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REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette

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Regulasiekoerant

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No FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.

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government
printing

Department:
Government Printing Works
REPUBLIC OF SOUTH AFRICA

HIGH ALERT: SCAM WARNING!!!

TO ALL SUPPLIERS AND SERVICE PROVIDERS OF THE GOVERNMENT PRINTING WORKS

It has come to the attention of the *GOVERNMENT PRINTING WORKS* that there are certain unscrupulous companies and individuals who are defrauding unsuspecting businesses disguised as representatives of the *Government Printing Works (GPW)*.

The scam involves the fraudsters using the letterhead of *GPW* to send out fake tender bids to companies and requests to supply equipment and goods.

Although the contact person's name on the letter may be of an existing official, the contact details on the letter are not the same as the *Government Printing Works*. When searching on the Internet for the address of the company that has sent the fake tender document, the address does not exist.

The banking details are in a private name and not company name. Government will never ask you to deposit any funds for any business transaction. *GPW* has alerted the relevant law enforcement authorities to investigate this scam to protect legitimate businesses as well as the name of the organisation.

Example of e-mails these fraudsters are using:

PROCUREMENT@GPW-GOV.ORG

Should you suspect that you are a victim of a scam, you must urgently contact the police and inform the *GPW*.

GPW has an official email with the domain as [@gpw.gov.za](mailto:GPW@gpw.gov.za)

Government e-mails DO NOT have org in their e-mail addresses. All of these fraudsters also use the same or very similar telephone numbers. Although such number with an area code 012 looks like a landline, it is not fixed to any property.

GPW will never send you an e-mail asking you to supply equipment and goods without a purchase/order number. *GPW* does not procure goods for another level of Government. The organisation will not be liable for actions that result in companies or individuals being resultant victims of such a scam.

Government Printing Works gives businesses the opportunity to supply goods and services through RFQ / Tendering process. In order to be eligible to bid to provide goods and services, suppliers must be registered on the National Treasury's Central Supplier Database (CSD). To be registered, they must meet all current legislative requirements (e.g. have a valid tax clearance certificate and be in good standing with the South African Revenue Services - SARS).

The tender process is managed through the Supply Chain Management (SCM) system of the department. SCM is highly regulated to minimise the risk of fraud, and to meet objectives which include value for money, open and effective competition, equitability, accountability, fair dealing, transparency and an ethical approach. Relevant legislation, regulations, policies, guidelines and instructions can be found on the tender's website.

Fake Tenders

National Treasury's CSD has launched the Government Order Scam campaign to combat fraudulent requests for quotes (RFQs). Such fraudulent requests have resulted in innocent companies losing money. We work hard at preventing and fighting fraud, but criminal activity is always a risk.

How tender scams work

There are many types of tender scams. Here are some of the more frequent scenarios:

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to a company to invite it to urgently supply goods. Shortly after the company has submitted its quote, it receives notification that it has won the tender. The company delivers the goods to someone who poses as an official or at a fake site. The Department has no idea of this transaction made in its name. The company is then never paid and suffers a loss.

OR

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to Company A to invite it to urgently supply goods. Typically, the tender specification is so unique that only Company B (a fictitious company created by the fraudster) can supply the goods in question.

Shortly after Company A has submitted its quote it receives notification that it has won the tender. Company A orders the goods and pays a deposit to the fictitious Company B. Once Company B receives the money, it disappears. Company A's money is stolen in the process.

Protect yourself from being scammed

- If you are registered on the supplier databases and you receive a request to tender or quote that seems to be from a government department, contact the department to confirm that the request is legitimate. Do not use the contact details on the tender document as these might be fraudulent.
- Compare tender details with those that appear in the Tender Bulletin, available online at www.gpwonline.co.za
- Make sure you familiarise yourself with how government procures goods and services. Visit the tender website for more information on how to tender.
- If you are uncomfortable about the request received, consider visiting the government department and/or the place of delivery and/or the service provider from whom you will be sourcing the goods.
- In the unlikely event that you are asked for a deposit to make a bid, contact the SCM unit of the department in question to ask whether this is in fact correct.

Any incidents of corruption, fraud, theft and misuse of government property in the *Government Printing Works* can be reported to:

Supply Chain Management: Ms. Anna Marie Du Toit, Tel. (012) 748 6292.
Email: Annamarie.DuToit@gpw.gov.za

Marketing and Stakeholder Relations: Ms Bonakele Mbhele, at Tel. (012) 748 6193.
Email: Bonakele.Mbhele@gpw.gov.za

Security Services: Mr Daniel Legoabe, at tel. (012) 748 6176.
Email: Daniel.Legoabe@gpw.gov.za

Closing times for **ORDINARY WEEKLY** **REGULATION GAZETTE** **2023**

*The closing time is **15:00** sharp on the following days:*

- **29 December**, Thursday for the issue of Friday **06 January 2023**
- **06 January**, Friday for the issue of Friday **13 January 2023**
- **13 January**, Friday for the issue of Friday **20 January 2023**
- **20 January**, Friday for the issue of Friday **27 January 2023**
- **27 January**, Friday for the issue of Friday **03 February 2023**
- **03 February**, Friday for the issue of Friday **10 February 2023**
- **10 February**, Friday for the issue of Friday **17 February 2023**
- **17 February**, Friday for the issue of Friday **24 February 2023**
- **24 February**, Friday for the issue of Friday **03 March 2023**
- **03 March**, Friday for the issue of Friday **10 March 2023**
- **10 March**, Friday for the issue of Friday **17 March 2023**
- **16 March**, Thursday for the issue of Friday **24 March 2023**
- **24 March**, Friday for the issue of Friday **31 March 2023**
- **30 March**, Thursday for the issue of Thursday **06 April 2023**
- **05 April**, Wednesday for the issue of Friday **14 April 2023**
- **14 April**, Friday for the issue of Friday **21 April 2023**
- **20 April**, Thursday for the issue of Friday **28 April 2023**
- **26 April**, Wednesday for the issue of Friday **05 May 2023**
- **05 May**, Friday for the issue of Friday **12 May 2023**
- **12 May**, Friday for the issue of Friday **19 May 2023**
- **19 May**, Friday for the issue of Friday **26 May 2023**
- **26 May**, Friday for the issue of Friday **02 June 2023**
- **02 June**, Friday for the issue of Friday **09 June 2023**
- **08 June**, Thursday for the issue of Thursday **15 June 2023**
- **15 June**, Thursday for the issue of Friday **23 June 2023**
- **23 June**, Friday for the issue of Friday **30 June 2023**
- **30 June**, Friday for the issue of Friday **07 July 2023**
- **07 July**, Friday for the issue of Friday **14 July 2023**
- **14 July**, Friday for the issue of Friday **21 July 2023**
- **21 July**, Friday for the issue of Friday **28 July 2023**
- **28 July**, Friday for the issue of Friday **04 August 2023**
- **03 August**, Thursday for the issue of Friday **11 August 2023**
- **11 August**, Friday for the issue of Friday **18 August 2023**
- **18 August**, Friday for the issue of Friday **25 August 2023**
- **25 August**, Friday for the issue of Friday **01 September 2023**
- **01 September**, Friday for the issue of Friday **08 September 2023**
- **08 September**, Friday for the issue of Friday **15 September 2023**
- **15 September**, Friday for the issue of Friday **22 September 2023**
- **21 September**, Thursday for the issue of Friday **29 September 2023**
- **29 September**, Friday for the issue of Friday **06 October 2023**
- **06 October**, Friday for the issue of Friday **13 October 2023**
- **13 October**, Friday for the issue of Friday **20 October 2023**
- **20 October**, Friday for the issue of Friday **27 October 2023**
- **27 October**, Friday for the issue of Friday **03 November 2023**
- **03 November**, Friday for the issue of Friday **10 November 2023**
- **10 November**, Friday for the issue of Friday **17 November 2023**
- **17 November**, Friday for the issue of Friday **24 November 2023**
- **24 November**, Friday for the issue of Friday **01 December 2023**
- **01 December**, Friday for the issue of Friday **08 December 2023**
- **08 December**, Friday for the issue of Friday **15 December 2023**
- **15 December**, Friday for the issue of Friday **22 December 2023**
- **20 December**, Wednesday for the issue of Friday **29 December 2023**

LIST OF TARIFF RATES FOR PUBLICATION OF NOTICES

COMMENCEMENT: 1 APRIL 2018

NATIONAL AND PROVINCIAL

Notice sizes for National, Provincial & Tender gazettes 1/4, 2/4, 3/4, 4/4 per page. Notices submitted will be charged at R1008.80 per full page, pro-rated based on the above categories.

Pricing for National, Provincial - Variable Priced Notices		
Notice Type	Page Space	New Price (R)
Ordinary National, Provincial	1/4 - Quarter Page	252.20
Ordinary National, Provincial	2/4 - Half Page	504.40
Ordinary National, Provincial	3/4 - Three Quarter Page	756.60
Ordinary National, Provincial	4/4 - Full Page	1008.80

EXTRA-ORDINARY

All Extra-ordinary National and Provincial gazette notices are non-standard notices and attract a variable price based on the number of pages submitted.

The pricing structure for National and Provincial notices which are submitted as **Extra ordinary submissions** will be charged at **R3026.32** per page.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

The **Government Printing Works (GPW)** has established rules for submitting notices in line with its electronic notice processing system, which requires the use of electronic *Adobe Forms*. Please ensure that you adhere to these guidelines when completing and submitting your notice submission.

CLOSING TIMES FOR ACCEPTANCE OF NOTICES

1. The *Government Gazette* and *Government Tender Bulletin* are weekly publications that are published on Fridays and the closing time for the acceptance of notices is strictly applied according to the scheduled time for each gazette.
2. Please refer to the Submission Notice Deadline schedule in the table below. This schedule is also published online on the Government Printing works website www.gpwonline.co.za

All re-submissions will be subject to the standard cut-off times.

All notices received after the closing time will be rejected.

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
National Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Regulation Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Petrol Price Gazette	Monthly	Tuesday before 1st Wednesday of the month	One day before publication	1 working day prior to publication
Road Carrier Permits	Weekly	Friday	Thursday 15h00 for next Friday	3 working days prior to publication
Unclaimed Monies (Justice, Labour or Lawyers)	January / September 2 per year	Last Friday	One week before publication	3 working days prior to publication
Parliament (Acts, White Paper, Green Paper)	As required	Any day of the week	None	3 working days prior to publication
Manuals	Bi- Monthly	2nd and last Thursday of the month	One week before publication	3 working days prior to publication
State of Budget (National Treasury)	Monthly	30th or last Friday of the month	One week before publication	3 working days prior to publication
<i>Extraordinary Gazettes</i>	As required	Any day of the week	<i>Before 10h00 on publication date</i>	<i>Before 10h00 on publication date</i>
Legal Gazettes A, B and C	Weekly	Friday	One week before publication	Tuesday, 15h00 - 3 working days prior to publication
Tender Bulletin	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Gauteng	Weekly	Wednesday	Two weeks before publication	3 days after submission deadline
Eastern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
Northern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
North West	Weekly	Tuesday	One week before publication	3 working days prior to publication
KwaZulu-Natal	Weekly	Thursday	One week before publication	3 working days prior to publication
Limpopo	Weekly	Friday	One week before publication	3 working days prior to publication
Mpumalanga	Weekly	Friday	One week before publication	3 working days prior to publication

GOVERNMENT PRINTING WORKS - BUSINESS RULES

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
Gauteng Liquor License Gazette	Monthly	Wednesday before the First Friday of the month	Two weeks before publication	3 working days after submission deadline
Northern Cape Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days after submission deadline
National Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days after submission deadline
Mpumalanga Liquor License Gazette	Bi-Monthly	Second & Fourth Friday	One week before publication	3 working days prior to publication

EXTRAORDINARY GAZETTES

3. *Extraordinary Gazettes* can have only one publication date. If multiple publications of an *Extraordinary Gazette* are required, a separate Z95/Z95Prov *Adobe* Forms for each publication date must be submitted.

NOTICE SUBMISSION PROCESS

4. Download the latest *Adobe* form, for the relevant notice to be placed, from the **Government Printing Works** website www.gpwnonline.co.za.
5. The *Adobe* form needs to be completed electronically using *Adobe Acrobat / Acrobat Reader*. Only electronically completed *Adobe* forms will be accepted. No printed, handwritten and/or scanned *Adobe* forms will be accepted.
6. The completed electronic *Adobe* form has to be submitted via email to submit.egazette@gpw.gov.za. The form needs to be submitted in its original electronic *Adobe* format to enable the system to extract the completed information from the form for placement in the publication.
7. Every notice submitted **must** be accompanied by an official **GPW** quotation. This must be obtained from the *eGazette* Contact Centre.
8. Each notice submission should be sent as a single email. The email **must** contain **all documentation relating to a particular notice submission**.
 - 8.1. Each of the following documents must be attached to the email as a separate attachment:
 - 8.1.1. An electronically completed *Adobe* form, specific to the type of notice that is to be placed.
 - 8.1.1.1. For *National Government Gazette* or *Provincial Gazette* notices, the notices must be accompanied by an electronic Z95 or Z95Prov *Adobe* form
 - 8.1.1.2. The notice content (body copy) **MUST** be a separate attachment.
 - 8.1.2. A copy of the official **Government Printing Works** quotation you received for your notice. (*Please see Quotation section below for further details*)
 - 8.1.3. A valid and legible Proof of Payment / Purchase Order: **Government Printing Works** account customer must include a copy of their Purchase Order. **Non-Government Printing Works** account customer needs to submit the proof of payment for the notice
 - 8.1.4. Where separate notice content is applicable (Z95, Z95 Prov and TForm 3, it should **also** be attached as a separate attachment. (*Please see the Copy Section below, for the specifications*).
 - 8.1.5. Any additional notice information if applicable.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

9. The electronic *Adobe* form will be taken as the primary source for the notice information to be published. Instructions that are on the email body or covering letter that contradicts the notice form content will not be considered. The information submitted on the electronic *Adobe* form will be published as-is.
10. To avoid duplicated publication of the same notice and double billing, Please submit your notice **ONLY ONCE**.
11. Notices brought to **GPW** by “walk-in” customers on electronic media can only be submitted in *Adobe* electronic form format. All “walk-in” customers with notices that are not on electronic *Adobe* forms will be routed to the Contact Centre where they will be assisted to complete the forms in the required format.
12. Should a customer submit a bulk submission of hard copy notices delivered by a messenger on behalf of any organisation e.g. newspaper publisher, the messenger will be referred back to the sender as the submission does not adhere to the submission rules.

QUOTATIONS

13. Quotations are valid until the next tariff change.
 - 13.1. **Take note:** **GPW**'s annual tariff increase takes place on **1 April** therefore any quotations issued, accepted and submitted for publication up to **31 March** will keep the old tariff. For notices to be published from 1 April, a quotation must be obtained from **GPW** with the new tariffs. Where a tariff increase is implemented during the year, **GPW** endeavours to provide customers with 30 days' notice of such changes.
14. Each quotation has a unique number.
15. Form Content notices must be emailed to the *eGazette* Contact Centre for a quotation.
 - 15.1. The *Adobe* form supplied is uploaded by the Contact Centre Agent and the system automatically calculates the cost of your notice based on the layout/format of the content supplied.
 - 15.2. It is critical that these *Adobe* Forms are completed correctly and adhere to the guidelines as stipulated by **GPW**.
16. **APPLICABLE ONLY TO GPW ACCOUNT HOLDERS:**
 - 16.1. **GPW** Account Customers must provide a valid **GPW** account number to obtain a quotation.
 - 16.2. Accounts for **GPW** account customers **must** be active with sufficient credit to transact with **GPW** to submit notices.
 - 16.2.1. If you are unsure about or need to resolve the status of your account, please contact the **GPW** Finance Department prior to submitting your notices. (If the account status is not resolved prior to submission of your notice, the notice will be failed during the process).
17. **APPLICABLE ONLY TO CASH CUSTOMERS:**
 - 17.1. Cash customers doing **bulk payments** must use a **single email address** in order to use the **same proof of payment** for submitting multiple notices.
18. The responsibility lies with you, the customer, to ensure that the payment made for your notice(s) to be published is sufficient to cover the cost of the notice(s).
19. Each quotation will be associated with one proof of payment / purchase order / cash receipt.
 - 19.1. This means that **the quotation number can only be used once to make a payment.**

GOVERNMENT PRINTING WORKS - BUSINESS RULES**COPY (SEPARATE NOTICE CONTENT DOCUMENT)**

20. Where the copy is part of a separate attachment document for Z95, Z95Prov and TForm03
- 20.1. Copy of notices must be supplied in a separate document and may not constitute part of any covering letter, purchase order, proof of payment or other attached documents.
- The content document should contain only one notice. (You may include the different translations of the same notice in the same document).
- 20.2. The notice should be set on an A4 page, with margins and fonts set as follows:
- Page size = A4 Portrait with page margins: Top = 40mm, LH/RH = 16mm, Bottom = 40mm;
Use font size: Arial or Helvetica 10pt with 11pt line spacing;
- Page size = A4 Landscape with page margins: Top = 16mm, LH/RH = 40mm, Bottom = 16mm;
Use font size: Arial or Helvetica 10pt with 11pt line spacing;

CANCELLATIONS

21. Cancellation of notice submissions are accepted by **GPW** according to the deadlines stated in the table above in point 2. Non-compliance to these deadlines will result in your request being failed. Please pay special attention to the different deadlines for each gazette. Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.
22. Requests for cancellation must be sent by the original sender of the notice and must be accompanied by the relevant notice reference number (N-) in the email body.

AMENDMENTS TO NOTICES

23. With effect from 01 October 2015, **GPW** will not longer accept amendments to notices. The cancellation process will need to be followed according to the deadline and a new notice submitted thereafter for the next available publication date.

REJECTIONS

24. All notices not meeting the submission rules will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za). Reasons for rejections include the following:
- 24.1. Incorrectly completed forms and notices submitted in the wrong format, will be rejected.
- 24.2. Any notice submissions not on the correct *Adobe* electronic form, will be rejected.
- 24.3. Any notice submissions not accompanied by the proof of payment / purchase order will be rejected and the notice will not be processed.
- 24.4. Any submissions or re-submissions that miss the submission cut-off times will be rejected to the customer. The Notice needs to be re-submitted with a new publication date.

GOVERNMENT PRINTING WORKS - BUSINESS RULES**APPROVAL OF NOTICES**

25. Any notices other than legal notices are subject to the approval of the Government Printer, who may refuse acceptance or further publication of any notice.
26. No amendments will be accepted in respect to separate notice content that was sent with a Z95 or Z95Prov notice submissions. The copy of notice in layout format (previously known as proof-out) is only provided where requested, for Advertiser to see the notice in final Gazette layout. Should they find that the information submitted was incorrect, they should request for a notice cancellation and resubmit the corrected notice, subject to standard submission deadlines. The cancellation is also subject to the stages in the publishing process, i.e. If cancellation is received when production (printing process) has commenced, then the notice cannot be cancelled.

GOVERNMENT PRINTER INDEMNIFIED AGAINST LIABILITY

27. The Government Printer will assume no liability in respect of—
 - 27.1. any delay in the publication of a notice or publication of such notice on any date other than that stipulated by the advertiser;
 - 27.2. erroneous classification of a notice, or the placement of such notice in any section or under any heading other than the section or heading stipulated by the advertiser;
 - 27.3. any editing, revision, omission, typographical errors or errors resulting from faint or indistinct copy.

LIABILITY OF ADVERTISER

28. Advertisers will be held liable for any compensation and costs arising from any action which may be instituted against the Government Printer in consequence of the publication of any notice.

CUSTOMER INQUIRIES

Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While **GPW** deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.

GPW has a 2-working day turnaround time for processing notices received according to the business rules and deadline submissions.

Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

29. Requests for information, quotations and inquiries must be sent to the Contact Centre **ONLY**.
30. Requests for Quotations (RFQs) should be received by the Contact Centre at least **2 working days** before the submission deadline for that specific publication.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

PAYMENT OF COST

31. The Request for Quotation for placement of the notice should be sent to the Gazette Contact Centre as indicated above, prior to submission of notice for advertising.
32. Payment should then be made, or Purchase Order prepared based on the received quotation, prior to the submission of the notice for advertising as these documents i.e. proof of payment or Purchase order will be required as part of the notice submission, as indicated earlier.
33. Every proof of payment must have a valid **GPW** quotation number as a reference on the proof of payment document.
34. Where there is any doubt about the cost of publication of a notice, and in the case of copy, an enquiry, accompanied by the relevant copy, should be addressed to the Gazette Contact Centre, **Government Printing Works**, Private Bag X85, Pretoria, 0001 email: info.egazette@gpw.gov.za before publication.
35. Overpayment resulting from miscalculation on the part of the advertiser of the cost of publication of a notice will not be refunded, unless the advertiser furnishes adequate reasons why such miscalculation occurred. In the event of underpayments, the difference will be recovered from the advertiser, and future notice(s) will not be published until such time as the full cost of such publication has been duly paid in cash or electronic funds transfer into the **Government Printing Works** banking account.
36. In the event of a notice being cancelled, a refund will be made only if no cost regarding the placing of the notice has been incurred by the **Government Printing Works**.
37. The **Government Printing Works** reserves the right to levy an additional charge in cases where notices, the cost of which has been calculated in accordance with the List of Fixed Tariff Rates, are subsequently found to be excessively lengthy or to contain overmuch or complicated tabulation.

PROOF OF PUBLICATION

38. Copies of any of the *Government Gazette* or *Provincial Gazette* can be downloaded from the **Government Printing Works** website www.gpwnonline.co.za free of charge, should a proof of publication be required.
39. Printed copies may be ordered from the Publications department at the ruling price. The **Government Printing Works** will assume no liability for any failure to post or for any delay in despatching of such *Government Gazette(s)*

GOVERNMENT PRINTING WORKS CONTACT INFORMATION

Physical Address:

Government Printing Works
149 Bosman Street
Pretoria

Postal Address:

Private Bag X85
Pretoria
0001

GPW Banking Details:

Bank: ABSA Bosman Street
Account No.: 405 7114 016
Branch Code: 632-005

For Gazette and Notice submissions: Gazette Submissions:

For queries and quotations, contact: Gazette Contact Centre:

E-mail: submit.egazette@gpw.gov.za

E-mail: info.egazette@gpw.gov.za

Tel: 012-748 6200

Contact person for subscribers: Mrs M. Toka:

E-mail: subscriptions@gpw.gov.za

Tel: 012-748-6066 / 6060 / 6058

Fax: 012-323-9574

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT

NO. R. 3778

11 August 2023

LEGAL PRACTICE ACT, 2014**AMENDMENT OF REGULATIONS MADE UNDER SECTION 94(1)**

The Minister of Justice and Correctional Services has, in terms of section 94(1)(j), read with section 29, of the Legal Practice Act, 2014 (Act No. 28 of 2014), made the Regulations set out in the Schedule.

SCHEDULE**Definitions**

1. In this Schedule any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned to it and, unless the context otherwise indicates—

"the Regulations" means the regulations published under Government Notice No. R. 1183 of 29 October 2018.

Amendment of classification of Regulations

2. The Classification of the Regulations is hereby amended by—

- (a) the insertion after item 4 of the following items:
“4A. Rendering of community service by candidate legal practitioners
4B. Rendering of community service by practising legal practitioners”; and
- (b) the addition after item 7 of the following items:
“Annexure C: Certificate for Purposes of Community Service by Candidate Legal Practitioner
Annexure D: Certificate for Purposes of Community Service by Legal Practitioner”.

Insertion of regulations 4A and 4B

3. The Regulations are hereby amended by the insertion after regulation 4 of the following regulations:

“Rendering of community service by candidate legal practitioners

4A. (1) (a) For purposes of this regulation “community service” means—

- (i) the provision of free legal services by a candidate legal practitioner through structures as contemplated in section 29(2) of the Act; and
- (ii) the provision of legal services at no fee or at a reduced fee to individuals, groups or organisations seeking to secure or protect civil rights, civil liberties or public rights or to charitable, religious, civic, community and educational organisations in matters, in furtherance of the organisational purposes, where the payment of standard legal fees would cause hardship; and

(b) “*Pro bono* services” means legal services by a candidate legal practitioner of a quality equal to that afforded to paying clients, at no fee or expectation of compensation from the client, and principally to benefit poor, underprivileged or marginalised persons or communities or the organisations that assist them.

(2) A candidate legal practitioner must render community service for at least eight hours per annum.

(3) A person who commences to serve as a candidate legal practitioner during the course of a calendar year must perform community service for a pro rata number of hours applicable annually.

(4) The periods of service referred to in subregulations (2) and (3) may be intermittent or continuous.

(5) Any extra hours of community service rendered in a calendar year may be carried forward as credits for the next calendar year.

(6) Any *pro bono* services rendered by a candidate legal practitioner will be recognised as community service.

(7) A candidate attorney who renders community service must be supervised by their principal or a person so directed by the principal, and a pupil who renders community service must be supervised by their engaging advocate or a person so directed by the engaging advocate.

(8) Professional standards, as provided for in the code of conduct and the rules will be applicable to community service rendered by a candidate legal practitioner and non-compliance with the provisions of this regulation must be dealt with by the Council in accordance with the rules.

(9) A candidate legal practitioner must, after completion of their period of practical vocational training, submit to the Council one or more certificates, which substantially correspond to Annexure C to these Regulations, signed by their principal or engaging advocate, as the case may be, confirming that such community service has been rendered.

Rendering of community service by practising legal practitioners

4B. (1) (a) For purposes of this regulation “community service” means—

- (i) the provision of free legal services by a practising legal practitioner through structures as contemplated in section 29(2) of the Act; and
- (ii) the provision of legal services at no fee or at a reduced fee to individuals, groups or organisations seeking to secure or protect civil rights, civil liberties or public rights or to charitable, religious, civic,

community and educational organisations in matters, in furtherance of the organisational purposes, where the payment of standard legal fees would cause hardship; and

(b) “*Pro bono* services” means legal services by a practising legal practitioner of a quality equal to that afforded to paying clients, at no fee or expectation of compensation, and principally to benefit poor, underprivileged or marginalised persons or communities or the organisations that assist them.

(2) A practising legal practitioner must render community service for at least 40 hours per annum.

(3) A legal practitioner who starts practising during the course of a calendar year must perform community service for a pro rata number of the applicable annual hours.

(4) The periods of service referred to in subregulations (2) and (3) may be intermittent or continuous.

(5) Any extra hours of community service rendered in a calendar year may be carried forward as credits for the next calendar year.

(6) Any *pro bono* services rendered by a practising legal practitioner will be recognised as community service.

(7) *In forma pauperis* instructions from a registrar of a Division of the High Court will be regarded as community service.

(8) The time spent on providing supervision to a candidate legal practitioner who is rendering community service is attributable to that legal practitioner's period of community service.

(9) Any lectures or training presented to candidate legal practitioners by legal practitioners, at no charge and with no remuneration, will be regarded as community service.

(10) Professional standards, as provided for in the code of conduct and the rules, will be applicable to community service rendered by a legal practitioner and non-compliance with the provisions of this regulation must be dealt with by the Council in accordance with the rules.

(11) A practising legal practitioner must submit to the Council annually, at a date determined by the Council, one or more certificates, that substantially correspond to Annexure D to these Regulations, signed by the recipients of the community service, confirming that such community services have been rendered.”.

Commencement

4. These Regulations come into operation on the date of publication in the *Government Gazette*.

ANNEXURE C (Regulation 4A)

CERTIFICATE FOR PURPOSES OF COMMUNITY SERVICE BY CANDIDATE LEGAL PRACTITIONER

Period: to

Full names of candidate legal practitioner:

Identity number of candidate legal practitioner:

	Date of service	Place of service*	Description of nature of service*	Supervisor's particulars and signature	Number of hours
1					
2					
3					
4					

--	--	--	--	--	--

Hours Subtotal

Excess hours carried from year:

TOTAL

Signed at

Date:

CANDIDATE LEGAL PRACTITIONER

Signed at

Date:

LEGAL PRACTITIONER (ENGAGING ADVOCATE OR PRINCIPAL)
** Supporting documents may be attached*

ANNEXURE D
(Regulation 4B)

**CERTIFICATE FOR PURPOSES OF COMMUNITY SERVICE BY LEGAL
PRACTITIONER**

Year:

Full names of legal practitioner:

Identity number of legal practitioner:

	Date of service	Place of service *	Description of nature of service*	Particulars and signature of recipients of the community service	Hours
1					
2					
3					
4					

Hours Subtotal

Hours remunerated in terms of contingency fee

Excess Hours carried from year :

TOTAL

Signed at

Date:

LEGAL PRACTITIONER

*** Supporting documents may be attached**

DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT**NO. R. 3779****11 August 2023****LEGAL PRACTICE ACT, 2014 (ACT NO. 28 OF 2014): AMENDMENT OF REGULATIONS**

The Minister of Justice and Correctional Services has, under section 94(1) of the Legal Practice Act, 2014 (Act No. 28 of 2014), and after consultation with the Legal Practice Council, made the regulations in the Schedule.

SCHEDULE**Definitions**

1. In this Schedule any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned to it and, unless the context otherwise indicates—
"the Regulations" means the regulations published by Government Notice No. R. 921 of 31 August 2018.

Amendment of regulation 2 of Regulations

2. Regulation 2 of the Regulations is hereby amended by—
- (a) the substitution for subregulation (2) of the following subregulation:
“(2) The election of members of the Council referred to in subregulation (1) must be conducted under the authority of the Council.”;
 - (b) the substitution in subregulation (3) for the words preceding paragraph (a) of the following words:

“(3) Only attorneys and advocates who are admitted to practise and who are enrolled on the Roll of practising legal practitioners contemplated in section 30(3) of the Act may—”;

(c) the substitution for subregulation (4) of the following subregulation:

“(4) (a) An election for members of the Council must be held, in the manner prescribed in these regulations, every third year following the year in which the first such election was held.

(b) The term of office of the members of the Council referred to in section 7(1)(a) of the Act—

- (i) commences on the date of announcement by the chairperson of their election;
- (ii) terminates upon the announcement of the results of the next succeeding election for members of the Council, unless terminated earlier in terms of the provisions of the Act; and
- (iii) there may not be an overlap of the terms of office of newly elected members of the Council and those elected members whose terms of office have terminated.

(c) An election for members of the Council must be conducted by—

- (i) electronic voting in the manner determined by guidelines published by the Council: Provided that the Council must appoint an independent electoral service provider for the purpose of managing the electronic voting platform;
- (ii) paper ballot in accordance with the provisions of these regulations; or
- (iii) both electronic voting and paper ballot.

(d) The Council must appoint an independent electoral service provider for the purpose of performing the duties assigned to an independent electoral service provider in these regulations.

(e) Within 90 days prior to, but no later than 60 days prior to, the third anniversary of the date of the announcement of the results of the immediately preceding election of members of the Council, the Council must dispatch a notice to every attorney and every advocate admitted to practice and enrolled on the practising Roll, calling for nominations of eligible attorneys and advocates for election to the Council, such nominations to be received not later than a date stipulated in the notice.

(f) Should a vacancy become available in the Council, the candidate who in the immediately preceding election received the most electoral votes following the votes received by a member of the Council who received the least votes, and who falls within the same category set out in Annexure A, in the case of attorney members, or

Annexure B, in the case of advocate members, as the departing member, must be appointed to fill the vacancy.

(g) If the person referred to in paragraph (f) is not available to fill that vacancy, the candidate in the immediately preceding election who received the next most electoral votes, and who falls within the categories referred to in paragraph (f), must be appointed to fill the vacancy.

(h) If no person is available to fill the vacancy the Council must conduct a by-election to fill the vacancy concerned.

(i) The term of office of the member appointed or elected, as the case may be, to fill a casual vacancy in the Council will terminate on the date on which the office of the member who was replaced by him or her would have terminated: Provided that the member so appointed or elected to fill such a casual vacancy will be eligible for re-election.

(j) The guidelines referred to in paragraph (c)(i) must include—

- (i) the period within which to cast the votes;
 - (ii) the platform to be utilized for electronic voting; and
 - (iii) directions on the completion of the declaration form and the electronic ballot.”;
- (d) the substitution for subregulation (5)(b) of the following subregulation:
- “(b) be sent by email to the email address of every practising legal practitioner, unless a practising legal practitioner has not provided the Council with an email address, in which case the notice must be sent by prepaid post.”.
- (e) the substitution for subregulation (11) of the following subregulation:
- “(11) If the number of candidates who are nominated exceeds the number to be elected as attorney members or as advocate members, as the case may be, the Council must, within 14 days after the last day on which nominations are required to be lodged in terms of subregulation (5), publish on the Council's website and send to every attorney or advocate, as the case may be, who is eligible to vote, by email to the legal practitioner's email address or, where the email address of a legal practitioner is not known to the Council, by prepaid post—
- (a) directions to the legal practitioner as to the size and format of the two envelopes to be used by the legal practitioner, where voting is to be by ballot paper;
 - (b) a declaration form containing appropriate spaces for—
 - (i) the surname and forenames of the voting legal practitioner;
 - (ii) a statement whether he or she is an attorney or an advocate;
 - (iii) his or her signature and the date of his or her signature; and

- (iv) a declaration by the legal practitioner above his or her signature that he or she has not already voted in the election concerned;
- (c) a ballot paper, in the case of the election of attorneys, in a form that substantially corresponds with Annexure A to these regulations or, in the case of the election of advocates, in a form that substantially corresponds with Annexure B to these regulations, containing the surnames and forenames in alphabetical order, by surname, of the nominated candidates and providing the information indicated in Annexure A or Annexure B, as the case may be, and nothing more;
- (d) a written notice in the form as the Council may direct—
 - (i) drawing the attention of legal practitioners to the fact that votes may be cast by ballot paper or by electronic means, whichever one or both may be applicable, and that legal practitioners may vote only once in the election and either by ballot paper or by electronic means;
 - (ii) advising the legal practitioner that, if he or she wishes to record a vote by ballot paper, he or she must —
 - (aa) place a cross on the accompanying ballot paper against the name of each candidate for whom the legal practitioner wishes to vote, so as to indicate a vote in favour of not more than the number of candidates for which there are vacancies, and to make no other mark or alteration on the ballot paper;
 - (bb) place the ballot paper in the envelope marked "ballot paper";
 - (cc) seal the envelope containing the ballot paper;
 - (dd) complete and sign the form of declaration;
 - (ee) place the completed and signed declaration, together with the envelope containing the ballot paper, in and seal the envelope marked "voting papers"; and
 - (ff) dispatch the envelope marked "voting papers" with its contents to the Council so as to reach the Council not later than a date referred to in the notice; and
 - (iii) advising the legal practitioner, if he or she wishes to record his or her vote by electronic means, to follow the guidelines referred to in subregulation (4)(c)(i):
Provided that—
 - (aa) an electronic identification system must be developed and established;

- (bb) legal practitioners will be required to identify themselves and authenticate their identification;
 - (cc) the electronic ballot must exactly resemble the ballot paper referred to in subregulation (11)(c); and
 - (dd) a legal practitioner must be given an overview of all his or her votes and be asked to confirm his or her choice before submitting the electronic ballot.”;
- (f) the substitution for subregulation (12) of the following subregulation:
 - “(12) The notice referred to in subregulation (11)(d) must—
 - (a) contain a warning that if—
 - (i) a vote is cast in favour of more than the number of names referred to in subregulation (11)(d)(ii)(aa);
 - (ii) any mark or alteration is made on the ballot paper other than the crosses indicating votes in favour of the candidates for whom the legal practitioner votes; or
 - (iii) the declaration referred to in subregulation (11)(b) is not duly completed and signed by the voting legal practitioner,
 - the ballot paper will be void; and
 - (b) draw the attention of legal practitioners to the fact that the profiles of candidates, containing the information set out in subregulation (8), will be published on the website of the Council for a period of 30 days commencing on the date of the written notice referred to in subregulation (11)(d).”.
- (g) the substitution for subregulation (15) of the following subregulation:
 - “(15) In the case of paper ballots, on each day on which envelopes marked "voting papers" sent to the Council are received by the Council, or if it is not practicable on that day, as soon as practicable thereafter, the chairperson or, if the chairperson has been nominated for election, the executive officer of the Council, must, in the presence of the referee, open each such envelope and remove its contents.”;
- (h) the substitution for subregulation (16) of the following subregulation:
 - “(16) The chairperson or, if the chairperson has been nominated for election, the executive officer of the Council, and the referee must together note the name and surname of each legal practitioner who has submitted a declaration and envelope marked "ballot papers", as well as whether that legal practitioner is an attorney or an advocate, in a voting register kept by the referee.”;

- (j) the substitution for subregulation (17) of the following subregulation:

“(17) (a) The chairperson or, if the chairperson has been nominated for election, the executive officer of the Council, and the referee must together–

- (i) examine each declaration form; and
- (ii) verify, to such extent as may appear necessary, the information contained therein against the records of the Council, and

satisfy themselves that the declaration form has been duly completed and signed by the legal practitioner, failing which it will be regarded as invalid.

(b) In the event of a disagreement between the chairperson or, if the chairperson has been nominated for election, the executive officer of the Council, and the referee as to the validity or otherwise of any declaration form, the view of the referee prevails and his or her judgment on the matter is final.”;

- (j) the substitution for subregulation (19) of the following subregulation:

“(19) The chairperson or, if the chairperson has been nominated for election, the executive officer of the Council, must, in the presence of the referee, in respect of each declaration form found to be valid, place its accompanying envelope marked "ballot paper" unopened through a slot in a ballot box of a design and construction approved by the Council, one ballot box for ballot papers in respect of attorneys and one ballot box for ballot papers in respect of advocates, which must have been securely locked and sealed in advance by the chairperson.”;

- (k) the substitution for subregulation (20) of the following subregulation:

“(20) After placing the last of such envelopes duly received in the ballot box the chairperson or, if the chairperson has been nominated for election, the executive officer of the Council, must, in the presence of the referee, securely seal the slot, and must hand the key to the referee.”;

- (l) the substitution for subregulation (21) of the following subregulation:

“(21) The chairperson or, if the chairperson has been nominated for election, the executive officer of the Council, must keep the ballot box in a secure place, locked and sealed as contemplated in subregulations (19) and (20), and must deliver the ballot box in that condition to the scrutineers appointed in terms of subregulation (23) on the day following the date referred to in subregulation (11)(d)(ii)(ff).”;

- (m) the substitution for subregulation (22)(b)(iii) of the following subregulation:

- “(iii) separately retain the documents, in the same manner as is provided for in subregulations (19) to (21), for a period of three months after the date referred to in subregulation (11)(d)(ii)(ff);”;
- (n) the substitution for subregulation (23)(a) of the following subregulation:
- “(23) (a) Prior to or on the date referred to in subregulation (11)(d)(ii)(ff) the Council must, subject to paragraph (b), appoint not less than two legal practitioners and not more than ten legal practitioners, as scrutineers to examine the ballot papers placed in the ballot box and to count the votes received.”;
- (o) the insertion after subregulation (25) of the following subregulation:
- “(25A) (a) On each day on which electronic ballots sent to the Council are received by the Council, or if it is not practicable on that day, as soon as practicable thereafter, the chairperson or, if the chairperson has been nominated for election, the executive officer of the Council, must, together with the referee, examine each electronic declaration form, must verify, to such extent as may appear necessary, the information contained in the electronic declaration form against the records of the Council, and must satisfy themselves that the electronic declaration form has been duly completed and signed by the legal practitioner, failing which it will be regarded as void.
- (b) In the event of a disagreement between the chairperson or, if the chairperson has been nominated for election, the executive officer of the Council, and the referee as to the validity or otherwise of any electronic declaration form, the view of the referee must prevail and his or her judgment on the matter must be final.
- (c) The referee must maintain a record of each electronic declaration form found to be invalid, with the reasons for the invalidity, and endorse the record with his or her signature.
- (d) The chairperson or, if the chairperson has been nominated for election, the executive officer of the Council, and the referee must together note the name and surname of each legal practitioner who has submitted an electronic declaration form and an electronic ballot, as well as whether that legal practitioner is an attorney or an advocate, in a voting register kept by the referee.
- (e) The chairperson or, if the chairperson has been nominated for election, the executive officer of the Council, must—
- (i) in the presence of the referee, securely retain or save, in the form and manner approved by the Council, each electronic declaration form, as well as the accompanying electronic ballots which were found to be valid;

- (ii) retain each electronic declaration form and electronic ballot in the same manner for a period of three months after the date of closing of casting of votes, whereafter he or she must destroy all such electronic declaration forms and electronic ballots, unless ordered otherwise by an order of court: Provided that should there be a dispute regarding the validity of the electronic declaration form or the electronic ballot, the electronic declaration forms and electronic ballots must be retained until the dispute has been resolved; and
- (iii) keep a separate record of the number of electronic declaration forms and electronic ballots retained as contemplated in paragraph (ii).
 - (f) The independent electoral service provider must count the votes recorded in the electronic voting system and record the result in the presence of the scrutineers and the referee, whereafter the chairperson must securely retain or save the electronic records in the manner determined by the Council in these regulations.”;
- (p) the substitution for subregulation (29) of the following subregulation:
 - “(29) Upon completion of the counting of the electronic votes and paper ballots and the scrutiny by the scrutineers, the scrutineers must immediately report the result of the election in writing to the chairperson and referee.”;
- (q) the substitution for subregulation (32) of the following subregulation:
 - “(32) The chairperson must, after receipt of the report of the scrutineers referred to in subregulation (29) and the declaration from the referee referred to in subregulation (31)—
 - (a) dispatch a notice to every attorney and every advocate admitted to practice and enrolled on the practising Roll, announcing the result of the election;
 - (b) publish the result of the election on the Council's website; and
 - (c) cause every candidate to be advised on the result of the election.”; and
- (r) the substitution for subregulation (35) of the following subregulation:
 - “(35) The chairperson or, if the chairperson has been nominated for election, the executive officer of the Council, must retain the ballot box in a secure place in that condition for a period of three months after the date referred to in subregulation (11)(d)(ii)(ff), after which date he or she must break the seal, unlock the box, empty it of its contents and destroy the contents and the valid declaration forms received by the Council, unless ordered otherwise by an order of court: Provided that should there be a dispute regarding the validity of the electronic declaration form or the electronic ballot, the electronic declaration forms and electronic ballots must be retained until the dispute has been resolved.”.

Substitution for Annexure A to the Regulations

3. Annexure A to the Regulations is hereby substituted for the following Annexure:

**“ANNEXURE A
(Regulation 2)
BALLOT PAPER - ATTORNEYS**

Every attorney who is on the Roll of Practicing Attorneys may vote for a maximum of ten candidates from the candidates listed below.

Please note, however, that in order to comply with section 7(2)(a) of the Legal Practice Act, 2014 (Act No. 28 of 2014) and subject to the availability of the candidates, the four black women, three black men, one white woman and two white men with the highest number of votes in their respective categories will constitute the ten attorneys who will serve as members of the Legal Practice Council.

A short profile of each candidate is available on the Council's website.

A

B

C

When voting, please take into account the provisions of section 7(2) of the Legal Practice Act:

“When constituting the Council, the following factors must, as far as is practicable, be taken into account:

- (a) the racial and gender composition of South Africa;*
- (b) the objects of the Council;*
- (c) representation of persons with disabilities;*
- (d) provincial representation; and*
- (e) experience and knowledge of—*
 - (i) the provision of legal services;*
 - (ii) the principles of promoting access to justice;*
 - (iii) legal education and training;*
 - (iv) consumer affairs;*
 - (v) civil and criminal proceedings and the functioning of the courts and tribunals in general;*

- (vi) *the maintenance of professional standards of persons who provide legal services;*
- (vii) *the handling of complaints; and*
- (viii) *competition law."*

NOTE:

The term "Black" has the same meaning as in section 1 of the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003), read with the Broad-Based Black Economic Empowerment Amendment Act, 2013 (Act No. 46 of 2013) as a generic term which means Africans, Coloureds and Indians who are citizens of the Republic of South Africa by birth or descent, or who became citizens of the Republic of South Africa by naturalisation before 27 April 1994 or on or after 27 April 1994 and who would have been entitled to acquire citizenship by naturalisation prior to that date and such other persons as may be categorised as black persons for purposes of that legislation."

Substitution for Annexure B to the Regulations

4. Annexure B to the Regulations is hereby substituted for the following Annexure:

"ANNEXURE B**(Regulation 2)****BALLOT PAPER – ADVOCATES**

Every advocate who is on the Roll of Practising Advocates may vote for a maximum of six candidates from the candidates listed below.

Please note that in order to comply with section 7(2)(a) of the Legal Practice Act, 2014 (Act No. 28 of 2014) and subject to the availability of the candidates, the two black women, two black men, one white woman and one white man with the highest number of votes in their respective categories will constitute the six advocates who will serve as members of the Legal Practice Council.

A short profile of each candidate is available on the Council's website.

A

B

C

When voting, please take into account the provisions of section 7(2) of the Legal Practice Act:

“When constituting the Council, the following factors must, as far as is practicable, be taken into account:

- (a) the racial and gender composition of South Africa;*
- (b) the objects of the Council;*
- (c) representation of persons with disabilities;*
- (d) provincial representation; and*
- (e) experience and knowledge of—*
 - (i) the provision of legal services;*
 - (ii) the principles of promoting access to justice;*
 - (iii) legal education and training;*
 - (iv) consumer affairs;*
 - (v) civil and criminal proceedings and the functioning of the courts and tribunals in general;*
 - (vi) the maintenance of professional standards of persons who provide legal services;*
 - (vii) the handling of complaints; and*
 - (viii) competition law.”.*

NOTE:

The term “Black” has the same meaning as in section 1 of the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003), read with the Broad-Based Black Economic Empowerment Amendment Act, 2013 (Act No. 46 of 2013) as a generic term which means Africans, Coloureds and Indians who are citizens of the Republic of South Africa by birth or descent, or who became citizens of the Republic of South Africa by naturalisation before 27 April 1994 or on or after 27 April 1994 and who would have been entitled to acquire citizenship by naturalisation prior to that date and such other persons as may be categorised as black persons for purposes of that legislation.”.

Commencement

5. These Regulations come into operation on the date of publication in the *Government Gazette*.


SOUTH AFRICAN REVENUE SERVICE

NO. R. 3780

11 August 2023

AMENDMENT OF PARAGRAPH 8 OF SCHEDULE 1 TO THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991) IN TERMS OF SECTION 74(3)(a) TO INSERT ITEM 412.01 AS A CONSEQUENCE OF THE AMENDMENT OF REBATE ITEM 412.01 AND THE INSERTION OF REBATE ITEM 412.01/00.00/02.00 IN PART 1 OF SCHEDULE NO. 4 TO THE CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964).

By virtue of the power vested in me by section 74(3)(a) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) (the Act), I, Enoch Godongwana, Minister of Finance, hereby amend paragraph 8 of Schedule 1 to the Act to regulate the exemption of value-added tax on the importation of arms and ammunition, parts and accessories thereof imported for the purposes of testing and experimenting therewith, to be exempted in terms of item no. 412.01, subject to certain conditions.

**E GODONGWANA****MINISTER OF FINANCE**

GENERAL EXPLANATORY NOTES

[] Words in bold type in square brackets indicate omissions from existing enactments.

_____ Words underlined with a solid line indicate insertions in existing enactments.

SCHEDULE

Schedule 1 to the Value-Added Tax Act, 1991 (Act No. 89 of 1991), is hereby amended—

(a) by the insertion in paragraph 8 of item Nos. 412.01 and 412.01/00.00/02.00 of the following:

“412.01**GOODS FOR TESTING AND EXPERIMENTAL PURPOSES****412.01/00.00/02.00**

Arms and ammunition, parts and accessories thereof, classifiable in Chapter 93, for the purposes of testing and experimenting therewith as the National Conventional Arms Control Committee and the Directorate for Conventional Arms Control may allow by specific permit in terms of the National Conventional Arms Control Act, 41 of 2002.

Provided that—

- (i) goods imported under this rebate item shall be limited to goods imported for testing purposes and shall not be sold or disposed to any other party or be removed to the area of Botswana, Eswatini, Lesotho or Namibia unless under the specific authority of the National Conventional Arms Control Committee and the Directorate for Conventional Arms Control; and

- (ii) goods not consumed or destroyed during the testing process must be exported within 180 days from the date of the said import permits issued by the National Conventional Arms Control Committee and the Directorate for Conventional Arms Control.".

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 3780

11 Augustus 2023

WYSIGING VAN PARAGRAAF 8 VAN BYLAE 1 BY DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NO. 89 VAN 1991), INGEVOLGE ARTIKEL 74(3)(a) DEUR DIE INVOEGING VAN ITEM 412.01 AS GEVOLG VAN DIE INVOEGING VAN KORTINGITEM 412.01 IN DEEL 1 VAN BYLAE NO. 4 VAN DIE DOEANE- EN AKSYNSWET, 1964 (WET NO. 91 VAN 1964).

Kragtens die bevoegdheid aan my verleen deur artikel 74(3)(a) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991) (die Wet), bepaal ek, Enoch Godongwana, Minister van Finansies, hierby dat paragraaf 8 van Bylae 1 by die Wet gewysig word om die vrystelling van belasting op toegevoegde waarde te reguleer op die invoer van wapens, ammunisie, onderdele en bybehoorsels daarvan vir die doeleindes van toets en proefneming daarmee, onderhewig aan sekere omstandighede, onder item no. 412.01.

**E GODONGWANA****MINISTER VAN FINANSIES**

ALGEMENE VERDUIDELIKENDE NOTA:

[] **Woorde in vetdruk in vierkantige hake dui uitlatings uit bestaande verordeninge aan.**

_____ **Woorde met 'n volstreep daaronder dui invoegings in bestaande verordeninge aan.**

BYLAE

Bylae 1 by die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 of 1991), word hierby gewysig—

(a) deur die invoeging in paragraaf 8 van item Nos. 412.01 en 412.01/00.00/02.00 van die volgende:

“412.01**GOEDERE VIR DOELEINDES VAN TOETS EN PROEFNEMING****412.01/00.00/02.00**

Wapens en ammunisie, onderdele en byberhoorsels daarvan, indeelbaar by Hoofstuk 93, vir die doeleindes van toets en proefneming daarmee soos die Nasionale Konvensionele Wapenbeheer Komitee en die Direktooraat vir Konvensionele Wapenbeheer by bepaalde permit mag toelaat ingevolge die Nasionale Konvensionele Wapenbeheerwet 41 van 2002.

Met dien verstande dat—

(i) goedere ingevoer onder hierdie kortingitem sal beperk word tot die goedere ingevoer vir toets doeleindes en mag nie verkoop of andersins vervreem word aan enige ander party of verwyder word na die grondgebied van Botswana, Eswatini, Lesotho of Namibië nie tensy onder spesifieke magtiging van die Nasionale Konvensionele Wapenbeheer Komitee en die Direktooraat vir Konvensionele Wapenbeheer; en

- (ii) goedere nie verbruik of vernietig gedurende die toetsproses nie, moet uitgevoer word binne 180 dae vanaf die datum van die vermelde invoerpermitte uitgereik deur die Nasionale Konvensionele Wapenbeheer Komitee en die Direktoraat vir Konvensionele Wapenbeheer.”.

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