

Government Gazette

REPUBLIC OF SOUTH AFRICA

Vol. 679 | Cape Town / Kaapstad | 19 January 2022 | No. 45788

THE PRESIDENCY

No. 771 **19 January 2022**

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

Act No. 21 of 2021: Tax Administration Laws Amendment Act, 2021

DIE PRESIDENSIE

No. 771 **19 Januarie 2022**

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

Wet No. 21 van 2021: Wysigingswet op Belastingadministrasiewette, 2021

ISSN 1682-5845







AIDS HELPLINE: 0800-0123-22 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.

(English text signed by the President)
(Assented to 14 January 2022)

ACT

To—

- **amend the Estate Duty Act, 1955, so as to make textual corrections;**
- **amend the Income Tax Act, 1962, so as to enable the Commissioner to request certain information by public notice; to align the provision with regard to submission of a return by a foreign person in respect of withholding tax on royalties with that of withholding tax on interest; to align the refund limitation rules for dividends paid in specie with that of dividends paid in cash; to provide that the prescription periods will not apply with regard to certain deductions claimed by farmers and to provide for extended record-keeping periods; to provide for textual corrections; to provide for a penalty to be raised on an estimate of employees' tax; to provide that a first provisional tax payment and return will not be required when the duration of a year of assessment does not exceed six months; and to provide for the deletion of a penalty;**
- **amend the Customs and Excise Act, 1964, so as to make technical corrections; to expand the purposes for which air cargo may be removed to degrouping depots to include consolidation and removal to transit sheds for export; to effect amendments consequential to changes to the SARS customs accreditation system; to expand the scope of matters that SARS may investigate to confirm the validity of a diesel refund claim; and to make the unlawful possession or use of a customs uniform an offence;**
- **amend the Tax Administration Act, 2011, so as to make textual corrections; to provide for an extension in submission of a return or relevant material with regard to assessments based on an estimate; to provide for a date from which a taxpayer may lodge an objection and appeal with regard to assessments based on an estimate; to provide for an exception to prescription; and to correct a cross-reference;**
- **amend the Disaster Management Tax Relief Administration Act, 2020, so as to amend certain dates in order to provide relief under the Act,**

and to provide for matters connected therewith.

ALGEMENE VERDUIDELIKENDE NOTA:

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

(Engelse teks deur die President geteken)
(Goedgekeur op 14 Januarie 2022)

WET

Tot wysiging van—

- **die Wet op Boedelbelasting, 1955, ten einde konteksuele korreksies aan te bring;**
- **die Wet op Inkomstebelasting, 1962, ten einde die Kommissaris in staat te stel om sekere inligting per publieke kennisgewing aan te vra; om 'n bepaling met betrekking tot die indien van 'n opgawe deur 'n buitelandse persoon ten opsigte van terughoudingsbelasting op tantième, met die van terughoudingsbelasting op rente in ooreenstemming te bring; die terugbetalingsbeperkingsreëls vir dividende *in specie* met die van dividende in kontant betaal in ooreenstemming te bring; te bepaal dat die verjaringstydperke nie van toepassing sal wees ten opsigte van sekere aftrekkings deur boere geëis nie, en vir verlengde rekordhoudingstydperke voorsiening te maak; vir konteksuele korreksies voorsiening te maak; vir die heffing van 'n boete op 'n beraming van werknemersbelasting voorsiening te maak; te bepaal dat 'n eerste voorlopige belastingbetaling en opgawe nie vereis sal word waar die duur van 'n jaar van aanslag nie meer as ses maande is nie; en om vir die skrapping van 'n boete voorsiening te maak;**
- **die Doeane- en Aksynswet, 1964, ten einde tegniese korreksies aan te bring; die doeleindes waarvoor lugvrag na ontgroeperingdepots verwyder kan word, uit te brei om konsolidering en verwydering na deurvoerloodse vir uitvoer in te sluit; wysigings voortspruitend uit veranderinge aan SARS se doeane akkreditasiestelsel aan te bring; die bestek van aangeleenthede wat SARS kan ondersoek om die geldigheid van 'n diesel-terugbetalingseis te bevestig, uit te brei; en die onwettige besit of gebruik van 'n doeane uniform 'n misdryf te maak;**
- **die Wet op Belastingadministrasie, 2011, ten einde konteksuele korreksies aan te bring; voorsiening te maak vir die verlenging in die indien van 'n opgawe of tersaaklike inligting ten aansien van 'n aanslag wat op 'n raming gebaseer is; voorsiening te maak vir 'n datum waarop 'n belastingpligtige 'n beswaar en appèl ten opsigte van 'n aanslag wat op 'n raming gebaseer is, mag indien; vir n uitsondering op verjaring voorsiening te maak; en om 'n kruisverwysing te korrigeer;**
- **die Wet op Administrasie van Rampbestuurbelasting-verligting, 2020, ten einde seker datums te wysig om verligting ingevolge die Wet die verskaf,**

en vir aangeleenthede wat daarmee in verband staan voorsiening te maak.

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

Amendment of section 5 of Act 45 of 1955, as amended by section 3 of Act 59 of 1957, section 4 of Act 65 of 1960, section 10 of Act 71 of 1961, section 10 of Act 77 of 1964, section 4 of Act 81 of 1965, section 2 of Act 56 of 1966, section 7 of Act 114 of 1977, section 7 of Act 81 of 1985, section 12 of Act 87 of 1988, section 2 of Act 136 of 1991, section 9 of Act 97 of 1993, section 1 of Act 19 of 2001 and section 12 of Act 60 of 2001

1. Section 5 of the Estate Duty Act, 1955, is hereby amended—

(a) by the substitution in subsection (1)*(c)* for the words that precede item (i) of the following words:

"in the case of any right to any annuity referred to in paragraph *(a)* of subsection (2) of section three, an amount equal to the value of the annuity capitalized at twelve per cent**[.]**—";

(b) by the substitution in subsection (1) for paragraph *(d)* of the following paragraph:

"*(d)* in the case of any right to any annuity referred to in paragraph *(b)* of subsection (2) of section three, an amount equal to the value of the annuity capitalized at twelve per cent**[.]** over the expectation of life of the person to whom the right to such annuity accrues on the death of the deceased, or if it is to be held for lesser period than the life of such person, over such lesser period;";

(c) by the substitution in subsection (1)*(f)* for subparagraphs (i), (ii) and (iii) of the following subparagraphs:

"(i) in the case of a usufructuary interest, by capitalizing at twelve per cent, the annual value of the right of enjoyment of the property subject to such usufructuary interest over the expectation of life of the person entitled to such interest, or if such right of enjoyment is to be held for a lesser period than the life of such person, over such lesser period;

(ii) in the case of an annuity charged upon the property, by capitalizing at twelve per cent, the amount of the annuity over the expectation of life of the person entitled to such annuity, or if it is to be held for a lesser period than the life of such person, over such lesser period; or

(iii) in the case of any other interest, by capitalizing at twelve per cent, such amount as the Commissioner may consider reasonable as representing the annual yield of such interest, over the expectation of life of the person entitled to such interest, or if such interest is to be held for a lesser period than the life of such person, over such lesser period;";

(d) by the substitution in subsection (1) for paragraph *(f)ter* of the following subsection:

"*(f)ter* in the case of any property referred to in paragraph *(d)* of subsection (3) of section three which consists only of profits, an amount determined by capitalizing at twelve per cent, such amount as the Commissioner may consider reasonable as representing the annual value of such profits over the expectation of life of the deceased immediately prior to the date of his or her death, and in the case of any other property referred to in the said paragraph the amount remaining after deducting from the fair market value of that property as at the date of death of the deceased the expenses and liabilities which the deceased would have had to bear or assume if he or she had at that date exercised his or her power of disposition;"; and

(e) by the substitution in subsection (2) for the first proviso of the following proviso:

"Provided that where the Commissioner is satisified that the property which is subject to any such interest could not reasonably be expected to produce an annual yield equal to **[12]** twelve per cent on such value of the property, the Commissioner may fix such sum as representing the annual

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

Wysiging van artikel 5 van Wet 45 van 1955, soos gewysig deur artikel 3 van Wet 59 van 1957, artikel 4 van Wet 65 van 1960, artikel 10 van Wet 71 van 1961, artikel 10 van Wet 77 van 1964, artikel 4 van Wet 81 van 1965, artikel 2 van Wet 56 van 1966, artikel 7 van Wet 114 van 1977, artikel 7 van Wet 81 van 1985, artikel 12 van Wet 87 van 1988, artikel 2 van Wet 136 van 1991, artikel 9 van Wet 97 van 1993, artikel 1 van Wet 19 van 2001 en artikel 12 van Wet 60 van 2001

1. Artikel 5 van die Wet op Boedelbelasting, 1955, word hierby gewysig—

(a) deur in die Engelse teks die woorde in subartikel (1)*(c)* wat item (i) voorafgaan, deur die volgende woorde te vervang:

''in the case of any right to any annuity referred to in paragraph *(a)* of subsection (2) of section three, an amount equal to the value of the annuity capitalized at twelve per cent**[.]**—'';

(b) deur in die Engelse teks paragraaf *(d)* in subartikel (1) deur die volgende paragraaf te vervang:

''*(d)* in the case of any right to any annuity referred to in paragraph *(b)* of subsection (2) of section three, an amount equal to the value of the annuity capitalized at twelve per cent**[.]** over the expectation of life of the person to whom the right to such annuity accrues on the dealth of the deceased, or if it is to be held for lesser period than the life of such person, over such lesser period;'';

(c) deur in die Engelse teks subparagrawe (i), (ii) en (iii) in subartikel (1)*(f)* deur die volgende subparagrawe te vervang:

''(i) in the case of a usufructuary interest, by capitalizing at twelve per cent, the annual value of the right of enjoyment of the property subject to such usufructuary interest over the expectation of life of the person entitled to such interest, or if such right of enjoyment is to be held for a lesser period than the life of such person, over such lesser period;

(ii) in the case of an annuity charged upon the property, by capitalizing at twelve per cent, the amount of the annuity over the expectation of life of the person entitled to such annuity, or if it is to be held for a lesser period than the life of such person, over such lesser period; or

(iii) in the case of any other interest, by capitalizing at twelve per cent, such amount as the Commissioner may consider reasonable as representing the annual yield of such interest, over the expectation of life of the person entitled to such interest, or if such interest is to be held for a lesser period than the life of such person, over such lesser period;'';

(d) deur in subartikel (1) paragraaf *(f)ter* deur die volgende paragraaf te vervang:

''*(f)ter* in die geval van eiendom in paragraaf *(d)* van **[sub-artikel]** subartikel (3) van artikel drie bedoel, wat slegs uit winste bestaan, 'n bedrag vasgestel deur sodanige bedrag as wat volgens die Kommissaris se mening redelikerwys die jaarlikse waarde van daardie winste verteenwoordig, te kapitaliseer teen twaalf persent oor die vermoedelike lewensduur van die oorledene onmiddellik voor die datum van sy of haar dood, en in die geval van enige ander in genoemde paragraaf bedoelde eiendom, die bedrag wat oorbly nadat van die billike markwaarde van daardie eiendom op die datum van dood van die oorledene, die uitgawes en laste afgetrek is wat die oorledene sou moes dra of aanvaar het indien hy of sy op daardie datum sy of haar bevoegdheid van beskikking uitgeoefen het;''; en

(e) deur in die Engelse teks die eerste voorbehoudsbepaling in subartikel (2) deur die volgende voorbehoudsbepaling te vervang:

''Met dien verstande dat waar die Kommissaris oortuig is dat van die goed wat aan so 'n reg onderworpe is, nie redelikerwys verwag kan word om 'n jaarlikse opbrengs gelyk aan **[12]** twaalf persent van bedoelde waarde van die goed op te lewer nie, die Kommissaris so 'n som kan vasstel as wat billikerwys die jaarlikse opbrengs voorstel, en die aldus

yield as may be reasonable, and the sum so fixed shall be deemed to be the annual value of the right of enjoyment of such property:''.

Amendment of section 18A of Act 58 of 1962, as substituted by section 24 of Act 30 of 2000 and amended by section 72 of Act 59 of 2000, section 20 of Act 30 of 2002, section 34 of Act 45 of 2003, section 26 of Act 31 of 2005, section 16 of Act 20 of 2006, section 18 of Act 8 of 2007, section 31 of Act 35 of 2007, section 1 of Act 3 of 2008, section 6 of Act 4 of 2008, section 34 of Act 60 of 2008, section 37 of Act 7 of 2010, section 44 of Act 24 of 2011, section 7 of Act 21 of 2012, section 52 of Act 31 of 2013, section 29 of Act 43 of 2014, section 3 of Act 44 of 2014, section 34 of Act 15 of 2015, section 31 of Act 17 of 2017 and section 35 of Act 23 of 2018

2. Section 18A of the Income Tax Act, 1962, is hereby amended by the substitution at the end of subsection (2)*(a)*(vi) of the word ''or'' for ''and'' and the addition of the following item:

''(vii) such further information as the Commissioner may prescribe by public notice; or''.

Amendment of section 49F of Act 58 of 1962, as amended by section 12 of Act 21 of 2012 and section 62 of Act 43 of 2014

3. Section 49F of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) If, in terms of section 49C, a foreign person is liable for any amount of withholding tax on royalties in respect of any amount of royalties that is paid to or for the benefit of the foreign person, that foreign person must pay that amount of withholding tax and submit a return by the last day of the month following the month during which the royalty is paid, unless the tax has been paid by any other person.''.

Amendment of section 64LA of Act 58 of 1962, as inserted by Act 44 of 2014 and amended by Act 13 of 2017

4. Section 64LA of the Income Tax Act, 1962, is hereby amended by the substitution for paragraph *(b)* of the following paragraph:

''*(b)* both the declaration and the written undertaking are submitted to the company within three years after the date of payment of the **[tax]** dividend in respect of which they are made,''.

Amendment of paragraph 13 of First Schedule to Act 58 of 1962, as amended by section 21 of Act 90 of 1972, section 17 of Act 101 of 1978, section 43 of Act 94 of 1983, section 79 of Act 25 of 2015, section 271 read with paragraph 74 of Act 28 of 2011 and section 79 of Act 25 of 2015

5. Paragraph 13 of the First Schedule to the Income Tax Act, 1962, is hereby amended by the addition after subparagraph (5) of the following subparagraphs:

''(6) The Commissioner may, notwithstanding the provisions of sections 99 and 100 of the Tax Administration Act, raise an assessment for any year of assessment with respect to which a deduction in terms of subparagraph (1) is allowed.

(7) Where a deduction in terms of subparagraph (1)(*a*) or (*b*) may be claimed in respect of a year of assessment, the period prescribed under section 29(3) of the Tax Administration Act after which records, books of account or documents need not be retained shall be extended to six years or eleven years respectively for such year of assessment.

(8) Where a deduction in terms of subparagraph (1)(*b*) may be claimed in a year of assessment, the period prescribed under section 97(4) of the Tax Administration Act after which a record of assessment may be destroyed shall be extended to eleven years for such year of assessment.''.

vasgestelde som geag word die jaarlikse waarde van die reg op die genot van bedoelde goed te wees:''.

Wysiging van artikel 18A van Wet 58 van 1962, soos vervang deur artikel 24 van Wet 30 van 2000 en gewysig deur artikel 72 van Wet 59 van 2000, artikel 20 van Wet 30 van 2002, artikel 34 van Wet 45 van 2003, artikel 26 van Wet 31 van 2005, artikel 16 van Wet 20 van 2006, artikel 18 van Wet 8 van 2007, artikel 31 van Wet 35 van 2007, artikel 1 van Wet 3 van 2008, artikel 6 van Wet 4 van 2008, artikel 34 van Wet 60 van 2008, artikel 37 van Wet 7 van 2010, artikel 44 van Wet 24 van 2011, artikel 7 van Wet 21 van 2012, artikel 52 van Wet 31 van 2013, artikel 29 van Wet 43 van 2014, artikel 3 van Wet 44 van 2014, artikel 34 van Wet 15 van 2015, artikel 31 van Wet 17 van 2017 en artikel 35 van Wet 23 van 2018

2. Artikel 18A van die Inkomstebelastingwet, 1962, word hierby gewysig deur die woord ''of'' aan die einde van subartikel (2)*(a)*(vi) met die woord ''en'' te vervang en die volgende item by te voeg:

''(vii) sodanige verdere inligting as wat die Kommissaris by publieke kennisgewing mag voorskryf; of''.

Wysiging van artikel 49F van Wet 58 van 1962, soos gewysig deur artikel 12 van Wet 21 van 2012 en artikel 62 van Wet 43 van 2014

3. Artikel 49F van die Inkomstebelastingwet, 1962, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

''(1) Indien, ingevolge artikel 49C, 'n buitelandse persoon aanspreeklik is vir enige bedrag van terughoudingsbelasting op tantième ten opsigte van enige bedrag van tantième wat betaal word aan of ten behoewe van die buitelandse persoon, moet daardie buitelandse persoon daardie bedrag van terughoudingsbelasting betaal en 'n opgawe indien teen die laaste dag van die maand wat volg op die maand waartydens die tantième betaal is, tensy die belasting deur enige ander persoon betaal is.

Wysiging van 64LA van Wet 58 van 1962, soos ingevoeg deur Wet 44 van 2014 en gewysig deur Wet 13 van 2017

4. Artikel 64LA van die Wet op Inkomstebelasting, 1962, word hierby gewysig deur paragraaf *(b)* deur die volgende paragraaf te vervang:

''*(b)* beide die verklaring en die skriftelike onderneming binne drie jaar na die datum van betaling van die **[belasting]** dividend ten opsigte waarvan hulle gemaak word, aan die maatskappy voorgelê word,''.

Wysiging van paragraaf 13 van die Eerste Bylae by Wet 58 van 1962, soos gewysig deur artikel 21 van Wet 90 van 1972, artikel 17 van Wet 101 van 1978, artikel 43 van Wet 94 van 1983, artikel 79 van Wet 25 van 2015, artikel 271 saamgelees met paragraaf 74 van Wet 28 van 2011 en artikel 79 van Wet 25 van 2015

5. Paragraaf 13 van die Eerste Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur die volgende subparagrawe na subparagraaf (5) by te voeg:

''(6) Die Kommissaris kan, nieteenstaande die bepalings van artikels 99 en 100 van die Wet op Belastingadministrasie, 'n aanslag uitreik vir enige jaar van aanslag ten opsigte waarvan 'n aftrekking ingevolge subparagraaf (1) toegelaat word.

(7) Waar 'n aftrekking ingevolge subparagraaf (1)(*a*) of (*b*) geëis mag word ten opsigte van 'n jaar van aanslag, sal die tydperk ingevolge artikel 29(3) van die Wet op Belastingadministrasie, voorgeskryf, waarna rekords, rekenkundige rekeninge of dokumente nie langer gehou hoef te word nie, na onderskeidelik ses jaar of elf jaar verleng word vir daardie jaar van aanslag.

(8) Waar 'n aftrekking ingevolge subparagraaf (1)(*b*) in 'n jaar van aanslag geeis mag word, sal die tydperk kragtens artikel 97(4) van die Wet op Belastingadministrasie voorgeskryf, waarna 'n rekord van 'n aanslag vernietig mag word, na elf jaar verleng word vir daardie jaar van aanslag.''.

Amendment of paragraph 6 of Fourth Schedule to Act 58 of 1962, as amended by section 83 of Act 45 of 2003, section 18 of Act 34 of 2004, section 14 of Act 61 of 2008 and section 271 read with paragraph 80 and paragraph 193 of Schedule 1 to Act 28 of 2011

6. Paragraph 6 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (1) of the following subparagraph:

"(1) If an employer fails to pay any amount of employees' tax for which **[he or her]** the employer is liable within the period allowable for payment thereof in terms of paragraph 2 SARS must, in accordance with Chapter 15 of the Tax Administration Act, impose a penalty equal to ten per cent of such amount.".

Amendment of paragraph 14 of Fourth Schedule to Act 58 of 1962, as amended by section 40 of Act 88 of 1971, section 22 of Act 4 of 2008, section 50 of Act 101 of 1990, section 57 of Act 74 of 2002, section 22 of Act 4 of 2008, section 16 of Act 61 of 2008, section 21 of Act 18 of 2009, section 22 of Act 8 of 2010, section 271 read with paragraph 85 and 194 of Schedule 1 to Act 28 of 2011, section 20 of Act 21 of 2012, section 13 of Act 23 of 2015 and section 9 of Act 33 of 2019

7. Paragraph 14 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the addition after subparagraph (6) of the following subparagraphs:

"(7) If the total amount of employees' tax deducted or withheld, or which should have been deducted or withheld for the period described in subparagraph (3), is unknown, the Commissioner may estimate the total amount based on information readily available and impose the penalty under subparagraph (6) on the amount so estimated.

(8) Where, upon determining the actual employees' tax of the person in respect of whom the penalty was imposed under subparagraph (7), it appears that the total amount of employees' tax was incorrectly estimated under subparagraph (7), the penalty must be adjusted in accordance with the correct amount of employees' tax with effect from the date of the imposition of the penalty under subparagraph (6) read with subparagraph (7).".

Amendment of paragraph 21 of Fourth Schedule to Act 58 of 1962, as amended by section 30 of Act 88 of 1965, section 46 of Act 88 of 1971, section 59 of Act 74 of 2002 and section 89 of Act 45 of 2003

8. Paragraph 21 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the insertion after subparagraph (1) of the following subparagraph:

"(1A) Subparagraph (1)*(a)* does not apply where the duration of the year of assessment in question does not exceed a period of six months.".

Amendment of paragraph 23 of Fourth Schedule to Act 58 of 1962, as amended by section 30 of Act 88 of 1965, section 53 of Act 85 of 1974, section 51 of Act 94 of 1983, section 41 of Act 121 of 1984, section 27 of Act 65 of 1986, section 53 of Act 101 of 1990 and section 11 of Act 9 of 2005

9. Paragraph 23 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the renumbering of the current paragraph as subparagraph (1); and

(b) by the addition after subparagraph (1) of the following subparagraph:

"(2) Subparagraph (1)*(a)* does not apply where the duration of the year of assessment in question does not exceed a period of six months.".

Amendment of paragraph 17 of Seventh Schedule to Act 58 of 1962, as amended by section 271 read with paragraph 104 of Schedule 1 of Act 28 of 2011

10. Paragraph 17 of the Seventh Schedule to the Income Tax Act, 1962, is hereby amended by the repeal of subparagraph (4).

Wysiging van paragraaf 6 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 83 van Wet 45 van 2003, artikel 18 van Wet 34 van 2004, artikel 14 van Wet 61 van 2008 en artikel 271 saamgelees met paragraaf 80 en paragraaf 193 van Bylae 1 by Wet 28 van 2011

6. Paragraaf 6 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (1) deur die volgende subparagraaf te vervang:

"(1) Indien 'n werkgewer versuim om 'n bedrag aan werknemersbelasting waarvoor **[hy]** die werkgewer aanspreeklik is te betaal binne die tydperk ingevolge paragraaf 2 vir die betaling daarvan toegelaat, moet SAID, ooreenkomstig Hoofstuk 15 van die Wet op Belastingadministrasie, 'n boete gelyk aan tien persent van bedoelde bedrag oplê.".

Wysiging van paragraaf 14 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 40 van Wet 88 van 1971, artikel 22 van Wet 4 van 2008, artikel 50 van Wet 101 van 1990, artikel 57 van Wet 74 van 2002, artikel 22 van Wet 4 van 2008, artikel 16 van Wet 61 van 2008, artikel 21 van Wet 18 van 2009, artikel 22 van Wet 8 van 2010, artikel 271 saamgelees met paragraaf 85 van 194 van Bylae 1 by Wet 28 van 2011, artikel 20 van Wet 21 van 2012, artikel 13 van Wet 23 van 2015 en artikel 9 van Wet 33 van 2019

7. Paragraaf 14 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur die volgende subparagrawe na subparagraaf (6) by te voeg:

"(7) Indien die totale bedrag werknemersbelasting afgetrek of teruggehou, of wat afgetrek of terugehou moes word vir die tydperk in subparagraaf (3) bedoel, onbekend is, mag die Kommissaris die totale bedrag geraam gebaseer op inligting wat redelikerwys beskikbaar is, en die boete kragtens subparagraaf (6) op die bedrag aldus geraam, hef.

(8) Waar, by bepaling van die werklike werknemersbelasting van die persoon ten opsigte van wie die boete kragtens subparagraaf (7) gehef is, dit blyk dat die totale bedrag werknemersbelasting foutief geraam is kragtens subparagraaf (7), moet die boete aangepas word in ooreenstemming met die korrekte bedrag werknemersbelasting met ingang van die datum van die heffing van die boete kragtens subparagraaf (6) saamgelees met subparagraaf (7).".

Wysiging van paragraaf 21 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 30 van Wet 88 van 1965, artikel 46 van Wet 88 van 1971, artikel 59 van Wet 74 van 2002 en artikel 89 van Wet 45 van 2003

8. Paragraaf 21 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur die volgende subparagraaf na subparagraaf (1) in te voeg:

"(1A) Subparagraaf (1)*(a)* is nie van toepassing waar die duur van die jaar van aanslag ter sprake nie 'n tydperk van ses maande oorskry nie.".

Wysiging van paragraaf 23 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 30 van Wet 88 van 1965, artikel 53 van Wet 85 van 1974, artikel 51 van Wet 94 van 1983, artikel 41 van Wet 121 van 1984, artikel 27 van Wet 65 van 1986, artikel 53 van Wet 101 van 1990 en artikel 11 van Wet 9 van 2005

9. Paragraaf 23 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur die huidige paragraaf na subparagraaf (1) te hernommer; en

(b) deur die volgende subparagraaf na subparagraaf (1) by te voeg:

"(2) Subparagraaf (1)*(a)* is nie van toepassing waar die duur van die jaar van aanslag ter sprake nie 'n tydperk van ses maande oorskry nie.".

Wysiging van paragraaf 17 van Sewende Bylae by Wet 58 van 1962, soos gewysig deur artikel 271 saamgelees met paragraaf 104 van Bylae 1 van Wet 28 van 2011

10. Paragraaf 17 van die Sewende Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (4) te skrap.

Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979, sections 1 and 15 of Act 98 of 1980, section 1 of Act 89 of 1984, section 1 of Act 84 of 1987, section 32 of Act 60 of 1989, section 51 of Act 68 of 1989, section 1 of Act 59 of 1990, section 1 of Act 19 of 1994, section 34 of Act 34 of 1997, section 57 of Act 30 of 1998, section 46 of Act 53 of 1999, section 58 of Act 30 of 2000, section 60 of Act 59 of 2000, section 113 of Act 60 of 2001, section 131 of Act 45 of 2003, section 66 of Act 32 of 2004, section 85 of Act 31 of 2005, section 7 of Act 21 of 2006, section 10 of Act 9 of 2007, section 4 of Act 36 of 2007, section 22 of Act 61 of 2008, section 1 of Act 32 of 2014, section 20 of Act 23 of 2015, section 11 of Act 33 of 2019 and section 9 of Act 24 of 2020

11. Section 1 of the Customs and Excise Act, 1964, is hereby amended by the insertion of the following subsection after subsection (5):

''(5A) A reference in—

(a) section 4 to the expression ''Department of Trade and Industry or the Economic Development Department'' or ''Department of Trade and Industry and Economic Development'' must be read as a reference to ''Department of Trade, Industry and Competition'';

(b) sections 21A, 43, 48, 49, 53, 55, 56, 56A, 57, 75 and 114 to the expression ''Trade and Industry'' must be read as a reference to ''Trade, Industry and Competition''; and

(c) section 48 to the expression ''Minister of Trade and Industry and for Economic Coordination'' must be read as a reference to ''Minister of Trade, Industry and Competition.''.

Amendment of section 6 of Act 91 of 1964, as amended by section 2 of Act 71 of 1975, section 1 of Act 52 of 1986, section 6 of Act 59 of 1990, section 3 of Act 45 of 1995, section 116 of Act 60 of 2001, section 74 of Act 30 of 2002, section 134 of Act 45 of 2003 and section 10 of Act 21 of 2006, and repealed by section 4 of Act 32 of 2014

12. Section 6 of the Customs and Excise Act, 1964, pending its repeal by the Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014), is hereby amended by the substitution in subsection (1) for paragraph *(h*C*)* of the following paragraph:

''*(h*C*)* places where degrouping depots may be established to which air cargo may be removed **[from a transit shed]** before due entry thereof, for purposes of—

[*(a)*](i) the storage, detention, unpacking or examination of consolidated packing or its contents;

[*(b)*](ii) the removal to another such degrouping depot or the delivery to importers of such contents after due entry thereof;

(iii) the packing or consolidation and removal thereof to a transit shed for export; and

[*(c)*](iv) such other activities as may be specified by rule;''.

Amendment of section 38A of Act 91 of 1964, as inserted by section 28 of Act 18 of 2009 and repealed by section 26 of Act 32 of 2014

13. Section 38A of the Customs and Excise Act, 1964, pending its repeal by the Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014), is hereby amended by the deletion in subsection (2)*(a)* of subparagraph (i).

Wysiging van artikel 1 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 95 van 1965, artikel 1 van Wet 57 van 1966, artikel 1 van Wet 105 van 1969, artikel 1 van Wet 98 van 1970, artikel 1 van Wet 71 van 1975, artikel 1 van Wet 112 van 1977, artikel 1 van Wet 110 van 1979, artikels 1 en 15 van Wet 98 van 1980, artikel 1 van Wet 89 van 1984, artikel 1 van Wet 84 van 1987, artikel 32 van Wet 60 van 1989, artikel 51 van Wet 68 van 1989, artikel 1 van Wet 59 van 1990, artikel 1 van Wet 19 van 1994, artikel 34 van Wet 34 van 1997, artikel 57 van Wet 30 van 1998, artikel 46 van Wet 53 van 1999, artikel 58 van Wet 30 van 2000, artikel 60 van Wet 59 van 2000, artikel 113 van Wet 60 van 2001, artikel 131 van Wet 45 van 2003, artikel 66 van Wet 32 van 2004, artikel 85 van Wet 31 van 2005, artikel 7 van Wet 21 van 2006, artikel 10 van Wet 9 van 2007, artikel 4 van Wet 36 van 2007, artikel 22 van Wet 61 van 2008, artikel 1 van Wet 32 van 2014, artikel 20 van Wet 23 van 2015, artikel 11 van Wet 33 van 2019 en artikel 9 van Wet 24 van 2020

11. Artikel 1 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur die volgende subartikel na subartikel (5) in te voeg:

"(5A) 'n Verwysing in—

(a) artikel 4 na die uitdrukking "Departement van Handel en Nywerheid of die Departement van Ekonomiese Ontwikkeling" of "Departement van Handel en Nywerheid en Ekonomiese Ontwikkeling" word uitgelê as 'n verwysing na "Departement van Handel, Nywerheid en Mededinging";

(b) artikels 21A, 43, 48, 49, 53, 55, 56, 56A, 57, 75 en 114 na die uitdrukking "Handel en Nywerheid" word as 'n verwysing na "Handel, Nywerheid en Mededinging" uitgelê; en

(c) artikel 48 na die uitdrukking "Minister van Handel en Nywerheid en vir Ekonomiese Koördinering" word as 'n verwysing na "Minister van Handel, Nywerheid en Mededinging" uitgelê.".

Wysiging van artikel 6 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 71 van 1975, artikel 1 van Wet 52 van 1986, artikel 6 van Wet 59 van 1990, artikel 3 van Wet 45 van 1995, artikel 116 van Wet 60 van 2001, artikel 74 van Wet 30 van 2002, artikel 134 van Wet 45 van 2003 en artikel 10 van Wet 21 van 2006, en herroep deur artikel 4 van Wet 32 van 2014

12. Artikel 6 van die Doeane- en Aksynswet, 1964, hangende die herroeping daarvan deur die Wysigingswet op Doeane en Aksyns, 2014 (Wet No. 32 van 2014), word hierby gewysig deur in subartikel (1) paragraaf *(h*C*)* deur die volgende paragraaf te vervang:

"(*h*C) plekke waar ontgroeperingsdepots opgerig mag word waarheen lugvrag **[vanaf 'n deurvoerloods]** voor behoorlike klaring daarvan verwyder kan word vir doeleindes van—

[*(a)*](i) die opslag, aanhouding, uitpak of ondersoek van gekonsolideerde verpakking of die inhoud daarvan;

[*(b)*](ii) die verwydering na 'n ander ontgroeperingsdepot of aflewering aan invoerders van sodanige inhoud na behoorlike klaring daarvan;

(iii) die verpakking of konsolidering en verwydering daarvan na 'n deurvoerloods vir uitvoer; en

[*(c)*](iv) sodanige ander doeleindes of aktiwiteite wat by reël vermeld word;".

Wysiging van artikel 38A van Wet 91 van 1964, soos ingevoeg deur artikel 28 van Wet 18 van 2009 en herroep deur artikel 26 van Wet 32 van 2014

13. Artikel 38A van die Doeane- en Aksynswet, 1964, hangende die herroeping daarvan deur die Wysigingswet op Doeane en Aksyns, 2014 (Wet No. 32 van 2014), word hierby gewysig deur in subartikel (2)*(a)* subparagraaf (i) te skrap.

Amendment of section 60 of Act 91 of 1964, as amended by section 4 of Act 85 of 1968, 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, section 46 of Act 19 of 2001, section 48 of Act 30 of 2002 and section 50 of Act 32 of 2014

14. Section 60 of the Customs and Excise Act, 1964, is hereby amended by the substitution for the heading of the following heading:

''60. Licensing **[fees according to Schedule No. 8]**''.

Amendment of section 64E of Act 91 of 1964, as amended by section 48 of Act 19 of 2001, section 50 of Act 30 of 2002, section 36 of Act 61 of 2008 and section 19 of Act 39 of 2013

15. Section 64E of the Customs and Excise Act, 1964, is hereby amended by the repeal of subsection (4).

Amendment of section 75 of Act 91 of 1964, as amended by section 13 of Act 95 of 1965, section 10 of Act 57 of 1966, section 8 of Act 85 of 1968, section 24 of Act 105 of 1969, section 8 of Act 103 of 1972, section 2 of Act 68 of 1973, section 9 of Act 71 of 1975, section 27 of Act 112 of 1977, section 8 of Act 93 of 1978, section 10 of Act 110 of 1979, section 19 of Act 86 of 1982, section 6 of Act 89 of 1984, section 11 of Act 101 of 1985, section 9 of Act 52 of 1986, section 23 of Act 84 of 1987, section 8 of Act 69 of 1988, section 13 of Act 68 of 1989, section 29 of Act 59 of 1990, section 13 of Act 61 of 1992, section 7 of Act 98 of 1993, section 10 of Act 19 of 1994, section 53 of Act 45 of 1995, section 61 of Act 30 of 2000, section 50 of Act 19 of 2001, section 130 of Act 60 of 2001, section 109 of Act 74 of 2002, section 146 of Act 45 of 2003, section 27 of Act 34 of 2004, section 92 of Act 31 of 2005, section 70 of Act 20 of 2006, section 95 of Act 35 of 2007, section 99 of Act 60 of 2008, section 63 of Act 32 of 2014 and section 16 of Act 13 of 2017

16. (1) Section 75 of the Customs and Excise Act, 1964, is hereby amended—

(a) by the substitution in subsection (1) for paragraph *(d)* of the following paragraph:

''*(d)* in respect of any excisable goods or fuel levy goods manufactured in the Republic described in Schedule No. 6, a rebate of the excise duty specified in Part 2 of Schedule No. 1 or of the fuel levy and of the Road Accident Fund levy specified respectively in Part 5A and Part 5B of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, or if duly entered for export and exported in accordance with such entry, or a refund of the excise duty, fuel levy or Road Accident Fund levy actually paid at the **[item]** time of entry for home consumption shall be granted to the extent and in the circumstances stated in the item of Schedule No. 6 in which such goods are specified, subject to compliance with the provisions of the said item and any refund under this paragraph may be paid to the person who paid the duty or any person indicated in the notes to the said Schedule No. 6:''; and

(b) by the substitution in subsection (1C) for paragraph *(a)* of the following paragraph:

''(*a*) Notwithstanding the provision of subsection (1A), the Commissioner may investigate any application for a refund of such levies on distillate fuel to establish whether the fuel has been—

(i) duly entered or is deemed to have been duly entered in terms of this Act;

(ii) purchased in the quantities stated in such return;

(iii) **[delivered to the premises of the user and is being stored and used or has been used in accordance with the purpose declared on the application for registration and the said item of Schedule No. 6.]** collected by the user or delivered for the user;

Wysiging van artikel 60 van Wet 91 van 1964, soos gewysig deur artikel 4 van Wet 85 van 1968, 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, artikel 46 van Wet 19 van 2001, artikel 48 van Wet 30 van 2002 en artikel 50 van Wet 32 van 2014

14. Artikel 60 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur die opskrif deur die volgende opskrif te vervang:

"60. Lisensiëring **[Lisensiegelde ooreenkomstig Bylae No. 8]**".

Wysiging van artikel 64E van Wet 91 van 1964, soos gewysig deur artikel 48 van Wet 19 van 2001, artikel 50 van Wet 30 van 2002, artikel 36 van Wet 61 van 2008 en artikel 19 van Wet 39 van 2013

15. Artikel 64E van die Doeane- en Aksynswet, 1964, word hierby gewysig deur subartikel (4) te skrap.

Wysiging van artikel 75 van Wet 91 van 1964, soos gewysig deur artikel 13 van Wet 95 van 1965, artikel 10 van Wet 57 van 1966, artikel 8 van Wet 85 van 1968, artikel 24 van Wet 105 van 1969, artikel 8 van Wet 103 van 1972, artikel 2 van Wet 68 van 1973, artikel 9 van Wet 71 van 1975, artikel 27 van Wet 112 van 1977, artikel 8 van Wet 93 van 1978, artikel 10 van Wet 110 van 1979, artikel 19 van Wet 86 van 1982, artikel 6 van Wet 89 van 1984, artikel 11 van Wet 101 van 1985, artikel 9 van Wet 52 van 1986, artikel 23 van Wet 84 van 1987, artikel 8 van Wet 69 van 1988, artikel 13 van Wet 68 van 1989, artikel 29 van Wet 59 van 1990, artikel 13 van Wet 61 van 1992, artikel 7 van Wet 98 van 1993, artikel 10 van Wet 19 van 1994, artikel 53 van Wet 45 van 1995, artikel 61 van Wet 30 van 2000, artikel 50 van Wet 19 van 2001, artikel 130 van Wet 60 van 2001, artikel 109 van Wet 74 van 2002, artikel 146 van Wet 45 van 2003, artikel 27 van Wet 34 van 2004, artikel 92 van Wet 31 van 2005, artikel 70 van Wet 20 van 2006, artikel 95 van Wet 35 van 2007, artikel 99 van Wet 60 van 2008, artikel 63 van Wet 32 van 2014 en artikel 16 van Wet 13 van 2017

16. (1) Artikel 75 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

(a) deur in die Engelse teks paragraaf *(d)* van subartikel (1) deur die volgende paragraaf te vervang:

"*(d)* in respect of any excisable goods or fuel levy goods manufactured in the Republic described in Schedule No. 6, a rebate of the excise duty specified in Part 2 of Schedule No. 1 or of the fuel levy and of the Road Accident Fund levy specified respectively in Part 5A and Part 5B of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, or if duly entered for export and exported in accordance with such entry, or a refund of the excise duty, fuel levy or Road Accident Fund levy actually paid at the **[item]** time of entry for home consumption shall be granted to the extent and in the circumstances stated in the item of Schedule No. 6 in which such goods are specified, subject to compliance with the provisions of the said item and any refund under this paragraph may be paid to the person who paid the duty or any person indicated in the notes to the said Schedule No. 6:";

(b) deur in subartikel (1C) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* Ondanks die bepalings van subartikel (1A), kan die Kommissaris enige aansoek om 'n terugbetaling van sodanige heffings op distillaatbrandstof ondersoek om te bepaal of die brandstof—

(i) behoorlik ingevolge hierdie Wet geklaar is of geag word behoorlik geklaar te wees;

(ii) aangekoop is in die hoeveelhede in sodanige opgawe verklaar;

(iii) **[afgelewer is by die persele van die gebruiker en geberg en ooreenkomstig die doel wat op die aansoek om registrasie verklaar is en die bedoelde item van Bylae No. 6 gebruik word of gebruik is.]** afgehaal is deur die gebruiker of afgelewer is vir die gebruiker;

(iv) dispensed directly for use, or stored in storage facilities controlled by the user and dispensed from such storage facilities for use; and

(v) used in accordance with the purpose declared on the application for registration and the said item of Schedule No. 6.''.

(2) Subsection (1)*(b)* comes into operation on a date determined by the Minister by notice in the *Gazette*.

Amendment of section 79 of Act 91 of 1964, as amended by section 2 of Act 64 of 1974, section 11 of Act 52 of 1986, section 7 of Act 105 of 1992, section 56 of Act 45 of 1995 and section 69 of Act 32 of 2014

17. Section 79 of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (1) for paragraph *(e)* of the following paragraph:

''*(e)* falsely holds himself or herself out to be an officer, or possesses or wears a customs uniform without being entitled to possess or wear such a uniform;''.

Amendment of section 93 of Act 28 of 2011, as amended by section 45 of Act 39 of 2013, section 49 of Act 23 of 2015 and section 28 of Act 24 of 2020

18. Section 93 of the Tax Administration Act, 2011, is hereby amended by the deletion of the word ''or'' after paragraph *(d)* and the substitution for the word ''and'' at the end of paragraph *(e)* with the word ''or''.

Amendment of section 95 of Act 28 of 2011, as amended by section 29 of Act 24 of 2020

19. Section 95 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution for subsection (5) of the following subsection:

''(5) An assessment under subsection (1)*(a)* or *(c)* is **[not]** only subject to objection **[or]** and appeal**[, unless the taxpayer—**

(a) **submits the return referred to in subsection (1)*(a)*; or**

(b) **submits the response to the request referred to in subsection (1)*(c)*,**

and] if SARS **[does]** decides not **[issue]** to make a reduced or additional assessment after the taxpayer submits the return or relevant material under subsection (6).'';

(b) by the substitution for subsection (6) of the following subsection:

''(6) The taxpayer in relation to whom the assessment under subsection (1)*(a)* or *(c)* has been issued may, within 40 business days from the date of assessment, request SARS to **[issue]** make a reduced **[assessment]** or additional assessment by submitting a true and full return or the relevant material.'';

(c) by the substitution for subsection (7) of the following subsection:

''(7) **[A]** If reasonable grounds for an extension are submitted by the taxpayer, a senior SARS official may extend the period referred to in subsection (6) within which the return or relevant material must be submitted, for a period not exceeding the relevant period referred to in section 99(1) or forty business days, whichever is the longest.''; and

(d) by the addition after subsection (7) of the following subsection:

''(8) If SARS decides not to make a reduced or additional assessment under subsection (6), the date of the assessment made under subsection (1)*(a)* or *(c)*, for purposes of Chapter 9, is regarded as the date of the notice of the decision.''.

(iv) regstreeks vir gebruik vrygestel is, of in bergingsfasiliteite onder die beheer van die gebruiker geberg is en uit sodanige bergingsfasileite vir gebruik vrygestel is; en

(v) ooreenkomstig die doel wat op die aansoek om registrasie verklaar is en die bedoelde item van Bylae No. 6 gebruik is.''.

(2) Subartikel (1)*(b)* tree in werking op 'n datum deur die Minister by kennisgewing in die *Staatskoerant* bepaal.

Wysiging van artikel 79 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 64 van 1974, artikel 11 van Wet 52 van 1986, artikel 7 van Wet 105 van 1992, artikel 56 van Wet 45 van 1995 en artikel 69 van Wet 32 van 2014

17. Artikel 79 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in subartikel (1) paragraaf *(e)* deur die volgende paragraaf te vervang:

''*(e)* valslik voorgee dat hy of sy 'n beampte is, of 'n doeane uniform besit of dra sonder om daarop geregtig te wees om sodanige uniform te besit of te dra;''.

Wysiging van artikel 93 van Wet 28 van 2011, soos gewys deur artikel 45 van Wet 39 van 2013, artikel 49 van Wet 23 van 2015 en artikel 28 van Wet 24 van 2020

18. Artikel 93 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die woord ''of'' aan die einde van paragraaf *(d)* te skrap en die woord ''en'' aan die einde van paragraaf *(e)* deur die woord ''of'' te vervang.

Wysiging van artikel 95 van Wet 28 of 2011, soos gewysig deur artikel 29 van Wet 24 van 2020

19. Artikel 95 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur subartikel (5) deur die volgende subartikel te vervang:

''(5) 'n Aanslag kragtens subartikel **[(4)]**(1)*(a)* of *(c)* is **[nie onderhewig]** slegs aan beswaar en appèl onderhewig **[nie, tensy die belastingpligtige—**

***(a)* die opgawe na verwys in subartikel (1)*(a)*, indien; of**

***(b)* die reaksie op 'n versoek na verwys in subartikel (1)*(c)*,]** indien**[, en]** SAID besluit om nie 'n verminderde of addisionele aanslag uit te reik, nadat die belastingpligte die opgawe of tersaaklike inligting kragtens subartikel (6) indien het **[uitreik]** nie.'';

(b) deur subartikel (6) deur die volgende subartikel te vervang:

''(6) Die belastingpligtige ten opsigte van wie die aanslag kragtens subartikel (1)*(a)* of *(c)* uitgereik is, mag binne 40 besigheidsdae vanaf die datum van aanslag, SAID versoek om 'n verminderde **[aanslag]** of addisionele aanslag uit te reik deur 'n korrekte en volledige opgawe of die tersaaklike materiaal, in te dien.'';

(c) deur subartikel (7) deur die volgende subartikel te vervang:

''(7) Indien redelike gronde vir 'n verlenging deur die belastingpligtige verskaf word, kan 'n **[Senior]** senior SAID-amptenaar **[kan]** die tydperk in subartikel (6) na verwys, waarbinne die opgawe of die tersaaklike materiaal ingedien moet word verleng, vir 'n tydperk wat nie die tersaaklike tydperk in artikel 99(1) na verwys of veertig besigheidsdae, welke ook al die langste is, oorskry nie.''; en

(d) deur die volgende subartikel na subartikel (7) by te voeg:

''(8) Indien SAID besluit om nie 'n verminderde of addisionele aanslag kragtens subartikel (6) uit te reik nie, word die datum van die aanslag kragtens subartikel (1)*(a)* of *(c)* uitgereik, vir doeleindes van Hoofstuk 9, geag die datum van die kennisgewing van die besluit te wees.''.

Amendment of section 99 of Act 28 of 2011, as amended by section 59 of Act 21 of 2012, section 47 of Act 39 of 2013, section 51 of Act 23 of 2015 and section 55 of Act 16 of 2016

20. Section 99 of the Tax Administration Act, 2011, is hereby amended by the insertion in subsection (2)*(d)* after item (iii) of the following item:

''(iv) a reduced or additional assessment under section 95(6); or''.

Amendment of section 149 of Act 28 of 2011

21. Section 149 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (3) for paragraph *(a)* of the following paragraph:

''*(a)* be in a format which, subject to section 70**[(5)]**(6), does not disclose the identity of the person concerned; and''.

Amendment of section 233 of Act 28 of 2011

22. Section 233 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (2) for paragraph *(a)* of the following paragraph:

''*(a)* subject to section 70**[(5)]**(6), not disclose the identity of the applicant, and must be submitted at such time as may be agreed between the Commissioner and the Auditor-General or Minister, as the case may be; and''.

Amendment of section 1 of Act 14 of 2020

23. (1) Section 1 of the Disaster Management Tax Relief Administration Act, 2020, is hereby amended by the substitution for paragraph *(b)* of the definition of ''qualifying taxpayer'' of the following paragraph:

''*(b)* that conducts a trade during the year of assessment ending on or after 1 April **[2020]** 2021 but before 1 April **[2021]** 2022 and has a gross income of R100 million or less during that year of assessment;''.

(2) Subsection (1) is deemed to have come into operation on 1 August 2021.

Amendment of section 2 of Act 14 of 2020

24. (1) Section 2 of the Disaster Management Tax Relief Administration Act, 2020, is hereby amended by the substitution for subsections (1) and (2) of the following subsections:

''(1) A qualifying taxpayer, that is a resident employer or representative employer as referred to in paragraph 2 of the Fourth Schedule to the Income Tax Act, that is registered as such an employer by **[25 March 2020]** 25 June 2021, may pay only 65 per cent of the employees' tax payable in terms of paragraph 2(1) of the Fourth Schedule, with respect to amounts deducted or withheld during the period commencing on **[1 April 2020]** 1 August 2021 and ending on **[31 August 2020]** 31 October 2021.

(2) The remaining amount of 35 per cent of the employees' tax payable in terms of paragraph 2(1) of the Fourth Schedule to the Income Tax Act, with respect to amounts deducted or withheld during the period in subsection (1), must be included in the gross employees' tax due and payable by the employer in **[six]** four equal monthly instalments, commencing on **[7 October 2020]** 7 December 2021 and ending on **[5 March 2021]** 7 March 2022.''.

(2) Subsection (1) is deemed to have come into operation on 1 August 2021.

Short title and commencement

25. (1) This Act is called the Tax Administration Laws Amendment Act, 2021.

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

Wysiging van artikel 99 van Wet 28 van 2011, soos gewysig deur artikel 59 van Wet 21 van 2012, artikel 47 van Wet 39 van 2013, artikel 51 van Wet 23 van 2015 en artikel 55 van Wet 16 van 2016

20. Artikel 99 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die volgende item na item (iii) in subartikel (2)*(d)* in te voeg:

''(iv) 'n verminderde of addisionele aanslag kragtens artikel 95(6); of''.

Wysiging van artikel 149 van Wet 28 van 2011

21. Artikel 149 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur paragraaf *(a)* in subartikel (3) deur die volgende paragraaf te vervang:

''*(a)* in 'n formaat wees wat, behoudens artikel 70**[(5)]**(6), nie die identiteit van die betrokke persoon openbaarmaak nie; en''.

Wysiging van artikel 233 van Wet 28 van 2011

22. Artikel 233 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur paragraaf *(a)* in subartikel (2) deur die volgende paragraaf te vervang:

''*(a)* behoudens artikel 70**[(5)]**(6), nie die identiteit van die aansoeker openbaar nie, en moet voorgelê word op die tyd soos ooreengekom deur die Kommissaris en die Ouditeur-generaal of Minister, na gelang van die geval; en''.

Wysiging van artikel 1 van Wet 14 van 2020

23. (1) Artikel 1 van die Wet op Administrasie van Rampbestuurbelastingverligting, 2020, word hierby gewysig deur paragraaf *(b)* van die omskrywing van ''kwalifiserende beplastingpligte'' deur die volgende paragraaf te vervang:

''*(b)* wat 'n bedryf beoefen gedurende die jaar van aanslag wat op of na 1 April **[2020]** 2021 maar voor 1 April **[2021]** 2022 eindig, en 'n bruto inkomste van R100 miljoen of minder gedurende daardie jaar van aanslag het;

(2) Subartikel (1) word geag op 1 Augustus 2021 in werking te getree het.

Wysiging van artikel 2 van Wet 14 van 2020

24. (1) Artikel 2 van die Wet op Administrasie van Rampbestuurbelastingverligting, 2020, word hierby gewysig is deur subartikels (1) en (2) deur die volgende subartikels te vervang:

''(1) 'n Kwalifiserende belastingpligtige, wat 'n werkgewer is wat 'n inwoner of verteenwoordigende werkgewer is, soos in paragraaf 2 van die Vierde Bylae by die Inkomstebelastingwet bedoel, wat as so 'n werkgewer teen **[25 Maart 2020]** 25 Junie 2021 geregistreer is, kan slegs 65 persent van die werknemersbelasting betaalbaar ingevolge paragraaf 2(1) van die Vierde Bylae betaal, ten opsigte van bedrae afgetrek of teruggehou gedurende die tydperk wat op **[1 April 2020]** 1 Augustus 2021 'n aanvang neem en op **[31 Augustus 2020]** 31 Oktober 2021 eindig.

(2) Die oorblywende bedrag van 35 persent van die werknemersbelasting betaalbaar ingevolge paragraaf 2(1) van die Vierde Bylae by die Inkomstebelastingwet, ten opsigte van bedrae afgetrek of teruggehou gedurende die tydperk in subartikel (1), moet ingesluit word in die bruto werknemersbelasting verskuldig en betaalbaar deur die werknemer in **[ses]** vier gelyke maandelikse paaiemente, wat op **[7 Oktober 2020]** 7 December 2021 'n aanvang neem en op **[5 Maart 2021]** 7 Maart 2022 eindig.''.

(2) Subartikel (1) word geag op 1 Augustus 2021 in werking te getree het.

Kort titel en inwerkingtreding

25. (1) Hierdie Wet heet die Wysigingswet op Belastingadministrasiewette, 2021.

(2) Tensy hierdie Wet anders bepaal of dit uit die samehang anders blyk, tree die wysigings wat deur hierdie Wet aangebring word op die datum van promulgering van hierdie Wet in werking.