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GOEWERMENSKENNISGEWINGS

DEPARTEMENT VAN FINANSIES

No. R. 2164

7 September 1990

**REGULASIES KRAGTENS ARTIKEL 48 VAN
DIE VERKOOPBELASTINGWET, 1978. — WYSI-
GING**

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 uitgevaardig kragtens artikel 48 van die Verkoopbelastingwet, 1978, gepubliseer by Goewermenskennisgewing No. R. 339 van 20 Februarie 1987, soos gewysig deur Goewermenskennisgewing No. 676 van 3 April 1987, Goewermenskennisgewing No. R. 1523 van 17 Julie 1987, Goewermenskennisgewing No. R. 1030 van 27 Mei 1988 en deur Goewermenskennisgewing No. R. 1584 van 24 Julie 1989.

Wysiging van Regulasie 1 van die Regulasies

2. Regulasie 1 van die Regulasies word hierby gewysig—

(a) 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—

- (a) die bepaling van paragraaf (ii) van hierdie omskrywing nie van toepassing is nie ten opsigte van die verkoop van drank wat vanuit die hawe of nedersetting van Walvisbaai uitgevoer word;

GOVERNMENT NOTICES

DEPARTMENT OF FINANCE

No. R. 2164

7 September 1990

**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 made 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, Government Notice No. R. 1030 of 27 May 1988 and by Government Notice No. R. 1584 of 24 July 1989.

Amendment of Regulation 1 of the Regulations

2. Regulation 1 of the Regulations is hereby amended—

(a) by the insertion after the definition of "output tax" of the following definition:

"'specified economic community state' means Transkei, Bophuthatswana, Venda or Ciskei"; and

(b) 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;

(ii) the sale of liquor which is 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—

- (a) the provisions of paragraph (ii) of this definition shall not apply in respect of the sale of liquor which is exported from the port or settlement of Walvis Bay;

(b) die bepalings van hierdie omskrywing nie van toepassing is nie ten opsigte van—

- (i) die verkoop van drank wat vanuit die Republiek uitgevoer word na 'n plek in 'n bepaalde ekonomiese gemeenskapstaat; of
- (ii) die invoer in die Republiek van drank deur 'n drankhandelaar vanuit 'n plek in 'n bepaalde ekonomiese gemeenskapstaat waarin 'n verkoopbelastingwet van krag is;"; en

(b) deur na die omskrywing van "belasbare dranktransaksie" die volgende omskrywing in te voeg:

"'bepaalde ekonomiese gemeenskapstaat' Transkei, Bophuthatswana, Venda of Ciskei;".

Inwerkingtreding

3. Hierdie Regulasies tree op 1 Oktober 1990 in werking.

No. R. 2165

7 September 1990

REGULASIES KRAGTENS ARTIKEL 48 VAN DIE VERKOOPBELASTINGWET, 1978

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

BYLAE

OPSKORTING VAN VERKOOPBELASTING-VRYSTELLING MET BETREKKING TOT SEKERE UITVOERVERKOPE VAN GOED DEUR SEKERE ONDERNEMERS EN DIE VOORSIENING VAN VERPLIGTING TEN OPSIGTE VAN VERKOOPBELASTING DEUR SEKERE ONDERNEMERS GEDRA MET BETREKKING TOT DIE INVOER VAN SEKERE GOED IN DIE REPUBLIEK

Woordomskrywings

1. In hierdie Regulasies, tensy uit die samehang anders blyk, het enige woord of uitdrukking waaraan in die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978), 'n betekenis geheg is, die betekenis aldus daaraan geheg, en beteken—

"afvoerbelaasting", met betrekking tot 'n handelaar, die belasting soos vasgestel ingevolge artikel 11 van die Wet wat gedurende 'n belastingtydperk deur hom betaalbaar geword het ten opsigte van 'n onderneming wat deur hom bedryf word;

"belasbare uitvoertransaksie"—

- (a) die verkoop deur 'n handelaar van goed wat uit die Republiek uitgevoer word na 'n koper met betrekking tot bedoelde verkoop wat 'n onderneming dryf in 'n bepaalde ekonomiese gemeenskapstaat waarin 'n verkoopbelastingwet van krag is; en

(b) the provisions of this definition shall not apply in respect of—

- (i) the sale of liquor which is exported from the Republic to any place in a specified economic community state; or
- (ii) the importation of liquor into the Republic by any liquor trader from any place in a specified economic community state in which a sales tax law is in force;".

Commencement

3. These Regulations shall come into operation on 1 October 1990.

No. R. 2165

7 September 1990

REGULATIONS UNDER SECTION 48 OF THE SALES TAX ACT, 1978

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

SUSPENSION OF SALES TAX EXEMPTION RELATING TO CERTAIN EXPORT SALES OF GOODS BY CERTAIN VENDORS AND THE PROVISION OF RELIEF IN RESPECT OF THE SALES TAX BORNE BY CERTAIN VENDORS RELATING TO THE IMPORTATION OF CERTAIN GOODS INTO THE REPUBLIC

Definitions

1. In these Regulations, unless the context otherwise indicates, any word or expression to which a meaning has been assigned in the Sales Tax Act, 1978 (Act No. 103 of 1978), bears the meaning so assigned thereto, and

"input tax", in relation to any trader, means any sales tax borne by the trader in any specified economic community state in respect of goods acquired by him under a sale in that state and imported by him into the Republic in the circumstances contemplated in section 6 (1) (t) (i) or (iii) of the Act;

"output tax", in relation to any trader, means the tax as determined under section 11 of the Act which has become payable by him during any tax period in respect of any enterprise carried on by him;

"specified economic community state" means Transkei, Bophuthatswana, Venda or Ciskei;

"taxable export transaction" means—

- (a) the sale by a trader of any goods which are exported from the Republic to any purchaser in relation to such sale who carries on any enterprise in any specified economic community state in which a sales tax law is in force; and

- (b) die verkoop deur 'n handelaar van goed wat uit die Republiek uitgevoer word na 'n koper met betrekking tot bedoelde verkoop by 'n adres in 'n bepaalde ekonomiese gemeenskapstaat waarin geen verkoopbelastingwet van krag is nie:

Met dien verstande dat die bepalings van paragraaf (a) van hiedie omskrywing nie van toepassing is nie ten opsigte van bedoelde verkoop indien—

- (i) bedoelde koper 'n vervaardigings- of boerdery-onderneming in die betrokke staat dryf ten opsigte waarvan hy as 'n ondernemer geregistreer is ingevolge die bepalings van 'n verkoopbelastingwet wat in daardie staat van krag is en die goed ingevolge bedoelde verkoop goed is wat in Afdeling I of IV van Bylae 2 by die Wet beskryf word, na gelang van die geval, mits die bepalings van subartikels (1) en (2) van artikel 14 van die Wet met betrekking tot bedoelde verkoop nagekom word, en 'n verwysing na 'n registrasienommer of registrasiesertifikaat in daardie artikel word uitgelê as 'n verwysing te wees na so 'n nommer toegeken, of sertifikaat uitgereik, aan bedoelde koper ingevolge 'n bepaling van 'n verkoopbelastingwet wat in bedoelde staat van krag is; of
- (ii) die goed ingevolge bedoelde verkoop registreerbare goed is soos in artikel 35 van die Wet beoog;

“bepaalde ekonomiese gemeenskapstaat” Transkei, Bophuthatswana, Venda of Ciskei;

“die Wet” die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978).

“handelaar” 'n persoon wat ingevolge artikel 12 van die Wet as 'n ondernemer geregistreer is ten opsigte van 'n onderneming in die gewone loop waarvan verkope van goed aangegaan word;

“toevoerbelasting”, met betrekking tot 'n handelaar, 'n verkoopbelasting deur die handelaar in 'n bepaalde ekonomiese gemeenskapstaat gedra ten opsigte van goed deur hom ingevolge 'n verkoop in daardie staat verkry en wat deur hom in die Republiek ingevoer word in die omstandighede beoog in artikel 6 (1) (t) (i) of (iii) van die Wet.

Opskorting van vrystelling met betrekking tot sekere verkope van goed wat deur handelaars uit die Republiek uitgevoer word

2. Ondanks die bepalings van artikel 6 (1) (a) (i) van die Wet, is belasting ten opsigte van 'n belasbare uitvoertransaksie betaalbaar.

Vasstelling van belasting betaalbaar deur handelaars, en belastingfakture

3. Behoudens die bepalings van artikel 11 van die Wet—

- (1) waar 'n handelaar met betrekking tot 'n belastingtydperk 'n toevoerbelasting gedra het, word daar van die bedrag van enige afvoerbelasting deur hom betaalbaar 'n aftrekking toegelaat van die bedrag van enige toevoerbelasting wat gedurende die belastingtydperk deur hom gedra is indien bewys ten genoë van die Kommissaris by wyse van 'n faktuur of ander stuk wat die toevoerbelasting aldus gedra, aantoon, deur die handelaar vir oorlegging aan die Kommissaris behou word;

- (b) the sale by a trader of any goods which are exported from the Republic to any purchaser in relation to such sale at an address in any specified economic community state in which no sales tax law is in force:

Provided that the provisions of paragraph (a) of this definition shall not apply in respect of any such sale if—

- (i) such purchaser carries on in the relevant state a manufacturing or farming enterprise in respect of which he is registered as a vendor under the provisions of any sales tax law in force in that state and the goods under such sale are goods described in Division I or IV of Schedule 2 to the Act, as the case may be, but subject to compliance with the provisions of subsections (1) and (2) of section 14 of the Act in relation to such sale, and any reference to a sales tax registration number or registration certificate in that section shall be construed as a reference to such a number allocated, or certificate issued, to such purchaser under any provision of a sales tax law in force in such state; or
- (ii) the goods under such sale are registrable goods as contemplated in section 35 of the Act;

“trader” means any person who is registered as a vendor under section 12 of the Act in respect of an enterprise in the ordinary course of which sales of goods are transacted;

“the Act” means the Sales Tax Act, 1978 (Act No. 103 of 1978).

Suspension of exemption relating to certain sales of goods which are exported from the Republic by traders

2. Notwithstanding the provisions of section 6 (1) (a) (i) of the Act, tax shall be payable in respect of any taxable export transaction.

Determination of tax payable by traders, and tax invoices

3. Subject to the provisions of section 11 of the Act—

- (1) where any trader has in relation to any tax period borne any input tax, there shall be allowed to be deducted from the amount of any output tax payable by such trader the amount of any input tax borne by him during the tax period if proof to the satisfaction of the Commissioner by way of any invoice or other document showing the input tax so borne is retained by the trader for production to the Commissioner;
- (2) where the amount of any input tax which may be deducted in any tax period exceeds the amount of output tax, the excess may be carried forward to the subsequent tax period and be deducted in that period.

- (2) waar die bedrag aan toevoerbelasting wat in 'n belastingtydperk afgetrek kan word die bedrag aan afvoerbelasting te bowe gaan, kan die oorskot na die daaropvolgende belastingtydperk oorgedra en in daardie tydperk afgetrek word.

Pligte van handelaars kragtens die Wet

4. Die bepalinge van hierdie Regulasies stel 'n handelaar nie vry van die uitvoering van sy pligte kragtens die Wet nie.

Inwerkingtreding

5. Hierdie Regulasies tree op 1 Oktober 1990 in werking.

No. R. 2166

7 September 1990

WYSIGING VAN BYLAE 5 BY DIE VERKOOPBELASTINGWET, 1978

Kragtens artikel 49 (1) (b) van die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978), wysig ek, Barend Jacobus du Plessis, Minister van Finansies, hierby Bylae 5 by genoemde Wet soos in die Bylae hiervan uiteengesit.

B. J. DU PLESSIS,
Minister van Finansies.

BYLAE

1. Bylae 5 by die Verkoopbelastingwet, 1978, word hierby gewysig—

- (a) deur in Item No. 405.04 van paragraaf 1 van Deel A, voor pos No. 63.01, die volgende pos in te voeg:

“00.00/03.00 Deur die Kommissaris van Doeane en Aksyns goedgekeurde goed wat gratis versend word aan 'n deur genoemde Kommissaris goedgekeurde organisasie of liggaam wat omsien na die belange van kinders, onderworpe aan die voorwaardes wat deur daardie Kommissaris in elke geval stel en aan 'n permit deur hom uitgereik.”;

- (b) deur in Item No. 405.04 van paragraaf 1 van Deel A die uitdrukking “63.01” deur die uitdrukking “63.09” te vervang; en

- (c) deur Item No. 407.02 van paragraaf 1 van Deel A deur die volgende item te vervang:

“407.02 Goed wat as vergeselde passasiersbagasie deur of nie-inwoners of inwoners van die Republiek ingevoer word en by die plek waar sodanige persone aan wal gaan of die Republiek binnekom, geklaar word:

22.00/01.00 Wyn, hoogstens 2 liter per persoon

22.00/02.00 Spiritus- en ander alkoholiese drankes, 'n totale hoeveelheid van hoogstens 1 liter per persoon

24.02/01.00 Hoogstens 400 sigarette en 50 sigare per persoon

24.03/01.00 Hoogstens 250 g sigaret- of pyp-
tabak per persoon

33.03/01.00 Hoogstens 50 ml parfuum en
hoogstens 250 ml toiletwater per
persoon

00.00/01.00 Ander nuwe of gebruikte goed
met 'n totale waarde van
hoogstens R500 per persoon

Duties of traders under the Act

4. The provisions of these Regulations shall not absolve any trader from the performance of his duties under the Act.

Commencement

5. These Regulations shall come into operation on 1 October 1990.

No. R. 2166

7 September 1990

AMENDMENT OF SCHEDULE 5 TO THE SALES TAX ACT, 1978

Under section 49 (1) (b) of the Sales Tax Act, 1978 (Act No. 103 of 1978), I, Barend Jacobus du Plessis, Minister of Finance, hereby amend Schedule 5 to the said Act as set out in the Schedule hereto.

B. J. DU PLESSIS,
Minister of Finance.

SCHEDULE

1. Schedule 5 to the Sales Tax Act, 1978, is hereby amended—

- (a) by the insertion in Item No. 405.04 of paragraph 1 of Part A, before heading No. 63.01, of the following heading:

“00.00/03.00 Goods approved by the Commissioner for Customs and Excise forwarded free to an organization or body approved by the said Commissioner which cares for the welfare of children, subject to the conditions imposed by that Commissioner in each case and to a permit issued by him.”;

- (b) by the substitution in Item No. 405.04 of paragraph 1 of Part A for the expression “63.01” of the expression “63.09”; and

- (c) by the substitution for Item No. 407.02 of paragraph 1 of Part A of the following item:

“407.02 Goods imported as accompanied passengers' baggage either by non-residents or residents of the Republic and cleared at the place where such persons disembark or enter the Republic:

22.00/01.00 Wine not exceeding 2 litres per person

22.00/02.00 Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person

24.02/01.00 Cigarettes, not exceeding 400 and not exceeding 50 cigars per person

24.03/01.00 250 g cigarette or pipe tobacco per person

33.03/01.00 Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person

00.00/01.00 Other new or used goods, of a total value not exceeding R500 per person

00.00/02.00 Addisionele goed, nuut of gebruik, met 'n totale waarde van hoogstens R1 000 per persoon (uitgesonderd goed van 'n klas of soort vermeld in Item Nos. 407.02/22.00, 407.02/24.02, 407.02/24.03 en 407.02/33.03)."

2. Die wysigings aangebring deur—

- (a) paragraaf 1 (a) word geag op 20 Augustus 1990 in werking te getree het; en
- (b) paragrafe 1 (b) en (c) word geag op 8 Junie 1990 in werking te getree het.

00.00/02.00 Additional goods, new or used, of a total value not exceeding R1 000 per person (excluding goods of a class or kind specified in Item Nos. 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03)."

2. The amendments affected by—

- (a) paragraph 1 (a) shall be deemed to have come into operation on 20 August 1990; and
- (b) paragraphs 1 (b) and (c) shall be deemed to have come into operation on 8 June 1990.

Spaar 'n druppel — en vul die dam

Indien almal van ons besparingsbewus optree, besnoei ons nie slegs uitgawes nie maar wen ook ten opsigte van ons kosbare water- en elektrisiteitsvoorraad



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Bothalia is 'n medium vir die publikasie van plantkundige artikels oor die flora en plantegroei van Suidelike Afrika. Een of twee dele van die tydskrif word jaarliks gepubliseer.

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Verkrygbaar van die Direkteur, Afdeling Landbou-inligting, Privaatsak X144, Pretoria.

Verkoopbelasting moet by alle binnelandse bestellings ingesluit word.

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Obtainable from the Director, Division of Agricultural Information, Private Bag X144, Pretoria.

Sales tax must accompany all inland orders.

BELANGRIK!!

Plasing van tale:

Staatskoerante

1. Hiermee word bekendgemaak dat die omruil van tale in die *Staatskoerant* jaarliks geskied met die eerste uitgawe in Oktober.
2. Vir die tydperk 1 Oktober 1989 tot 30 September 1990 word Afrikaans **EERSTE** geplaas.
3. Hierdie reëling is in ooreenstemming met dié van die Parlement waarby koerante met Wette ens. die taalvolgorde deurgaans behou vir die duur van die sitting.
4. *Dit word dus van u, as adverteerder, verwag om u kopie met bogenoemde reëling te laat strook om onnodige omskakeling en stylredigering in ooreenstemming te bring.*

—oOo—

IMPORTANT!!

Placing of languages:

Government Gazettes

1. Notice is hereby given that the interchange of languages in the *Government Gazette* will be effected annually from the first issue in October.
2. For the period 1 October 1989 to 30 September 1990, Afrikaans is to be placed **FIRST**.
3. This arrangement is in conformity with Gazettes containing Act of Parliament etc. where the language sequence remains constant throughout the sitting of Parliament.
4. *It is therefore expected of you, the advertiser, to see that your copy is in accordance with the above-mentioned arrangement in order to avoid unnecessary style changes and editing to correspond with the correct style.*

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