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GOVERNMENT NOTICE

DEPARTMENT OF FINANCE

No. R. 1584

24 July 1989

REGULATIONS UNDER SECTION 48 OF THE SALES TAX ACT, 1978.—AMENDMENT

The Minister of Finance has in terms of section 48 of the Sales Tax Act, 1978 (Act No. 103 of 1978), made the regulations in the Schedule.

SCHEDULE

Definition

1. In this Schedule "the Regulations" means the Regulations under section 48 of the Sales Tax Act, 1978, published by Government Notice No. R. 339 of 20 February 1987, as amended by Government Notice No. 676 of 3 April 1987, Government Notice No. R. 1523 of 17 July 1987 and by Government Notice No. R. 1030 of 27 May 1988.

Amendment of regulation 1 of the Regulations

2. Regulation 1 of the Regulations is hereby amended by the substitution for the definition of "taxable liquor transaction" of the following definition:

" 'taxable liquor transaction' means—

- (i) the sale of liquor to, or the importation into the Republic of liquor by, any liquor trader; or
- (ii) the sale of liquor exported from the Republic in the circumstances contemplated in paragraph (a) (iii) of the definition of 'exported' in section 1 of the Act: Provided that the provisions of this paragraph shall not apply in respect of the sale of liquor exported from the port or settlement of Walvis Bay; or
- (iii) the sale of liquor exported from the Republic to any place in the Republic of Bophuthatswana in the circumstances contemplated in paragraph (a) (i) of the definition of 'exported' in section 1 of the Act;"

Commencement date

3. The amendment effected by Regulation 2 shall come into operation on 1 August 1989.

491—A

GOEWERMENSKENNISGEWING

DEPARTEMENT VAN FINANSIES

No. R. 1584

24 Julie 1989

REGULASIES KRAGTENS ARTIKEL 48 VAN DIE VERKOOPBELASTINGWET, 1978.— WYSIGING

Die Minister van Finansies het kragtens artikel 48 van die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978), die regulasies in die Bylae uitgevaardig.

BYLAE

Woordomskrywing

1. In hierdie Bylae beteken "die Regulasies" die Regulasies kragtens artikel 48 van die Verkoopbelastingwet, 1978, gepubliseer by Goewermentskennisgewing No. R. 339 van 20 Februarie 1987, soos gewysig deur Goewermentskennisgewing No. 676 van 3 April 1987, Goewermentskennisgewing No. R. 1523 van 17 Julie 1987 en deur Goewermentskennisgewing No. R. 1030 van 27 Mei 1988.

Wysiging van regulasie 1 van die Regulasies

2. Regulasie 1 van die Regulasies word hierby gewysig deur die omskrywing van "belasbare dranktransaksie" deur die volgende omskrywing te vervang:

" 'belasbare dranktransaksie'—

- (i) die verkoop van drank aan, of die invoer in die Republiek van drank deur, 'n drankhandelaar; of
- (ii) die verkoop van drank wat vanuit die Republiek uitgevoer word in die omstandighede beoog in paragraaf (a) (iii) van die omskrywing van 'uitgevoer' in artikel 1 van die Wet: Met dien verstande dat die bepalinge van hierdie paragraaf nie van toepassing is nie ten opsigte van die verkoop van drank wat vanuit die hawe of nedersetting van Walvisbaai uitgevoer word; of
- (iii) die verkoop van drank wat vanuit die Republiek na 'n plek in die Republiek van Bophuthatswana uitgevoer word in die omstandighede beoog in paragraaf (a) (i) van die omskrywing van 'uitgevoer' in artikel 1 van die Wet;"

Datum van inwerkingtreding

3. Die wysiging aangebring deur Regulasie 2 tree op 1 Augustus 1989 in werking.

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