating to the purpose for which the property is utilised; and”.

(2) Subsection (1) shall be deemed to have come into operation on the date that section 54 of the Second Revenue Laws Amendment Act, 2001, comes into operation.

**Amendment of section 63 of Act 60 of 2001**

71. (1) Section 63 of the Second Revenue Laws Amendment Act, 2001, is hereby amended by the substitution for subsection (2) of the following subsection: 45

“(2) The provisions contained in the regulations prescribing the circumstances under which the Commissioner may **[waive any claim for purposes of the settlement of]** settle any dispute and the reporting requirements, as contemplated in section 107B of the Income Tax Act, 1962, must be **[incorporated into the Income Tax Act, 1962,]** tabled in Parliament within a period of 12 months from the date that the regulations come into operation for incorporation into the Income Tax Act, 1962.”. 50

(2) Subsection (1) shall be deemed to have come into operation on 12 December 2001. 55

**Wysiging van artikel 10 van Wet 60 van 2001**

67.(1) Artikel 10 van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig deur in subartikel (1), die voorgestelde artikel 18(2) van die Wet op Hereregte, 1949, deur die volgende subartikel te vervang:

“(2) Die bepalings van die Inkomstebelastingwet, 1962, met betrekking tot— 5

(a) besware en appèlle, soos in Deel III van Hoofstuk III en die reëls daarkragtens uitgevaardig, bepaal; en

(b) die beslegting van geskille, soos in artikel 107B bepaal, is mutatis mutandis van toepassing ten opsigte van enige beswaar ingedien of appèl aangeteken of enige geskil besleg ingevolge hierdie Wet.”. 10

(2) Subartikel (1) tree in werking op die datum waarop artikel 10 van die Tweede Wysigingswet op Belastingwette, 2001, in werking tree.

**Wysiging van artikel 15 van Wet 60 van 2001**

68. (1) Artikel 15 van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig deur in subartikel (1), die voorgestelde artikel 24(2) van die Boedelbelastingwet, 1955, deur die volgende subartikel te vervang: 15

“(2) Die bepalings van die Inkomstebelastingwet, 1962, met betrekking tot—

(a) besware en appèlle, soos in Deel III van Hoofstuk III en die reëls daarkragtens uitgevaardig, bepaal; en

(b) die beslegting van geskille, soos in artikel 107B bepaal, is mutatis mutandis van toepassing ten opsigte van enige beswaar ingedien of appèl aangeteken of enige geskil besleg ingevolge hierdie Wet.”. 20

(2) Subartikel (1) tree in werking op die datum waarop artikel 15 van die Tweede Wysigingswet op Inkomstewette, 2001, in werking tree.

**Wysiging van artikel 53 van Wet 60 van 2001**

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69. (1) Artikel 53 van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig deur paragraaf (d) van subartikel (1) te skrap.

(2) Subartikel (1) word geag in werking te tree op die datum wat artikel 53 van die Tweede Wysigingswet op Inkomstewette, 2001, in werking tree.

**Wysiging van artikel 54 van Wet 60 van 2001**

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70. (1) Artikel 54 van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig deur in die Engelse teks paragraaf (d) van subartikel (1), vir sover dit paragraaf (b) van die voorgestelde voorbehoudsbepaling by artikel 83(4) by die Inkomstewet, 1962, invoeg, deur die volgende te vervang:

“(b) where any such appeal relates to the valuation of immovable property, or of both movable and immovable property, such third member shall, if the President of the court, the Commissioner or the appellant so desires, be a person appointed by the Commissioner from amongst persons approved by the President of the Republic, [an additional member] and who shall be a person appointed and carrying on business as a sworn appraiser who has skills or knowledge relating to the purpose for which the property is utilised; and”.

(2) Subartikel (1) word geag in werking te tree op die datum waarop artikel 54 van die Tweede Wysigingswet op Inkomstewette, 2001, in werking tree.

**Wysiging van artikel 63 van Wet 60 van 2001**

71. (1) Artikel 63 van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang: 45

“(2) Die bepalings in die regulasies wat die omstandighede voorskryf waaronder die Kommissaris [van] enige [eis kan afstand doen vir doeleindes van ’n beslegting van ’n] geskil kan besleg en die verslagdoeningsvereistes, soos in artikel 107B van die Inkomstebelastingwet, 1962, bedoel, moet binne ’n tydperk van 12 maande vanaf die datum waarop die regulasies in werking tree in Parlement ter tafel gelê word vir insluiting in die Inkomstebelastingwet, 1962, [geïnkorporeer word].”.

(2) Subartikel (1) word geag op 12 Desember 2001 in werking te getree het. 50

**Amendment of section 68 of Act 60 of 2001**

72. (1) Section 68 of the Second Revenue Laws Amendment Act, 2001, is hereby amended by the deletion of paragraph (a) of subsection (1).

(2) Subsection (1) shall be deemed to have come into operation on 12 December 2001.

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**Amendment of section 113 of Act 60 of 2001**

73. (1) Section 113 of the Second Revenue Laws Amendment Act, 2001, is hereby amended by the substitution for the proposed definition of "wharf operator" in section 1 of the Customs and Excise Act, 1964, of the following definition:

" 'wharf operator' means the licensee in control of any goods on any wharf contemplated in section 6(1)(gA) and licensed in terms of the provisions of this Act where any imported or exported goods, [which are] whether or not containerised, including goods in bulk, are landed from or loaded into any ship."

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(2) Subsection (1) shall be deemed to have come into operation on the date on which section 113(1) of the Second Revenue Laws Amendment Act, 2001, comes into operation.

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**Amendment of section 116 of Act 60 of 2001**

74. (1) Section 116(1)(b) of the Second Revenue Laws Amendment Act, 2001, is hereby amended by the substitution for the proposed section 6(1)(gA) in the Customs and Excise Act, 1964, of the following:

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"(gA) wharfs on which goods imported or exported, [which are] whether or not containerised, including goods in bulk, may be landed from or loaded into any ship by, and be under the control of, a wharf operator;"

(2) Subsection (1) shall be deemed to have come into operation on the date on which section 116(1) of the Second Revenue Laws Amendment Act, 2001, comes into operation.

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**Amendment of section 130 of Act 60 of 2001**

75. (1) Section 130(1) of the Second Revenue Laws Amendment Act, 2001, is hereby amended by the substitution in paragraph (h), for the words preceding paragraph (a) and for paragraphs (a) and (b) of the proposed section 75(18) of the Customs and Excise Act, 1964 (Act No. 91 of 1964), of the following words and paragraphs:

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"Subject to the provisions of the proviso to section 20(5) and items 412.07, 412.08, 412.09, 531.00, 532.00, 608.01, 608.02, 608.03, 608.04, 615.01, 615.02 and 615.03 of Schedules No. 4, 5 and 6 no rebate or refund of duty in respect of any loss or deficiency of any nature of any goods shall be allowed, but the Commissioner may allow a deduction from the dutiable quantity of the undermentioned goods of a quantity equal to the percentage stated below in each case, namely—

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(a) in the case of wine spirits (ethyl alcohol), excluding spirits specified in paragraph (bA), manufactured in the Republic received in, and entered for use and used in, such a customs and excise manufacturing warehouse for such purposes, and in accordance with such procedures as the Commissioner may prescribe by rule, 1,5 per cent of the quantity so received and entered;

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(b) in the case of spirits (ethyl alcohol), other than wine spirits, manufactured in the Republic received in, and entered for use and used in, such a customs and excise manufacturing warehouse for such purposes, and in accordance with such procedures as the Commissioner may prescribe by rule, 1,5 per cent of the quantity so received and entered."

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(2) Subsection (1) shall be deemed to have come into operation on the date section 130(h) and (i) of the Second Revenue Laws Amendment Act, 2001 comes into operation.

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**Amendment of section 137 of Act 60 of 2001**

76. (1) Section 137 of the Second Revenue Laws Amendment Act, 2001, is hereby amended—

**Wysiging van artikel 68 van Wet 60 van 2001**

72. (1) Artikel 68 van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig deur paragraaf (a) van subartikel (1) te skrap.

(2) Subartikel (1) word geag op 12 Desember 2001 in werking te getree het.

**Wysiging van artikel 113 van Wet 60 van 2001**

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73. (1) Artikel 113 van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig deur die voorgestelde omskrywing van “kaaibediener” in artikel 1 van die Doeane- en Aksynswet, 1964, deur die volgende omskrywing te vervang:

“ ‘kaaibediener’ die gelisensieerde wat beheer het oor enige goedere op enige kaai in artikel 6(1)(gA) beoog en ingevolge die bepalings van hierdie Wet gelisensieer 10 waar enige ingevoerde of uitgevoerde goedere [wat nie] of dit behouer is al dan nie, met inbegrip van goedere in massa, geland word van en gelaai word op enige skip;”.

(2) Subartikel (1) word geag in werking te tree op die datum waarop artikel 113(1) van die Tweede Wysigingswet op Inkomstewette, 2001, in werking tree. 15

**Wysiging van artikel 116 van Wet 60 van 2001**

74. (1) Artikel 116(1)(b) van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig deur die voorgestelde artikel 6(1)(gA) in die Doeane- en Aksynswet, 1964, deur die volgende te vervang:

“(gA) kaaie waarop ingevoerde of uitgevoerde goedere [wat nie] of dit behouer is 20 al dan nie, met inbegrip van goedere in massa, geland kan word van of gelaai kan word op enige skip deur en wat onder beheer is van ’n kaaibediener.”.

(2) Subartikel (1) word geag in werking te tree op die datum waarop artikel 116(1) van die Tweede Wysigingswet op Inkomstewette, 2001, in werking tree. 25

**Wysiging van artikel 130 van Wet 60 van 2001**

75. (1) Artikel 130(1) van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig deur in paragraaf (h) vir die woorde wat paragraaf (a) voorafgaan en paragrawe (a) en (b) van die voorgestelde artikel 75(18) van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), deur die volgende woorde en paragrawe te vervang: 30

“Behoudens die bepalings van die voorbehoudsbepaling by artikel 20(5) en items 412.07, 412.08, 412.09, 531.00, 532.00 608.01, 608.02, 608.03, 608.04, 615.01, 615.02 en 615.03 van Bylaes Nos. 4, 5 en 6 word geen korting op of terugbetaling van reg ten opsigte van enige verlies of tekort van enige aard van enige goedere 35 toegestaan nie, maar die Kommissaris kan die aftrekking toelaat van die belasbare hoeveelheid van die hieronder genoemde goedere van ’n hoeveelheid gelyk aan die persentasie hieronder in elke geval vermeld naamlik—

(a) in die geval van wynspiritus (etielalkohol), uitgesonderd spiritus in paragraaf (bA) vermeld in die Republiek vervaardig wat ontvang is in, en geklaar vir gebruik en gebruik is in sodanige doeane- en aksynsvervaardigingspakhuis vir 40 sodanige doeleindes en ooreenkomstig sodanige prosedures wat die Kommissaris by reël voorskryf, 1,5 per sent van die hoeveelheid so ontvang en geklaar;

(b) in die geval van ander spiritus (etielalkohol), as wynspiritus in die Republiek vervaardig ontvang in, en geklaar vir gebruik en gebruik in sodanige doeane- 45 en aksynsvervaardigingspakhuis vir sodanige doeleindes en ooreenkomstig sodanige prosedures wat die Kommissaris by reël voorskryf, 1,5 per sent van die hoeveelheid so ontvang en geklaar.”.

(2) Subartikel (1) word geag in werking te tree op die datum wat artikel 130(h) en (i) van die Tweede Wysigingswet op Inkomstewette, 2001, in werking tree. 50

**Wysiging van artikel 137 van Wet 60 van 2001**

76. (1) Artikel 137(1) van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig—

- (a) by the substitution for the proposed section 97(1)(a) of the Customs and Excise Act, 1964 (Act No. 91 of 1964), of the following paragraph:
- “(a) any container operator, master, pilot, or other carrier may, and shall in the circumstances specified in paragraph (b), instead of himself or herself performing any act, including the answering of questions required by or under any provision of this Act, appoint an agent **[registered]** licensed under the provisions of this Act to perform any such act;”;
- (b) by the substitution for the proposed section 97(2)(a) of the Customs and Excise Act, 1964 (Act No. 91 of 1964), of the following paragraph:
- “(a) Any such agent shall be a legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic or a natural person ordinarily resident in the Republic with a permanent business establishment in the Republic.”; and
- (c) by the addition to the proposed section 97 of the Customs and Excise Act, 1964, (Act No. 91 of 1964), of the following subsection:
- “(3) For the purposes of this section—
- (a) ‘agent’ includes, subject to subsection (2)(a), a person carrying on a business as an ‘airline’ or a ‘shipping line’;
- (b) (i) ‘airline’ means any transport enterprise offering or operating an international air service;
- (ii) ‘shipping line’ means any transport enterprise offering or operating an international shipping service.”.
- (2) Subsection (1) shall be deemed to have come into operation on the date section 137(1) of the Second Revenue Laws Amendment Act, 2001, comes into operation.

#### Amendment of section 145 of Act 60 of 2001

77. (1) Section 145 of the Second Revenue Laws Amendment Act, 2001, is hereby amended by the substitution in subsection (1), for the proposed section 32B(2) of the Stamp Duties Act, 1968, of the following subsection:
- “(2) The provisions of the Income Tax Act, 1962, relating to—
- (a) objections and appeals, as provided for in Part III of Chapter III and the rules promulgated thereunder; and
- (b) settlement of disputes, as provided for in section 107B, shall *mutatis mutandis* apply in respect of any objection lodged or appeal noted or any dispute settled in terms of this Act.”.
- (2) Subsection (1) shall be deemed to have come into operation on the date section 145 of the Second Revenue Laws Amendment Act, 2001 (Act No. 60 of 2001) came into operation.

#### Amendment of section 160 of Act 60 of 2001

78. (1) Section 160 of the Second Revenue Laws Amendment Act, 2001, is hereby amended—
- (a) by the substitution in paragraph (f), for the proposed section 33(4) of the Value-Added Tax Act, 1991, of the following subsection:
- “(4) The provisions of sections 83(8), [(9), (10),] (11), (12), (14), [(15), (16),] (17), (18), [and] (19), [and] 84, [and] 85, 107A and 107B of the Income Tax Act and any regulations under that Act relating to any appeal to the tax court or to the settlement of disputes shall *mutatis mutandis* apply with reference to any appeal under this section which is or is to be heard by that court or to any settlement of a dispute in terms of this Act.”; and
- (b) by the addition of the following subsection, the present section becoming subsection (1):
- “(2) Subsection (1) shall come into operation on a date fixed by the President by proclamation in the *Gazette*.”.
- (2) Subsection (1)(a) shall be deemed to have come into operation on the date section 160 of the Second Revenue Laws Amendment Act, 2001 came into operation.



- (a) deur die voorgestelde artikel 97(1)(a) van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), deur die volgende paragraaf te vervang:  
 “(a) kan enige houerbediener, gesagvoerder, loods of ander karweier, en moet in die omstandighede in paragraaf (b) vermeld, in plaas van self ’n handeling, met inbegrip van die antwoord van vrae, te verrig wat hy of sy ingevolge enige bepaling van hierdie moet verrig, ’n agent wat ingevolge hierdie Wet [geregistreer] gelisensieer is, aanstel om sodanige handeling te verrig.”;
- (b) deur die voorgestelde artikel 97(2)(a) van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), deur die volgende paragraaf te vervang:  
 “(a) Enige sodanige agent moet ’n regs persoon wees wat in die Republiek ooreenkomstig die wette van die Republiek geregistreer is en wat sy plek van effektiewe beheer in die Republiek het of ’n natuurlike persoon wat gewoonlik in die Republiek woonagtig is met ’n permanente besigheidsinstelling in die Republiek.”; en
- (c) deur die volgende subartikel by die voorgestelde artikel 97 van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), te voeg:  
 “(3) Vir doeleindes van hierdie artikel—  
 (a) sluit ‘agent’, behoudens subartikel (2)(a), ’n persoon in wat besigheid as ’n ‘lugredery’ of ’n ‘skeepsredery’ bedryf;  
 (b) (i) beteken ‘lugredery’ enige vervoeronderneming wat ’n internasionale lugdiens aanbied of bedryf;  
 (ii) beteken ‘skeepsredery’ enige vervoeronderneming wat internasionale verskeppingsdienste aanbied of bedryf.”.
- (2) Subartikel (1) word geag in werking te tree op die datum waarop artikel 137(1) van die Tweede Wysigingswet op Inkomstewette, 2001, in werking tree.

#### Wysiging van artikel 145 van Wet 60 van 2001

- 77.(1) Artikel 145 van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig deur in subartikel (1), die voorgestelde artikel 32B(2) van die Wet op Seëlregte, 1968, deur die volgende subartikel te vervang:  
 “(2) Die bepalings van die Inkomstebelastingwet, 1962, met betrekking tot—  
 (a) besware en appëlle, soos in Deel III van Hoofstuk III en die reëls daarkragtens uitgevaardig, bepaal; en  
 (b) die beslegting van geskille, soos in artikel 107B bepaal, is mutatis mutandis van toepassing ten opsigte van enige beswaar ingedien of appël aangeteken of enige geskil besleg ingevolge hierdie Wet.”.
- (2) Subartikel (1) word geag in werking te tree op die datum waarop artikel 145 van die Tweede Wysigingswet op Belastingwette, 2001, in werking tree.

#### Wysiging van artikel 160 van Wet 60 van 2001

78. (1) Artikel 160 van die Tweede Wysigingswet op Inkomstewette, 2001, word hierby gewysig—  
 (a) deur in paragraaf (f), vir die voorgestelde artikel 33(4) van die Wet op Belasting op Toegevoegde Waarde, 1991, deur die volgende subartikel te vervang:  
 “(4) Die bepalings van artikel 83(8), [(9), (10)] (11), (12), (14), [(15), (16)] (17), (18), [en] (19), [en], 84, [en] 85, 107A en 107B van die Inkomstebelastingwet en enige regulasies kragtens genoemde Wet uitgevaardig, met betrekking tot enige appël na die [spesiale hof] belastinghof [bedoel in subartikel (1) van hierdie artikel] of die beslegting van geskille, is mutatis mutandis van toepassing met betrekking tot enige appël kragtens hierdie artikel wat deur genoemde hof aangehoor word of staan te word of enige geskil besleg ingevolge hierdie Wet.”; en  
 (b) deur die volgende subartikel by te voeg en die bestaande artikel subartikel (1) word:  
 “(2) Subartikel (1) tree in werking op ’n datum by proklamasie deur die President in die Staatskoerant bepaal.”.
- (2) Subartikel (1) word geag in werking te tree op die datum waarop artikel 160 van die Tweede Wysigingswet op Inkomstewette, 2001, in werking tree.

**Amendment of section 182 of Act 60 of 2001**

79. (1) Section 182 of the Second Revenue Laws Amendment Act, 2001, is hereby amended by the substitution in subsection (1), for the proposed section 17A(2) of the Uncertificated Securities Tax Act, 1998, of the following subsection:

- “(2) The provisions of the Income Tax Act, 1962, relating to— 5  
 (a) objections and appeals, as provided for in Part III of Chapter III and the rules promulgated thereunder; and  
 (b) settlement of disputes, as provided for in section 107B,  
shall mutatis mutandis apply in respect of any objection lodged or appeal noted or any dispute settled in terms of this Act.” 10

(2) Subsection (1) shall come into operation on the date that section 182 of the Second Revenue Laws Amendment Act, 2001, came into operation.

**Repeal of section 34 of Act 63 of 2001**

80. Section 34 of the Unemployment Insurance Act, 2001, is hereby repealed.

**Amendment of section 8 of Act 4 of 2002** 15

81. Section 8 of the Unemployment Insurance Contributions Act, 2002, is hereby amended by the substitution for subsection (3) of the following subsection:

- “(3) If the amount of any contribution, interest or penalty paid by an employer to the Commissioner was not due or payable, or is in excess of the amount due or payable in terms of this Act, that amount, or such excess amount, **[must be refunded]** becomes refundable to that employer by the Commissioner.” 20

**Substitution of section 12 of Act 4 of 2002**

82. (1) The following section is hereby substituted for section 12 of the Unemployment Insurance Contributions Act, 2002:

**“Interest on late payments** 25

**12.** An employer who fails to pay the full amount **[payable in terms of section 8 or 9 on the last day for payment as contemplated in section 8(1) or 9(1)]** of any contribution within the period for payment prescribed by this Act, must pay interest on the outstanding amount at the rate contemplated in paragraph (b) of the definition of ‘prescribed rate’ in section 1 of the Income Tax Act, calculated from the day following the last day for payment to the day that payment is received by the Commissioner or Unemployment Insurance Commissioner, as the case may be.” 30

(2) Subsection (1) shall be deemed to have come into operation on 1 April 2002.

**Amendment of section 13 of Act 4 of 2002** 35

83. (1) Section 13 of the Unemployment Insurance Contributions Act, 2002, is hereby amended by the substitution for subsection (3) of the following subsection:

- “(3) The amount of the additional penalty contemplated in subsection (2)—  
 (a) must be determined by the Commissioner or the Unemployment Insurance Commissioner, as the case may be, and must be paid by the employer within such period as the Commissioner or Unemployment Insurance Commissioner may determine; and 40  
 (b) shall be deemed to be an amount of contribution payable in terms of this Act, for purposes of—  
 (i) the determination of any interest payable in terms of section 12; and 45

**Wysiging van artikel 182 van Wet 60 van 2001**

79. (1) Artikel 182 van die Tweede Wysigingswet op Belastingwette, 2001, word hierby gewysig deur in subartikel (1), die voorgestelde artikel 17A(2) van die Wet op Belasting op Sertifikaatlose Aandele, 1998, deur die volgende subartikel te vervang:

“(2) Die bepalings van die Inkomstebelastingwet, 1962, met betrekking tot— 5

(a) besware en appèlle, soos in Deel III van Hoofstuk III en die reëls daarkragtens uitgevaardig bepaal; en

(b) die beslegting van geskille, soos in artikel 107B bepaal, is mutatis mutandis van toepassing ten opsigte van enige beswaar ingedien of appèl aangeteken of enige geskil besleg ingevolge hierdie Wet.” 10

(2) Subartikel (1)(a) tree in werking op die datum waarop artikel 182 van die Tweede Wysigingswet op Belastingwette, 2001, in werking tree.

**Herroeping van artikel 34 van Wet 63 van 2001**

80. Artikel 34 van die “Mulayo wa Ndindakhombo ya Vhushayamushumo, 2001” (“Unemployment Insurance Act, 2001”), word hierby herroep. 15

**Wysiging van artikel 8 van Wet 4 van 2002**

81. Artikel 8 van die “Mulayo Wa Zwibviswa Zwa Ndindakhombo Ya U Shaya Mushumo, 2002” (“Unemployment Insurance Contributions Act, 2002”), word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

“(3) Arali tshelede ya zwibviswa, nzwalelo kana ndatiso yo badelwaho nga mutholi kha Khomishinari, yo vha i songo tea u badelwa, kana tshelede iyo i nnzhisa, u fhira tshelede yo teaho u badelwa hu tshi tevhela Mulayo uyu, iyo tshelede yo fhiraho, i [tea u] nga humiselwa kha mutholi nga Khomishinari.” 20

**Vervanging van artikel 12 van Wet 4 van 2002**

82. (1) Artikel 12 van die “Mulayo Wa Zwibviswa Zwa Ndindakhombo Ya U Shaya Mushumo, 2002” (“Unemployment Insurance Contributions Act, 2002”), word hierby deur die volgende artikel vervang: 25

**“Nzwalelo ya u lenga u bedela**

12. Mutholi ane a kundelwa u badela tshelede yothe [i badeleaho hu tshi tevhelwa khethekanyo 8 kana 9 nga duvha la u fhedzisa sa zwe zwa bulwa kha khethekanyo 8(1) kana 9(1)], ya zwibviswa zwinwe na zwinwe kha tshifhinga tsha u badela mbadelo yo tewaho nga Mulayo uyu, u fanela u badela tshelede ya nzwalelo kha tshelede yo salah nga phimo yo bulwaho kha ndimana. (b) ya thandavhudzo ya “phimo yo tiwaho” kha khethekanyo 1 ya Mulayo wa Muthelo wa Mbuelo, yo rekanywaho u bva duvha la u fhedza la mbadelo u swika duvha line mbadelo ya tangedzwa nga Khomishinari kana Khomishinari wa Ndindakhombo Ya u Shaya Mushumo, u ya nga hune nzulele ya vha zwone.” 30 35

(2) Subartikel (1) word geag op 1 April 2002 in werking te getree het.

**Wysiging van artikel 13 van Wet 4 van 2002**

83. (1) Artikel 13 van die “Mulayo Wa Zwibviswa Zwa Ndindakhombo Ya U Shaya Mushumo, 2002” (“Unemployment Insurance Contributions Act, 2002”), word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang: 40

“(3) Tshelede ya muingo wa ndatiso yo bulwaho kha khethekanyo-thukhu (2)—

(a) i do tea u tiwa nga Khomishinari kana nga Khomishinari wa Ndindakhombo ya u Shaya Mushumo sa zwine zwa nga vha ngaho, nahone i do badelwa nga mutholi tshifhingani tshenetsho tshi ne tsha nga tiwa nga Khomishinari kana Khomishinari wa Ndindakhombo ya u Shaya Mushumo; na 45

(b) i do dhiwa i tshelede ya zwibviswa i badelwaho u ya nga uyo Mulayo, ndivho dzi dza— 50

(i) u ta nzwalelo dzi badelwaho hu tshi tevhelwa khethekanyo 12; na

- (ii) the application of the provisions of the Income Tax Act, 1962, in respect of the payment and recovery of any contribution, interest or penalty in terms of section 14(1)(d).”.

(2) Subsection (1) shall be deemed to have come into operation on 1 April 2002.

**Continuation of certain amendments of Schedules Nos. 1 to 6 and 10 to Act 91 of 1964** 5

**84.** (1) Every amendment or withdrawal of or insertion in Schedules Nos. 1 to 6, inclusive, and 10 to the Customs and Excise Act, 1964, made under section 48, 49, 56, 56A or 75(15) of that Act during the calendar year ending on 31 December 2001 shall not lapse by virtue of the provisions of section 48(6), 49, 56(3), 56A(3) or 75(16) 10 respectively, of that Act.

(2) The amendment of Part 2 of Schedule No. 1 and Schedule No. 6 to the Customs and Excise Act, 1964, made respectively under sections 48 and 75 of that Act by Government Notices R. 388 and 389 of 1 April 2002, in respect of the said Part 2 of Schedule No. 1 and Schedule No. 6 shall not lapse by virtue of the provisions of section 48(6) and section 75(16) of that Act. 15

**Short title and commencement**

**85.** (1) This Act shall be called the Taxation Laws Amendment Act, 2002.

(2) Save in so far as is otherwise provided in this Act or the context otherwise indicates, the amendments effected to the Income Tax Act, 1962, by this Act shall for purposes of assessments in respect of normal tax under the Income Tax Act, 1962, be deemed to have come into operation as from the commencement of years of assessment ending on or after 1 January 2003. 20

- (ii) u shumiswa ha mbetshelwa dza Mulayo wa Muthelo wa Mbuelo, 1962, zwi tshi elana na mbadelo na u tevhelwa ha zwibviswa zwothe, nzwalelo kana ndatiso hu tshi tevhelwa khethekanyo 14(1)(d).”.
- (2) Subartikel (1) word geag op 1 April 2002 in werking te getree het.

#### **Voortdoring van sekere wysigings van Bylaes Nos. 1 tot 6 en 10 by Wet 91 van 1964** 5

**84.** (1) Elke wysiging of intrekking van of invoeging in Bylaes Nos. 1 tot en met 6, en 10 by die Doecane- en Aksynswet, 1964, kragtens artikel 48, 49, 56, 56A of 75(15) van daardie Wet aangebring gedurende die kalenderjaar wat op 31 Desember 2001 geëindig het, verval nie uit hoofde van die bepalings van artikel 48(6), 49, 56(3), 56A(3) of 75(16), onderskeidelik, van daardie Wet nie. 10

(2) Die wysiging van Deel 2 van Bylae No. 1 en Bylae No. 6 by die Doecane- en Aksynswet, 1964, wat onderskeidelik kragtens artikels 48 en 75 van daardie Wet by Goewermentskennisgewings R. 388 en R. 389 van 1 April 2002, ten opsigte van bedoelde Deel 2 van Bylae No. 1 en Bylae No. 6 aangebring is, verval nie uit hoofde van die bepalings van artikel 48(6) en artikel 75(16) van daardie Wet nie. 15

#### **Kort titel en inwerkingtreding**

**85.** (1) Hierdie Wet heet die Wysigingswet op Belastingwette, 2002.

(2) Behalwe vir sover in hierdie Wet anders bepaal of uit die samehang anders blyk, word die wysigings aan die Inkomstebelastingwet, 1962, by hierdie Wet aangebring, vir die doeleindes van aanslae ten opsigte van normale belasting ingevolge die Inkomstebelastingwet, 1962, geag in werking te getree het met ingang van die begin van 20  
jare van aanslag wat op of na 1 Januarie 2003 eindig.

### SCHEDULE 1

#### RATES OF NORMAL TAX PAYABLE BY PERSONS (OTHER THAN COMPANIES) IN RESPECT OF THE YEARS OF ASSESSMENT ENDING 28 FEBRUARY 2003, AND BY COMPANIES IN RESPECT OF YEARS OF ASSESSMENT ENDING DURING THE PERIOD OF 12 MONTHS ENDING 31 MARCH 2003

##### (Section 8)

1. The rates of normal tax referred to in section 8 of this Act in respect of persons (other than companies) are as follows:—
- (a) in respect of the taxable income of any person (other than a company or a person in respect of which subparagraph (b) applies), an amount of tax calculated in accordance with the table below:

Taxable Income	Rates of Tax
Where the taxable income—	
Does not exceed R40 000.....	18 per cent of each R1 of the taxable income;
Exceeds R40 000 but does not exceed R80 000	R7 200 plus 25 per cent of the amount by which the taxable income exceeds R40 000;
" R80 000 " " " " R110 000	R17 200 plus 30 per cent of the amount by which the taxable income exceeds R80 000;
" R110 000 " " " " R170 000	R26 200 plus 35 per cent of the amount by which the taxable income exceeds R110 000;
" R170 000 " " " " R240 000	R47 200 plus 38 per cent of the amount by which the taxable income exceeds R170 000;
" R240 000	R73 800 plus 40 per cent of the amount by which the taxable income exceeds R240 000.

- (b) in respect of the taxable income of any trust (other than a special trust), an amount of 40 cents on each rand of taxable income.
2. The rates of normal tax referred to in section 8 of this Act in respect of companies are, subject to the provisions of paragraph 4, as follows:—
- (a) on each rand of the taxable income of any company (excluding taxable income referred to in subparagraphs (b), (c), (d), (e), (f), (g) and (h)), 30 cents, or, in the case of a company which mines for gold on any gold mine and which is in terms of an option exercised by it exempt from the payment of secondary tax on companies, 38 cents;
- (b) in respect of the taxable income of any company which qualifies as a small business corporation as defined in section 12E of the Income Tax Act, 1962, on each rand of the taxable income as does not exceed R150 000, 15 cents, and on each rand of the taxable income of such company as exceeds R150 000, 30 cents;
- (c) on each rand of the taxable income of any employment company as defined in section 12E of the Income Tax Act, 1962, 35 cents;
- (d) on each rand of the taxable income derived by any company from mining for gold on any gold mine with the exclusion of so much of the taxable income as the Commissioner for the South African Revenue Service determines to be attributable to the inclusion in the gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section 1 of the Income Tax Act, 1962, but after the set-off of any assessed loss in terms of section 20(1) of that Act, a percentage determined in accordance with the formula:

$$y = 37 - \frac{185}{x}$$

## BYLAE 1

**SKALE VAN NORMALE BELASTING BETAALBAAR DEUR PERSONE (BEHALWE MAATSKAPPE) TEN OPSIGTE VAN DIE JARE VAN AANSLAG EINDIGENDE OP 28 FEBRUARIE 2003, EN DEUR MAATSKAPPE TEN OPSIGTE VAN JARE VAN AANSLAG WAT EINDIG GEDURENDE DIE TYDPERK VAN 12 MAANDE EINDIGENDE OP 31 MAART 2003**

(Artikel 8)

1. Die skale van normale belasting bedoel in artikel 8 van hierdie Wet ten opsigte van persone (behalwe maatskappe) is soos volg:—

(a) Ten opsigte van die belasbare inkomste van 'n persoon (behalwe 'n maatskappy of 'n persoon ten opsigte waarvan subparagraaf (b) van toepassing is), 'n bedrag aan belasting wat ooreenkomstig die tabel hieronder bereken word:

Belasbare inkomste	Skale van belasting
Waar die belasbare inkomste—	
R40 000 nie te bowe gaan nie .....	18 persent van elke R1 van die belasbare inkomste;
R40 000 te bowe gaan, maar nie R80 000 nie	R7 200 plus 25 persent van die bedrag waarmee die belasbare inkomste R40 000 oorskry;
„ R80 000 „ „ „ „ R110 000	R17 200 plus 30 persent van die bedrag waarmee die belasbare inkomste R80 000 oorskry;
„ R110 000 „ „ „ „ R170 000	R26 200 plus 35 persent van die bedrag waarmee die belasbare inkomste R110 000 oorskry;
„ R170 000 „ „ „ „ R240 000	R47 200 plus 38 persent van die bedrag waarmee die belasbare inkomste R170 000 oorskry;
„ R240 000 te bowe gaan .....	R73 800 plus 40 persent van die bedrag waarmee die belasbare inkomste R240 000 oorskry.

(b) ten opsigte van die belasbare inkomste van 'n trust (behalwe 'n spesiale trust), 'n bedrag van 40 sent van elke rand van belasbare inkomste.

2. Die skale van normale belasting bedoel in artikel 8 van hierdie Wet ten opsigte van maatskappe is, behoudens die bepalings van paragraaf 4 soos volg:—

- (a) Op elke rand van die belasbare inkomste van 'n maatskappy (met uitsondering van belasbare inkomste in subparagrafe (b), (c), (d), (e), (f), (g) en (h) bedoel), 30 sent, of, in die geval van 'n maatskappy wat vir goud myn op 'n goudmyn en wat ingevolge 'n keuse deur hom uitgeoefen van die betaling van sekondêre belasting op maatskappe vrygestel is, 38 sent;
- (b) ten opsigte van die belasbare inkomste van 'n maatskappy wat as 'n kleinsakekorporasie soos in artikel 12E van die Inkomstebelastingwet, 1962, omskryf kwalifiseer, op elke rand van die belasbare inkomste wat nie R150 000 te bowe gaan nie, 15 sent, en op elke rand van die belasbare inkomste wat R150 000 te bowe gaan, 30 sent;
- (c) op elke rand van die belasbare inkomste van 'n werknemersmaatskappy soos in artikel 12E van die Inkomstebelastingwet, 1962, omskryf, 35 sent;
- (d) op elke rand van die belasbare inkomste wat deur 'n maatskappy uit die myn van goud op 'n goudmyn verkry word met uitsluiting van soveel van die belasbare inkomste as wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van “bruto inkomste” in artikel 1 van die Inkomstebelastingwet, 1962, maar na die verrekening van enige vasgestelde verlies ingevolge artikel 20(1) van die Inkomstebelastingwet, 1962, 'n persentasie vasgestel ooreenkomstig die formule:

$$y = 37 - \frac{185}{x}$$

or, in the case of a company which is in terms of an option exercised by it exempt from the payment of secondary tax on companies, in accordance with the formula:

$$y = 46 - \frac{230}{x}$$

in which formulae  $y$  represents such percentage and  $x$  the ratio expressed as a percentage which the taxable income so derived (with the said exclusion, but before the set-off of any assessed loss or deduction which is not attributable to the mining for gold from the said mine) bears to the income so derived (with the said exclusion);

- (e) on each rand of the taxable income of any company, the sole or principal business of which in the Republic is, or has been, mining for gold and the determination of the taxable income of which for the period assessed does not result in an assessed loss, which the Commissioner for the South African Revenue Service determines to be attributable to the inclusion in its gross income of any amount referred to in paragraph (j) of the definition of "gross income" in section 1 of the Income Tax Act, 1962, a rate equal to the average rate of normal tax or 30 cents, whichever is higher: Provided that for the purposes of this subparagraph, the average rate of normal tax shall be determined by dividing the total normal tax (excluding the tax determined in accordance with this subparagraph for the period assessed) paid by the company in respect of its aggregate taxable income from mining for gold on any gold mine for the period from which that company commenced its gold mining operations on that gold mine to the end of the period assessed, by the number of rands contained in the said aggregate taxable income;
- (f) on each rand of the taxable income derived by any company from carrying on long-term insurance business in respect of its individual policyholder fund, company policyholder fund and corporate fund, 30 cents;
- (g) on each rand of the taxable income (excluding taxable income referred to in subparagraphs (b), (c), (d), (e), (f) and (h)) derived by a company which has its place of effective management outside the Republic and which carries on a trade through a branch or agency within the Republic, 35 cents;
- (h) on each rand of the taxable income derived by a qualifying company as contemplated in section 37H of the Income Tax Act, 1962, subject to the provisions of the said section, zero cents:

Provided that the tax determined in accordance with any of subparagraphs (a) to (h), inclusive, shall be payable in addition to the tax determined in accordance with any other of the said subparagraphs.

3. The rates set forth in paragraphs 1 and 2 shall be the rates required to be fixed by Parliament in accordance with the provisions of section 5(2) of the Income Tax Act, 1962.

4. For the purposes of paragraph 2, income derived from mining for gold shall include any income derived from silver, osmiridium, uranium, pyrites or other minerals which may be won in the course of mining for gold, and any other income which results directly from mining for gold.

5. In this Schedule, unless the context otherwise indicates, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, bears the meaning so assigned.



of, in die geval van 'n maatskappy wat ingevolge 'n keuse deur hom uitgeoefen van die betaling van sekondêre belasting op maatskappye vrygestel is, ooreenkomstig die formule:

$$y = 46 - \frac{230}{x}$$

in welke formules  $y$  bedoelde persentasie voorstel en  $x$  die verhouding, as 'n persentasie uitgedruk, waarin die aldus verkreë belasbare inkomste (met genoemde uitsluiting, maar voor die verrekening van enige vasgestelde verlies of aftrekking wat nie aan die myn van goud uit bedoelde goudmyn toeskryfbaar is nie) staan tot die aldus verkreë inkomste (met genoemde uitsluiting);

- (e) op elke rand van die belasbare inkomste van 'n maatskappy wie se enigste of vernaamste besigheid in die Republiek die myn van goud is of was en waarvan die vasstelling van die belasbare inkomste vir die tydperk van aanslag nie op 'n vasgestelde verlies uitloop nie, wat volgens vasstelling van die Kommissaris toe te skryf is aan die inrekening by sy bruto inkomste van 'n bedrag bedoel in paragraaf (j) van die omskrywing van "bruto inkomste" in artikel 1 van die Inkomstebelastingwet, 1962, 'n skaal gelyk aan die gemiddelde skaal van normale belasting of 30 sent, watter ook al die hoogste is: Met dien verstande dat vir die doeleindes van hierdie subparagraaf die gemiddelde skaal van normale belasting vasgestel word deur die totale normale belasting (met uitsondering van die belasting wat vir die tydperk van aanslag ooreenkomstig hierdie subparagraaf vasgestel is) wat deur die maatskappy betaal is ten opsigte van sy totale belasbare inkomste uit die myn van goud op enige goudmyn vir die tydperk van wanneer daardie maatskappy sy goudmynbedrywighede op daardie goudmyn begin het tot die end van die tydperk waarvoor aangeslaan word, te deel deur die getal rande wat genoemde totale belasbare inkomste bevat;
- (f) op elke rand van die belasbare inkomste wat deur 'n maatskappy uit die dryf van langtermynversekeringsbesigheid verkry word ten opsigte van sy individuele polishouerfonds, maatskappypolishouerfonds en korporatiewe fonds, 30 sent;
- (g) op elke rand van die belasbare inkomste (uitgesonderd belasbare inkomste bedoel in subparagraawe (b), (c), (d), (e), (f) en (h)) wat deur 'n maatskappy verkry word wie se plek van effektiewe bestuur buite die Republiek geleë is en wat 'n bedryf deur 'n tak of agentskap binne die Republiek beoefen, 35 sent;
- (h) op elke rand van die belasbare inkomste wat deur 'n kwalifiserende maatskappy, soos beoog in artikel 37H van die Inkomstebelastingwet, 1962, verkry word, behoudens die bepaling van gemelde artikel, nul sent:

Met dien verstande dat die belasting ooreenkomstig enige van subparagraawe (a) tot en met (h) vasgestel, benewens die belasting vasgestel ooreenkomstig enige ander van genoemde subparagraawe betaalbaar is.

3. Dat die skale uiteengesit in paragraawe 1 en 2 die skale is wat deur die Parlement ooreenkomstig die bepaling van artikel 5(2) van die Inkomstebelastingwet, 1962, vasgestel moet word.

4. By die toepassing van paragraaf 2, sluit inkomste uit die myn van goud verkry inkomste in wat verkry is van silwer, osmiridium, uraan, piriet of ander minerale wat in die loop van die myn van goud gewin word, en enige ander inkomste wat regstreeks uit die myn van goud voortvloei.

5. In hierdie Bylae, tensy uit die samehang anders blyk, het enige woord of uitdrukking waaraan daar in die Inkomstebelastingwet, 1962, 'n betekenis toegeskryf is, die betekenis aldus daaraan toegeskryf.

## SCHEDULE 2

AMENDMENTS TO SCHEDULE NO. 1 TO THE  
CUSTOMS AND EXCISE ACT, 1964

## (Section 53)

TARIFF ITEM	TARIFF HEAD- ING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
104.00		By the substitution for tariff item 104.00 of the following:		
"104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 50 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NOS. 04.01 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 10 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
.10		Preparations, based on sorghum flour, put up for making beverages	34,7c/kg	34,7c/kg
104.05	22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW		
.10	22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09):  Mineral waters, including spa waters and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	0c/l	0c/l
.20		Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	0c/l	0c/l
.30		Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	0c/l	0c/l
104.10	22.03	BEER MADE FROM MALT	2 563c/l of absolute alcohol	2 563c/l of absolute alcohol
104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST, OTHER THAN THAT OF HEADING NO. 20.09		

## BYLAE 2

## WYSIGINGS VAN BYLAE NO. 1 BY DIE DOEANE- EN AKSYNSWET, 1964

## (Artikel 53)

TARIEF-ITEM	TARIEF-POS	BESKRYWING	SKAAL VAN REG	
			AKSYNS	DOEANE
104.00		Deur tariefitem 104.00 deur die volgende te vervang:		
"104.00		BEREIDE VOEDSELS; DRANKE, SPIRITUS EN ASYN; TABAK		
104.01	19.01	MOUTEKSTRAK; VOEDSELBEREIDINGE VAN MEELBLOM, MEEL, STYSEL OF MOUTEKSTRAK, WAT NIE KAKAOPOEIER BEVAT NIE OF WAT KAKAOPOEIER MET 'N VERHOUDING, VOLGENS MASSA, VAN MINDER AS 50 PERSENT, BEVAT, NIE ELDERS VERMELD OF INGESLUIT NIE; VOEDSELBEREIDINGE VAN GOEDERE VAN POSTE NOS. 04.01 TOT 04.04, WAT NIE KAKAOPOEIER BEVAT NIE OF WAT KAKAOPOEIER MET 'N VERHOUDING, VOLGENS MASSA, VAN MINDER AS 10 PERSENT, BEVAT, NIE ELDERS VERMELD OF INGESLUIT NIE:		
.10		Preparate op sorghummeelblom gebaseer, vir die maak van drankte bemark	34.7c/kg	34.7c/kg
104.05	22.01	WATER, MET INBEGRIIP VAN NATUURLIKE OF KUNSMATIGE MINERAALWATER EN SPUITWATER, WAT NIE BYGEVOEGDE SUIKER OF ANDER VERSOETINGSMIDDELS OF GEURMIDDELS BEVAT NIE; YS EN SNEEU		
	22.02	WATER, MET INBEGRIIP VAN MINERAALWATER EN SPUITWATER, WAT BYGEVOEGDE SUIKER OF ANDER VERSOETINGSMIDDELS OF GEURMIDDELS BEVAT, EN ANDER NIE-ALKOHOLIESE DRANKE (UITGESONDERD VRUGTE- OF GROENTESAPPE WAT IN POS NO. 20.09 VERMELD WORD):		
.10		Mineraalwater, met inbegrip van mineraalbad- en spuitwater, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word (uitgesonderd drankte wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	0c/l	0c/l
.20		Limonade en gegeurde mineraalwater, met inbegrip van gegeurde mineraalbad- en spuitwater, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word (uitgesonderd drankte wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	0c/l	0c/l
.30		Nie-alkoholiese drankte nie elders in hierdie tariefitem vermeld of ingesluit nie, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word (uitgesonderd drankte wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	0c/l	0c/l
104.10	22.03	BIER VAN MOUT GEMAAK	2563c/l absolute alkohol	2563c/l absolute alkohol
104.15	22.04	WYN VAN VARS DRUIWE, MET INBEGRIIP VAN GEFORTIFISEERDE WYN; DRUIWEMOS, BEHALWE DIÉ WAT IN POS NO. 20.09 VERMELD WORD		

## Act No. 30, 2002

## TAXATION LAWS AMENDMENT ACT, 2002

TARIFF ITEM	TARIFF HEAD-ING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
	22.05	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES		
	22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD):		
.05		Sorghum beer (excluding beer made from preparations based on sorghum flour)	7,82c/l	7,82c/l
.10		Unfortified still wine	80,7c/l	80,7c/l
.40		Fortified still wine	182,5c/l	182,5c/l
.50		Other still fermented beverages, unfortified	130,5c/l	130,5c/l
.60		Other still fermented beverages, fortified	231,4c/l	231,4c/l
.70		Sparkling wine	227,6c/l	227,6c/l
.80		Other fermented beverages (excluding sorghum beer)	275,2c/l	275,2c/l
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOLUME OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH		
	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:		
.10		Wine spirits, manufactured in the Republic by the distillation of wine	3 671c/l of absolute alcohol	—
.15		Spirits, manufactured in the Republic by the distillation of any sugar cane product	3 671c/l of absolute alcohol	—
.25		Spirits, manufactured in the Republic by the distillation of any grain product	3 671c/l of absolute alcohol	—
.29		Other spirits, manufactured in the Republic	3 671c/l of absolute alcohol	—
.60		Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	—	3 575c/l of absolute alcohol or 1537c/l
.70		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances	—	3 575c/l of absolute alcohol
104.30	24.02	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES		
.10		Cigars	76 670c/kg net	76 670c/kg net
.20		Cigarettes	175,4c/10 cigarettes	175,4c/10 cigarettes
104.35	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:		
.10		Cigarette tobacco	10 297c/kg	10 297c/kg
.20		Pipe tobacco	5 251c/kg net	5 251c/kg net".

## WYSIGINGSWET OP BELASTINGWETTE, 2002

Wet No. 30, 2002

TARIEF-ITEM	TARIEF-POS	BESKRYWING	SKAAL VAN REG	
			AKSYNS	DOEANE
	22.05	VERMOET EN ANDER WYN VAN VARS DRUIWE MET PLANTE OF ANDER AROMATIESE STOWWE GEGEUR		
	22.06	ANDER GEGISTE DRANKE (BYVOORBEELD, APPELSIDER, PEERSIDER EN MEE):		
.05		Sorghumbier (uitgesonderd bier wat van preparate wat op sorghummeelblom gebaseer is, gemaak is)	7.82c/l	7.82c/l
.10		Ongefortifiseerde nie-vonkelende wyn	80.7c/l	80.7c/l
.40		Gefortifiseerde nie-vonkelende wyn	182.5c/l	182.5c/l
.50		Ander nie-vonkelende gegiste dranke, ongefortifiseerd	123.5c/l	130.5c/l
.60		Ander nie-vonkelende gegiste dranke, gefortifiseerd	231.4c/l	231.4c/l
.70		Vonkelwyn	227.6c/l	227.6c/l
.80		Ander gegiste dranke (uitgesonderd sorghumbier)	275.2c/l	275.2c/l
104.20	22.07	ONGEDENATUREERDE ETIELALKOHOL MET 'N STERKTE VAN MINSTENS 80 PERSENT ALKOHOL VOLGENS VOLUME; ETIELALKOHOL EN ANDER SPIRITUS, GEDENATUREER, VAN ENIGE STERKTE		
	22.08	ONGEDENATUREERDE ETIELALKOHOL MET 'N STERKTE VAN MINDER AS 80 PERSENT ALKOHOL VOLGENS VOLUME; SPIRITUS, LIKEURE EN ANDER SPIRITUSDRANKE		
.10		Wynspiritus, in die Republiek vervaardig deur die distillering van wyn	3671c/l absolute alkohol	—
.15		Spiritus, in die Republiek vervaardig deur die distillering van enige suikerrietprodukt	3671c/l absolute alkohol	—
.25		Spiritus, in die Republiek vervaardig deur die distillering van enige graanprodukt	3671c/l absolute alkohol	—
.29		Ander spiritus, in die Republiek vervaardig	3671c/l absolute alkohol	—
.60		Ingevoerde spiritus van enige aard, met inbegrip van spiritus in ingevoerde spiritusdranke (uitgesonderd likeure, soetdranke en dergelike spiritusdranke wat bygevoegde suiker bevat) en in saamgestelde alkoholiese preparate met 'n alkoholsterkte van meer as 1,713 persent alkohol volgens volume	—	3575c/l absolute alkohol of 1537c/l
.70		Spiritus van enige aard in ingevoerde likeure, soetdranke en dergelike spiritusdranke wat bygevoegde suiker bevat, met of sonder geurende bestanddele	—	3575c/l absolute alkohol
104.30	24.02	SIGARE, SÉROETE, SIGARILLOS EN SIGARETTE, VAN TABAK OF TABAKSURROGATE		
.10		Sigare	76 670c/kg netto	76 670c/kg netto
.20		Sigarette	175.4c/10 sigarette	175.4c/10 sigarette
104.35	24.03	ANDER BEWERKTE TABAK EN BEWERKTE TABAKSURROGATE, 'GEHOMOGENISEERDE' OF 'HERSAAMGESTELDE' TABAK-EKSTRAKTE EN ESSENSE:		
.10		Sigarettabak	10 297c/kg	10 297c/kg
.20		Pyptabak	5251c/kg netto	5251c/kg netto".

