



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

As 'n Nuusblad by die Poskantoor Geregistreer

Registered at the Post Office as a Newspaper

PRYS 40c PRICE
Plus AVB/GST
BUITELANDS 50c ABROAD
POSVRY · POST FREE

Vol. 228

KAAPSTAD, 29 JUNIE 1984

CAPE TOWN, 29 JUNE 1984

No. 9306

KANTOOR VAN DIE EERSTE MINISTER

OFFICE OF THE PRIME MINISTER

No. 1377.

29 Junie 1984

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

No. 99 van 1984: Wysigingswet op Verkoopbelasting, 1984.

No. 1377.

29 June 1984

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

No. 99 of 1984: Sales Tax Amendment Act, 1984.

Wet No. 99, 1984

WYSIGINGSWET OP VERKOOPBELASTING, 1984

ALGEMENE VERDUIDELIKENDE NOTA:

[] Woorde in vet druk tussen vierkantige hake dui skappings uit bestaande verordeninge aan.

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

WET

Tot wysiging van die Verkoopbelastingwet, 1978, ten einde sekere uitdrukkings nader te omskryf; die skaal van verkoopbelasting te verhoog; voorsiening te maak vir sekere vrystellings van verkoopbelasting; die aanspreeklikheid vir verkoopbelasting uit te brei; die vasstelling van die belashare waarde by die toepassing van genoemde Wet, en die verhaal van verkoopbelasting ten opsigte van goed in die Republiek ingevoer, verder te reël; voorsiening te maak vir die verhaal van verkoopbelasting deur die belasting by te tel by die prys of bedrag wat 'n verkoper 'n koper vra; die toelae ten opsigte van deposito's op houters te beperk; die grondslag vir registrasie van ondernemers te verander; voorsiening te maak vir die inbring van 'n beswaar en appèl teen 'n weiering deur die Kommissaris van Binnelandse Inkomste om magtiging te verleen vir 'n sekere terugbetaling; die uitreiking van vrystellingstifikate aan diplomate in te stel; en Bylaes 1, 2, 4 en 5 by genoemde Wet te wysig en Bylae 6 by genoemde Wet te skrap; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Staatspresident geteken.)

(Goedgekeur op 29 Junie 1984.)

DAAR WORD BEPAAL deur die Staatspresident en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Wysiging van artikel 1 van Wet 103 van 1978, soos gewysig deur artikel 1 van Wet 111 van 1979, artikel 1 van Wet 105 van 1980, artikel 1 van Wet 97 van 1981, artikel 1 van Wet 90 van 1982 en artikel 1 van Wet 95 van 1983.

1. (1) Artikel 1 van die Verkoopbelastingwet, 1978 (hieronder die Hoofwet genoem), word hierby gewysig—

(a) deur die omskrywing van "liefdadigheidsinrigting" deur die volgende omskrywing te vervang:

"'liefdadigheidsinrigting' 'n inrigting of organisasie van 'n openbare en permanente aard—

(a) wat liefdadigheidsbedrywighede voortsit wat bestaan uit die voorsiening van kos, maaltye, 10 losies, inwoning, klerasie of ander noodsaaklikhede, geriewe of genietinge aan bejaarde of behoeftige persone, kinders of liggaamlik of geestelik gestremde persone; en

(b) wat ingevolge sy konstitusie verplig is om enige eiendom of inkomste uitsluitlik ter bevordering van sy oogmerke en doelstellinge aan te wend en verbied is om 'n gedeelte daarvan regstreeks of onregstreeks op enige wyse toegenaamd oor te dra ten einde iemand te baat behalwe by wyse van die betaling te goeder trou van redelike besoldiging aan 'n amptenaar of werknemer van die inrigting of organisasie vir enige dienste werklik aan bedoelde inrigting of organisasie gelewer;" 15 20 25

(b) deur subparagraaf (bb) van paragraaf (c) van die omskrywing van "verkoop" deur die volgende subparagraaf te vervang:

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GENERAL EXPLANATORY NOTE:

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

 Words underlined with solid line indicate insertions in existing enactments.

ACT

To amend the Sales Tax Act, 1978, so as to further define certain expressions; to increase the rate of sales tax; to provide for certain exemptions from sales tax; to extend the liability for sales tax; to further regulate the determination of the taxable value for the purposes of the said Act, and the recovery of sales tax in respect of goods imported into the Republic; to provide for the recovery of sales tax by the addition of the tax to the price or amount charged by a seller to a purchaser; to restrict the allowance in respect of deposits on containers; to alter the basis for registration of vendors; to provide for objection and appeal against a refusal by the Commissioner for Inland Revenue to authorize a certain refund; to institute the issue of exemption certificates to diplomats; and to amend Schedules 1, 2, 4 and 5, and delete Schedule 6, to the said Act; and to provide for matters connected therewith.

(Afrikaans text signed by the State President.)
(Assented to 29 June 1984.)

BE IT ENACTED by the State President and the House of Assembly of the Republic of South Africa, as follows:—

1. (1) Section 1 of the Sales Tax Act, 1978 (hereinafter referred to as the principal Act), is hereby amended—
 - 5 (a) by the substitution for the definition of "charitable institution" of the following definition:

"charitable institution" means any institution or organization of a public character and of a permanent nature—

 - 10 (a) which carries on charitable activities consisting of the provision of food, meals, board, lodging, clothing or other necessities, comforts or amenities to aged or indigent persons, children or physically or mentally handicapped persons; and
 - 15 (b) which in terms of its constitution is required to utilize any property or income solely in the furtherance of its aims and objects and is prohibited from transferring any portion thereof directly or indirectly in any manner whatsoever so as to profit any person other than by way of the payment in good faith of reasonable remuneration to any officer or employee of the institution or organization for any services actually rendered to such institution or organization;";
 - 20 (b) by the substitution for subparagraph (bb) of paragraph (c) of the definition of "sale" of the following subparagraph:
 - 25

Amendment of section 1 of Act 103 of 1978, as amended by section 1 of Act 111 of 1979, section 1 of Act 105 of 1980, section 1 of Act 97 of 1981, section 1 of Act 90 of 1982 and section 1 of Act 95 of 1983.

Wet No. 99, 1984

WYSIGINGSWET OP VERKOOPBELASTING, 1984

Wysiging van
artikel 5 van
Wet 103 van 1978,
soos gewysig deur
artikel 3 van
Wet 111 van 1979,
artikel 2 van
Wet 97 van 1981,
artikel 1 van
Wet 40 van 1982,
artikel 2 van
Wet 95 van 1983
en Goewerments-
kennisgewing
No. R.142 van
26 Januarie 1984.

Wysiging van
artikel 6 van
Wet 103 van 1978,
soos gewysig deur
artikel 4 van
Wet 111 van 1979,
artikel 2 van
Wet 105 van 1980,
artikel 3 van
Wet 97 van 1981,
artikel 2 van
Wet 90 van 1982
en artikel 3 van
Wet 95 van 1983.

“(bb) deur ’n liefdadigheidsinrigting aan bejaarde of be-
hoefelige persone, kinders of liggaamlik of geestelik
gestremde persone; of”; en

(c) deur na paragraaf (vii) van die omskrywing van “ver-
koop” die volgende paragraaf in te voeg:

“(viiA) ’n skenking aan ’n liefdadigheidsinrigting of aan ’n
godsdienstige of opvoedkundige inrigting van ’n
openbare aard van goed wat na die oordeel van die
Kommissaris geen kommersiële waarde het nie;”.

(2) Subartikel (1) tree op 1 Julie 1984 in werking.

2. (1) Artikel 5 van die Hoofwet word hierby gewysig—

(a) deur in subartikel (1) die woord “sewe” deur die woord
“tien” te vervang; en

(b) deur in subparagraaf (i) van paragraaf (h) van subarti-
kel (1) die woorde wat item (aa) voorafgaan deur die
volgende woorde te vervang:

“goed wat deur iemand by die bedryf van ’n on-
derneming ingevolge ’n verkoop verkry is of in die
Republiek ingevoer is of geproduseer is of ver-
huurde eiendom besit ingevolge ’n bruikhuur of
goed aan iemand verhuur ingevolge ’n huurooreen-
koms gesluit in die loop van ’n onderneming deur
iemand bedryf, maar uitgesonderd—”; en

(c) deur by subparagraaf (i) van paragraaf (h) van subarti-
kel (1) die volgende item te voeg:

“(dd) goed aan so iemand ingevolge ’n huurooreenkoms
teen ’n huurvergoeding gelyk aan of groter as ’n
kwalifiserende huurvergoeding soos in artikel 1
omskryf, verhuur, indien belasting ten opsigte van
die belasbare waarde van bedoelde huurvergoe-
ding deur hom gedra word; of”.

(2) Die wysiging aangebring deur paragraaf (a) van subartikel
(1) is, behoudens die bepalings van artikel 11 van die Hoofwet,
van toepassing vir die doeleindes van die vasstelling van bedrae
verkoopbelasting wat ingevolge artikel 8 van die Hoofwet geag
word betaalbaar te geword het op ’n datum wat op of na 1 Julie
1984 val.

3. (1) Artikel 6 van die Hoofwet word hierby gewysig—

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

“die verkoop van handelsvoorraad of ’n belasbare
diens gelewer deur ’n ondernemer (behalwe ’n ge-
registreerde ondernemer) in die gewone loop van
die bedryf van ’n onderneming, indien—”; en

(b) deur in subparagraaf (i) van paragraaf (g) van subarti-
kel (1) die uitdrukking “R5 000” deur die uitdrukking
“R10 000” te vervang;

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

“Met dien verstande dat waar sodanige bruto ont-
vangste of toevallings van die onderneming vir be-
doelde daaropvolgende tydperk genoemde bedrag oor-
skry het en die ondernemer, binne ’n tydperk van
dertig dae daarna of sodanige verdere tydperk as wat
die Kommissaris onder die omstandighede redelik ag,
die Kommissaris van die verandering in sy omstandig-
hede soos deur artikel 12 (5) vereis, in kennis gestel
het, die vrystelling verleen deur hierdie paragraaf ten
opsigte van verkope of belasbare dienste gelewer deur
die ondernemer, mits die bepalings van artikel 11 (4)
nagekom word, nie geag word op te gehou het om van
toepassing te wees nie uit hoofde van die feit dat soda-
nige ontvangste of toevallings die vermelde bedrag oor-
skry het, maar aanhou om van toepassing te wees ten
opsigte van verkope van goed gesluit of belasbare

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- “(bb) by any charitable institution to aged or indigent persons, children or physically or mentally handicapped persons; or”; and
- (c) by the insertion after paragraph (vii) of the definition of “sale” of the following paragraph:
- “(viiA) any donation to any charitable institution or to any ecclesiastical or educational institution of a public character of goods which in the opinion of the Commissioner have no commercial value;”.
- (2) Subsection (1) shall come into operation on 1 July 1984.

2. (1) Section 5 of the principal Act is hereby amended—
- (a) by the substitution in subsection (1) for the word “seven” of the word “ten”; and
- (b) by the substitution in subparagraph (i) of paragraph (h) of subsection (1) for the words preceding item (aa) of the following words:
- “goods acquired under a sale or imported into the Republic or produced by any person in carrying on any enterprise or leased property held under a financial lease or goods let to any person under a rental agreement concluded in the course of any enterprise carried on by any person, but excluding—”; and
- (c) by the addition to subparagraph (i) of paragraph (h) of subsection (1) of the following item:
- “(dd) goods let to such person under a rental agreement at a rental consideration equal to or greater than a qualifying rental consideration as defined in section 1 if tax is borne by him in respect of the taxable value of such rental consideration; or”.

Amendment of section 5 of Act 103 of 1978, as amended by section 3 of Act 111 of 1979, section 2 of Act 97 of 1981, section 1 of Act 40 of 1982, section 2 of Act 95 of 1983 and Government Notice No. R.142 of 26 January 1984.

- (2) The amendment effected by paragraph (a) of subsection (1) shall, subject to the provisions of section 11 of the principal Act, apply for the purposes of determining the amounts of sales tax which in terms of section 8 of the principal Act are deemed to have become payable on any date falling on or after 1 July 1984.

3. (1) Section 6 of the principal Act is hereby amended—
- (a) by the substitution in paragraph (g) of subsection (1) for the words preceding subparagraph (i) of the following words:
- “the sale of trading stock or any taxable service rendered by any vendor (other than a registered vendor) in the ordinary course of carrying on any enterprise, if—”;
- (b) by the substitution in subparagraph (i) of paragraph (g) of subsection (1) for the expression “R5 000” of the expression “R10 000”;
- (c) by the substitution for the proviso to paragraph (g) of subsection (1) of the following proviso:
- “Provided that where such gross receipts or accruals of the enterprise for such ensuing period have exceeded the said sum and the vendor has, within a period of thirty days thereafter or such further period as the Commissioner may regard as reasonable in the circumstances, notified the Commissioner of the change in his circumstances as required by section 12 (5), the exemption conferred by this paragraph in respect of sales or taxable services rendered by the vendor shall, subject to compliance with the provisions of section 11 (4), not be deemed to have ceased to apply by reason of the fact that such receipts or accruals have exceeded the said sum, but shall continue to apply in respect of sales

Amendment of section 6 of Act 103 of 1978, as amended by section 4 of Act 111 of 1979, section 2 of Act 105 of 1980, section 3 of Act 97 of 1981, section 2 of Act 90 of 1982 and section 3 of Act 95 of 1983.

- dienste gelewer deur die ondernemer gedurende die tydperk eindigende op die datum deur die Kommissaris ingevolge artikel 11 (4) bepaal;";
- (d) deur paragraaf (n) van subartikel (1) deur die volgende paragraaf te vervang: 5
- “(n) huurvergoeding betaalbaar deur 'n huurder aan 'n verhuurder wat gewoonlik in die Republiek woonagtig is (of, in die geval van 'n maatskappy, 'n binelandse maatskappy is vir die doeleindes van die Inkomstebelastingwet), indien die huurder en die verhuurder verbonde persone met betrekking tot mekaar is en die goed ten opsigte waarvan die huurvergoeding betaalbaar is—
- (i) voor die aanvangsdatum **[verkry is]** deur die verhuurder ingevolge 'n verkoop gesluit voor **[die aanvangsdatum]** daardie datum verkry is of **[voor daardie datum]** aan die verhuurder ingevolge 'n bruikhuur afgelewer is of deur die verhuurder ingevoer is of vir die verhuurder opgerig, gekonstrueer, gemonteer of geïnstalleer is of deur die verhuurder aangewend is in die omstandighede soos bedoel in artikel 5 (1) (h) **[waar bedoelde goed verkry is]; of** 20
- (ii) op of na die aanvangsdatum deur die verhuurder ingevolge 'n verkoop gesluit op of na **[bedoelde]** daardie datum of **[bedoelde goed op of na daardie datum]** aan die verhuurder ingevolge 'n bruikhuur afgelewer is of deur die verhuurder ingevoer is of vir die verhuurder opgerig, gekonstrueer, gemonteer of geïnstalleer is of deur die verhuurder aangewend is soos bedoel in artikel 5 (1) (h) of deur die verhuurder teen 'n kwalifiserende huurvergoeding soos in artikel 1 omskryf verhuur word, indien belasting deur die verhuurder ten opsigte van die verkoop, **[of]** bruikhuur, invoer, oprigting, konstruksie, montering, installasie, aanwending of huurvergoeding gedra is of word;"; 30 35 40
- (e) deur paragraaf (p) van subartikel (1) deur die volgende paragraaf te vervang:
- “(p) (i) huurvergoeding betaalbaar ten opsigte van goed verhuur ingevolge 'n huurooreenkoms buite die Republiek aangegaan, mits die goed uitsluitlik buite die Republiek gebruik word; 45
- (ii) huurvergoeding betaalbaar ten opsigte van 'n skip (behalwe 'n skip op vreemde vaart), verhuur ingevolge 'n huurooreenkoms buite die Republiek aangegaan vir sover bedoelde huurvergoeding ten genoeë van die Kommissaris vir die gebruik van daardie skip betaalbaar is onderwyl dit buite die territoriale waters van die Republiek, maar binne die territoriale waters van 'n ander land is waarin 'n verkoopbelasting of 'n wesentlik soortgelyke belasting hefbaar is ten opsigte van enige huurvergoeding wat ingevolge die betrokke huurooreenkoms betaalbaar is;"; 50 55
- (f) deur paragraaf (wA) van subartikel (1) deur die volgende paragraaf te vervang: 60
- “(wA) (i) die verkoop **[aan enige liggaamlik gestremde persoon of aan iemand wat namens 'n liggaamlik gestremde persoon optree]** van goed **[in Bylae 6 uiteengesit]** (uitgesonderd 'n voertuig behalwe 'n invalidewaentjie) ontwerp, vervaardig, verstel of verander uitsluitlik vir gebruik as hulpmiddele of toestelle deur enige 65

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of goods concluded or taxable services rendered by the vendor during the period ending on the date fixed by the Commissioner under section 11 (4);”;

(d) by the substitution for paragraph (n) of subsection (1) of the following paragraph:

“(n) any rental consideration payable by any lessee to any lessor who is ordinarily resident in the Republic (or, being a company, is a domestic company for the purposes of the Income Tax Act), if the lessee and the lessor are connected persons in relation to each other and the goods in respect of which the rental consideration is payable were—

(i) before the commencement date acquired by the lessor under a sale concluded before **[the commencement]** that date or **[were before that date]** delivered to the lessor under a financial lease or imported by the lessor or erected, constructed, assembled or installed for the lessor or applied by the lessor in the circumstances contemplated in section 5 (1) (h) **[where such goods were]; or**

(ii) on or after the commencement date acquired by the lessor under a sale concluded on or after the said date or **[such goods were on or after that date]** delivered to the lessor under a financial lease or imported by the lessor or erected, constructed, assembled or installed for the lessor or applied by the lessor as contemplated in section 5 (1) (h) or let to the lessor at a qualifying rental consideration as defined in section 1, if tax was or is borne by the lessor in respect of that sale, **[or]** financial lease, importation, erection, construction, assembly or installation, application or rental consideration;”;

(e) by the substitution for paragraph (p) of subsection (1) of the following paragraph:

“(p) (i) any rental consideration payable in respect of goods let under a rental agreement concluded outside the Republic if the goods are used exclusively outside the Republic;

(ii) any rental consideration payable in respect of any ship (other than a foreign-going ship) let under a rental agreement concluded outside the Republic in so far as such rental consideration is to the satisfaction of the Commissioner payable for the use of that ship while outside the territorial waters of the Republic but within the territorial waters of any other country in which a sales tax or any substantially similar tax is leviable in respect of any rental consideration payable under the rental agreement in question;”;

(f) by the substitution for paragraph (wA) of subsection (1) of the following paragraph:

“(wA) (i) the sale **[to any physically handicapped person or to any person acting on behalf of any physically handicapped person]** of any goods **[set forth in Schedule 6]** (excluding any vehicle other than any invalid carriage) designed, manufactured, adjusted or modified solely as aids or devices for the use of any physically

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liggaamlik gestremde persoon wat blind, doof of gebreklik is of 'n chroniese invalide is waar eiendomsreg in die goed by bedoelde gestremde persoon sal berus en bedoelde goed as gevolg van sy liggaamlike gestremdheid vir sy persoonlike gebruik nodig is; of

(ii) [en 'n belasbare diens] 'n herstel- of instandhoudingsdiens [vermeld in daardie Bylae] gelewer ten opsigte van [bedoelde] enige goed bedoel in subparagraaf (i) en reserwedele en materiale wat nodig is om bedoelde diens uit te voer; of

(iii) 'n verstellings- of modifikasiediens gelewer ten opsigte van 'n voertuig bestem vir die gebruik van 'n liggaamlik gestremde persoon bedoel in subparagraaf (i) waar bedoelde diens uitsluitlik nodig is om bedoelde persoon in staat te stel om bedoelde voertuig te werk, en die verkoop van dele en materiale om bedoelde diens te lewer,

indien die verkoper met betrekking tot bedoelde goed of dienste 'n faktuur of ander dokument uitreik wat die naam en adres van die verkoper, die naam en adres van die koper en bedoelde goed of diens, na gelang van die geval, ten volle beskryf;";

(g) deur die volgende paragrawe by subartikel (1) te voeg:

“(z) mits die bepalinge van artikel 14 soos toegepas deur artikel 38A nagekom word—

(i) die verkoop van goed aan 'n persoon of verteenwoordiger wat kragtens paragraaf (a) of (b) van artikel 38A (1) geregistreer is;

(ii) verhuurde eiendom gelewer aan bedoelde persoon of verteenwoordiger as huurder;

(iii) 'n huurvergoeding betaalbaar deur bedoelde persoon of verteenwoordiger ten opsigte van goed; of

(iv) 'n belasbare diens gelewer aan bedoelde persoon of verteenwoordiger,

indien die goed verkoop ingevolge bedoelde verkoop of bedoelde verhuurde eiendom of die goed met betrekking waartoe bedoelde huurvergoeding betaalbaar is of bedoelde belasbare diens, na gelang van die geval, uitsluitlik bestem is om gebruik te word deur bedoelde persoon vir sy persoonlike of huishoudelike doeleindes of deur bedoelde verteenwoordiger vir die amptelike doeleindes van die diplomatieke of konsulêre sending in die Republiek waaraan hy verbonde is;

(zA) die verkoop of aanwending ingevolge artikel 5 (1) (h) van goed uiteengesit in Bylae 7.”

(2) Die wysiging aangebring deur—

(a) paragraaf (e) van subartikel (1) word geag op 1 Maart 1984 in werking te getree het; en

(b) paragraaf (g) van subartikel (1) tree vir sover dit betrekking het op die byvoeging van paragraaf (z) by subartikel (1) van die Hoofwet, op 1 Oktober 1984 en vir sover dit betrekking het op die byvoeging van paragraaf (zA) by genoemde subartikel, op 1 Julie 1984 in werking.

Wysiging van artikel 7 van Wet 103 van 1978, soos gewysig deur artikel 5 van Wet 111 van 1979, artikel 3 van Wet 105 van 1980,

4. Artikel 7 van die Hoofwet word hierby gewysig—

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

“(i) die koste van daardie goed of die waarde van daardie eiendom of bate vir die persoon wat daardie goed, eiendom of bate aangewend het soos in be-

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5 handicapped person who is blind, deaf or
crippled or is a chronic invalid where owner-
ship in the goods is to vest in such handi-
capped person and such goods are required
for his personal use in consequence of his
physical handicap; or

10 (ii) [and] any [taxable] repair or maintenance ser-
vice [mentioned in that Schedule] rendered in
respect of [such] any goods referred to in sub-
paragraph (i) and spare parts and materials re-
quired to effect such service; or

15 (iii) any adjustment or modification service ren-
dered in respect of any vehicle intended for
the use of any physically handicapped person
referred to in subparagraph (i) where such
service is required solely to enable such per-
son to operate such vehicle, and the sale of
parts and materials required to effect such ser-
vice,

20 if the seller in relation to such goods or service is-
sues an invoice or other document stating the
name and address of the seller, the name and ad-
dress of the purchaser and a full description of
such goods or service, as the case may be;"; and

25 (g) by the addition to subsection (1) of the following para-
graphs:

"(z) subject to compliance with the provisions of sec-
tion 14 as applied by section 38A—

30 (i) the sale of goods to any person or representa-
tive registered under paragraph (a) or (b) of
section 38A (1);

(ii) any leased property delivered to such person
or representative as lessee;

35 (iii) any rental consideration payable by such per-
son or representative in respect of goods; or

(iv) any taxable service rendered to such person or
representative,

40 if the goods sold under such sale or such leased
property or the goods in respect of which such
rental consideration is payable or such taxable ser-
vice, as the case may be, are or is intended to be
utilized by such person for his personal or domes-
tic purposes or by such representative for the of-
ficial purposes of the diplomatic or consular mis-
sion in the Republic to which he is attached;

45 (zA) the sale or application in terms of section 5 (1) (h)
of any goods set forth in Schedule 7."

(2) The amendment effected by—

50 (a) paragraph (e) of subsection (1) shall be deemed to have
come into operation on 1 March 1984; and

55 (b) paragraph (g) of subsection (1) shall come into opera-
tion, in so far as it relates to the addition of paragraph
(z) to subsection (1) of the principal Act, on 1 October
1984 and, in so far as it relates to the addition of para-
graph (zA) to the said subsection, on 1 July 1984.

4. Section 7 of the principal Act is hereby amended—

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

60 "(i) the cost of such goods or the value of such proper-
ty or asset to the person who has applied such
goods, property or asset as contemplated in the

Amendment of
section 7 of
Act 103 of 1978,
as amended by
section 5 of
Act 111 of 1979,
section 3 of
Act 105 of 1980,

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artikel 4 van
Wet 97 van 1981
en artikel 4 van
Wet 95 van 1983.

doelde paragraaf beoog of waar bedoelde goed, eiendom of bate voor die aanwending soos in bedoelde paragraaf beoog, gebruik is, bedoelde koste of die markwaarde van die betrokke goed, eiendom of bate, wat ook al die minste is; of;

- (b) deur in subartikel (4) die uitdrukking "subartikel (3)" deur die uitdrukking "subartikel (3) (a)" te vervang;
- (c) deur in subartikel (5) in die woorde wat paragraaf (a) voorafgaan die uitdrukking "(3)" deur die uitdrukking "(3) (a)" te vervang; en
- (d) deur die volgende paragraawe by subartikel (5) te voeg:
 - "(g) waar die goed, eiendom of bate vir 'n tydperk korter as die oorblywende bruikbare lewensduur van bedoelde goed, eiendom of bate aangewend is soos in artikel 5 (1) (h) beoog, 'n bedrag gelyk aan 'n bedrag bereken teen die skaal van 10 persent per jaar van die koste in paragraaf (a), (b), (c), (d) of (e), na gelang van die geval, beoog vir die tydperk waartydens die goed, eiendom of bate aldus aangewend is; of
 - (h) waar die goed deur hom kragtens 'n huurooreenkoms gehou word, 'n bedrag gelyk aan die huurvergoeding betaalbaar deur hom kragtens bedoelde huurooreenkoms of 'n bedrag gelyk aan 'n kwalifiserende huurvergoeding soos in artikel 11 omskryf, wat ook al die grootste is."

Wysiging van
artikel 9 van
Wet 103 van 1978,
soos gewysig deur
artikel 5 van
Wet 95 van 1983.

5. Artikel 9 van die Hoofwet word hierby gewysig deur paragraaf (d) deur die volgende paragraaf te vervang:
- "(d) in die geval van goed in die Republiek ingevoer, deur die invoerder of waar bedoelde goed nie ingevolge die bepalingen van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), geklaar moet word nie en die belasting nie aan die Kommissaris ten opsigte van bedoelde invoer betaal is nie, deur die koper met betrekking tot enige daaropvolgende verkoop van bedoelde goed deur die invoerder; of".

Wysiging van
artikel 10 van
Wet 103 van 1978,
soos gewysig deur
artikel 6 van
Wet 111 van 1979.

6. (1) Artikel 10 van die Hoofwet word hierby gewysig—
- (a) deur subartikel (2) deur die volgende subartikel te vervang:

"(2) Ondanks andersluidende bepalingen van enige wet, is die belasting betaalbaar deur die ondernemer ingevolge artikel 9 (g), deur die verkoper op die koper met betrekking tot die tersaaklike verkoop, bruikhuur, huurvergoeding, belasbare diens, kos en inwoning of huisvesting, na gelang van die geval, verhaalbaar deur die belasting by te tel by die prys of bedrag deur die verkoper van die koper kragtens die tersaaklike ooreenkoms gevra: Met dien verstande dat indien die Kommissaris oortuig is dat as gevolg van die wyse waarop 'n verkoper sy besigheid, bedryf of beroep beoefen, probleme ontstaan het of mag ontstaan met betrekking tot die toepassing van hierdie subartikel, die Kommissaris die verkoper kan magtig om die belasting aldus op die koper verhaalbaar, te verhaal deur bedoelde belasting in te reken as deel van die prys of bedrag deur die verkoper van die koper ingevolge die tersaaklike ooreenkoms gevra."
 - (b) deur subartikel (3) te skrap;
 - (c) deur in subartikel (4) die uitdrukking "subartikel (3) (b)" deur die uitdrukking "subartikel (2)" te vervang;
 - (d) deur subartikel (5) te skrap;
 - (e) deur subartikel (6) deur die volgende subartikel te vervang:

"(6) Elke ondernemer wat deur die Kommissaris kragtens die voorbehoudsbepaling by subartikel (2) gemagtig is om belasting te verhaal deur bedoelde belasting in te reken as deel van die prys of bedrag deur die verkoper van die koper gevra, is, ten opsigte van 'n on-

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said paragraph or where such goods have or such property or asset has been used prior to the application thereof as contemplated in the said paragraph, such cost or the market value of the goods, property or asset in question, whichever is the lesser; or”;

section 4 of Act 97 of 1981 and section 4 of Act 95 of 1983.

(b) by the substitution in subsection (4) for the expression “subsection (3)” of the expression “subsection (3) (a)”;

(c) by the substitution in subsection (5) in the words preceding paragraph (a) for the expression “(3)” of the expression “(3) (a)”;

(d) by the addition to subsection (5) of the following paragraphs:

(g) where the goods are or the property or asset is applied as contemplated in section 5 (1) (h) for a period shorter than the remaining useful life of such goods, property or asset, an amount equal to an amount calculated at the rate of 10 per cent per annum of the cost contemplated in paragraph (a), (b), (c), (d) or (e), as the case may be, for the period during which such goods, property or asset were or was so applied; or

(h) where the goods are held by him under a rental agreement, an amount equal to the rental consideration payable by him under such rental agreement or an amount equal to a qualifying rental consideration as defined in section 1, whichever is the greater.”.

5. Section 9 of the principal Act is hereby amended by the substitution for paragraph (d) of the following paragraph:

“(d) in the case of goods imported into the Republic, by the importer or where such goods are not required to be cleared under the Customs and Excise Act, 1964 (Act No. 91 of 1964), and the tax has not been paid to the Commissioner in respect of such importation, by the purchaser in relation to any subsequent sale of such goods by the importer; or”.

Amendment of section 9 of Act 103 of 1978, as amended by section 5 of Act 95 of 1983.

6. (1) Section 10 of the principal Act is hereby amended—

(a) by the substitution for subsection (2) of the following subsection:

“(2) Notwithstanding anything to the contrary contained in any law, the tax payable by the vendor in terms of section 9 (g) shall be recoverable by the seller from the purchaser in relation to the relevant sale, financial lease, rental consideration, taxable service, board and lodging or accommodation, as the case may be, by adding the tax to the price or amount charged by the seller to the purchaser under the relevant agreement: Provided that if the Commissioner is satisfied that in consequence of the manner in which any seller conducts his business, trade or occupation, difficulties have arisen or may arise in regard to the application of this subsection the Commissioner may authorize the seller to recover the tax so recoverable from the purchaser by including such tax as part of the price or amount charged by the seller to the purchaser under the relevant agreement.”;

Amendment of section 10 of Act 103 of 1978, as amended by section 6 of Act 111 of 1979.

(b) by the deletion of subsection (3);

(c) by the substitution in subsection (4) for the expression “subsection (3) (b)” of the expression “subsection (2)”;

(d) by the deletion of subsection (5);

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

“(6) Every vendor who has been authorized by the Commissioner under the proviso to subsection (2) to recover tax by including such tax as part of the price or amount charged by the seller to the purchaser shall, in

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deroem deur hom bedryf, verplig om opvallend by alle toegange tot die perseel waarin die oonderneming bedryf word en by alle punte in bedoelde perseel waar betalings gemaak word, 'n kennisgewing in die vorm wat die Kommissaris mag voorskryf, te vertoon wat aandui—

- (a) in die geval van 'n saak in die gewone loop waarvan goed per veiling verkoop word, dat belasting teen die toepaslike skaal by die bedrag van die suksesvolle bod getel sal word of, in die geval waar goed deur 'n afslaer uit die hand verkoop word, dat belasting teen die toepaslike skaal by die prys betaalbaar deur die koper getel sal word; of
- (b) in die geval van enige ander saak in die gewone loop waarvan goed verkoop word, 'n huurvergoeding toeval, 'n belasbare diens gelewer word of kos en inwoning of huisvesting verskaf word] dat belasting teen die toepaslike skaal ingesluit is as deel van die prys of bedrag gevra [(soos bedoel in subartikel (3) (a)), of dat belasting teen die toepaslike skaal bygetel sal word by die prys of bedrag gevra (soos bedoel in subartikel (3) (b)), na gelang van die geval].”;
- (f) deur subartikel (7) deur die volgende subartikel te vervang:

“(7) **[Elke ondernemer kan, nadat hy]** Indien die Kommissaris oortuig is dat as gevolg van die wyse waarop 'n ondernemer sy besigheid, bedryf of beroep beoefen, probleme ontstaan het of mag ontstaan met betrekking tot die toepassing van een van die twee metodes **[aanvaar het]** wat in **[paragrafe (a) en (b) van subartikel (3)]** subartikel (2) beoog word, vir die verhaal van die belasting betaalbaar deur die ondernemer ingevolge artikel 9 (g), kan die Kommissaris die ondernemer magtig om die ander metode te aanvaar, maar sodanige verandering mag slegs in werking gestel word aan die begin van 'n belastingtydperk wat ingevolge artikel 16 van toepassing is op die oonderneming deur bedoelde ondernemer bedryf.”;
- (g) deur subartikel (8) deur die volgende subartikel te vervang:

“(8) Elke persoon wat kragtens die voorbehoudsbepaling by subartikel (2) gemagtig is om belasting te verhaal deur bedoelde belasting in te reken as deel van die prys of bedrag deur die verkoper van die koper gevra en wat 'n prys of bedrag met betrekking tot die verkoop van goed, 'n huurvergoeding, die lewering van 'n belasbare diens of die verskaffing van kos en inwoning of huisvesting adverteer of opgee, hetsy in 'n nuusblad, tydskrif, pryslys, handbiljet, vertoonvenster of andersins, moet aandui **[of]** dat bedoelde prys of bedrag die belasting hef ingevolge hierdie Wet, insluit **[of uitsluit]**.”;
- (h) deur subartikel (10) deur die volgende subartikel te vervang:

“(10) Iedere afslaer wat belasting verhaal op die wyse in subartikel (1) bedoel en iedere ondernemer wat belasting verhaal **[op die wyse in subartikel (3) (b) bedoel]** deur die belasting by te tel by die prys of bedrag deur die verkoper van die koper gevra, moet die afrondingstabelle waarna in subartikel (9) verwys word, vertoon by alle punte waar betalings gemaak word op die perseel waarin hy 'n oonderneming bedryf.”;
- (i) deur in subartikel (12) die uitdrukking “eenhonderd rand” deur die uitdrukking “R500” te vervang; en
- (j) deur paragraaf (b) van subartikel (13) deur die volgende paragraaf te vervang:

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respect of any enterprise carried on by him, be required to display prominently at all entrances to the premises in which the enterprise is carried on and at all points in such premises where payments are effected a notice, in such form as the Commissioner may prescribe, indicating [—

(a) in the case of any business in the ordinary course of which goods are sold by auction, that tax at the appropriate rate will be added to the amount of the successful bid or, in the case where goods are sold out of hand by an auctioneer, that tax at the appropriate rate will be added to the price payable by the purchaser; or

(b) in the case of any other business in the ordinary course of which any goods are sold, any rental consideration accrues, any taxable service is rendered or any board and lodging or accommodation is supplied] that tax at the appropriate rate is included as part of the price or amount charged [(as contemplated in subsection (3) (a)), or that tax at the appropriate rate will be added to the price or amount charged (as contemplated in subsection (3) (b)), as the case may be].”;

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

“(7) **[Every vendor may, after having adopted]** If the Commissioner is satisfied that in consequence of the manner in which any vendor conducts his business, trade or occupation difficulties have arisen or may arise in regard to the application of one of the two methods contemplated in **[paragraphs (a) and (b) of subsection (3)]** subsection (2) for the recovery of the tax payable by the vendor in terms of section 9 (g), the Commissioner may authorize the vendor to adopt the other method, but such changed method shall only be brought into operation at the commencement of a tax period applicable in terms of section 16 to the enterprise carried on by such vendor.”;

(g) by the substitution for subsection (8) of the following subsection:

“(8) Every person who has been authorized by the Commissioner under the proviso to subsection (2) to recover tax by including such tax as part of the price or amount charged by the seller to the purchaser and who advertises or quotes a price or amount relating to the sale of any goods, any rental consideration, the rendering of any taxable service or the supply of any board and lodging or accommodation, whether in any newspaper, periodical, magazine, price list, handbill, display window or otherwise, shall indicate **[whether]** that such price or amount is inclusive **[or exclusive]** of the tax imposed under this Act.”;

(h) by the substitution for subsection (10) of the following subsection:

“(10) Every auctioneer who recovers the tax in the manner contemplated in subsection (1) and every vendor who recovers the tax **[in the manner contemplated in subsection (3) (b)]** by adding the tax to the price or amount charged by the seller to the purchaser shall **[be required to]** display the rounding-off tables referred to in subsection (9) at all points where payments are effected in the premises in which he carries on any enterprise.”;

(i) by the substitution in subsection (12) for the expression “one hundred rand” of the expression “R500”; and

(j) by the substitution for paragraph (b) of subsection (13) of the following paragraph:

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“(b) Die bepalings van artikel 19 (5) en Deel V is *mutatis mutandis* van toepassing ten opsigte van bedoelde aanslag [of voorgenome aanslag].”

(2) Subartikel (1) tree op 1 September 1984 in werking.

Wysiging van
artikel 11 van
Wet 103 van 1978,
soos gewysig deur
artikel 7 van
Wet 111 van 1979,
artikel 2 van
Wet 40 van 1982
en artikel 6 van
Wet 95 van 1983.

7. Artikel 11 van die Hoofwet word hierby gewysig— 5

(a) deur paragraaf (ii) van subartikel (2) deur die volgende paragraaf te vervang:

“(ii) waar ’n deposito op ’n houer ingevolge paragraaf (a) (hetsy ten opsigte van die belastingtydperk of ’n vorige belastingtydperk) ingesluit is by die bel- 10
asbare waarde van goed wat die ondernemer aan ’n koper in die loop van die ondernemer se onder-
neming verkoop het en die belasting gedra deur die koper ten opsigte van bedoelde deposito aan 15
die koper terugbetaal of aan hom gekrediteer is, soveel van daardie deposito as wat die ondernemer gedurende die belastingtydperk aan die koper terugbetaal het of hom mee gekrediteer het;” en

(b) deur in paragraaf (a) van subartikel (4) die uitdrukking “R5 000” deur die uitdrukking “R10 000” te vervang. 20

Wysiging van
artikel 12 van
Wet 103 van 1978.

8. Artikel 12 van die Hoofwet word hierby gewysig—

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

“(a) die bruto jaarlikse ontvangste of toevallings van ’n onderneming uit die verkoop van goed en uit die 25
lewering van belasbare dienste [vyfduisend rand] R10 000 oorskry het of die Kommissaris oortuig is dat bedoelde jaarlikse ontvangste of toevallings [vyfduisend rand] R10 000 sal oorskry; of”; en

(b) deur paragraaf (b) van subartikel (2) deur die volgende 30
paragraaf te vervang:

“(b) die bruto jaarlikse ontvangste of toevallings van ’n onderneming bestaan het uit die bedrae verkry ingevolge bruikhure of by wyse van huurvergoedings [of uit die lewering van belasbare dienste of dit in- 35
gesluit het] of die Kommissaris oortuig is dat daardie bruto jaarlikse ontvangste of toevallings uit sodanige bedrae sal bestaan of dit sal insluit; of”.

Wysiging van
artikel 13 van
Wet 103 van 1978,
soos gewysig deur
artikel 8 van
Wet 111 van 1979
en artikel 3 van
Wet 90 van 1982.

9. (1) Artikel 13 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg: 40

“(8) Waar die Kommissaris ingevolge artikel 38A ’n 40
diplomatiese vrystellingsertifikaat aan ’n in daardie artikel bedoelde persoon of verteenwoordiger uitgereik het, tref die Direkteur-generaal: Buitelandse Sake reëlins met die 45
hoof van ’n buitelandse diplomatieke of konsulêre sending in die Republiek vir die onmiddellike teruggawe aan hom van bedoelde sertifikaat indien—
(a) sodanige persoon of verteenwoordiger te sterwe gekom het; of
(b) die ampsbeurt van sodanige persoon of verteenwoor- 50
diger in die Republiek geëindig het; of
(c) die reg van sodanige persoon of verteenwoordiger om bedoelde sertifikaat te gebruik, om enige ander rede deur die Kommissaris in oorleg met bedoelde Direk- 55
teur-generaal ingetrek is, en bedoelde Direkteur-generaal stuur bedoelde sertifikaat nadat dit aan hom teruggegee is, aan die Kommissaris om gerojear te word.”.

(2) Subartikel (1) tree op 1 Oktober 1984 in werking.

Wysiging van
artikel 20 van
Wet 103 van 1978.

10. (1) Artikel 20 van die Hoofwet word hierby gewysig— 60

(a) deur aan die einde van paragraaf (c) van subartikel (1) die woord “of” by te voeg;

(b) deur die volgende paragraaf na paragraaf (c) van subartikel (1) in te voeg:

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“(b) The provisions of section 19 (5) and Part V shall *mutatis mutandis* apply in respect of such assessment [or intended assessment].”.

(2) Subsection (1) shall come into operation on 1 September 5 1984.

7. Section 11 of the principal Act is hereby amended—

(a) by the substitution for paragraph (ii) of subsection (2) of the following paragraph:

10 “(ii) where a deposit on any container has been included under paragraph (a) (whether in respect of the tax period or a previous tax period) in the taxable value of goods sold by the vendor to a purchaser in the course of the vendor's enterprise and the tax borne by the purchaser in respect of such deposit
15 has been repaid or credited to the purchaser, so much of such deposit as the vendor has during the tax period repaid or credited to the purchaser;”; and

20 (b) by the substitution in paragraph (a) of subsection (4) for the expression “R5 000” of the expression “R10 000”.

Amendment of section 11 of Act 103 of 1978, as amended by section 7 of Act 111 of 1979, section 2 of Act 40 of 1982 and section 6 of Act 95 of 1983.

8. Section 12 of the principal Act is hereby amended—

(a) by the substitution for paragraph (a) of subsection (2) of the following paragraph:

25 “(a) the gross annual receipts or accruals of any enterprise from the sale of goods and from the rendering of taxable services have exceeded **[five thousand rand]** R10 000 or the Commissioner is satisfied that such gross annual receipts or accruals will exceed **[five thousand rand]** R10 000; or”; and
30

(b) by the substitution for paragraph (b) of subsection (2) of the following paragraph:

35 “(b) the gross annual receipts or accruals of any enterprise have consisted of or included amounts derived under financial leases or by way of rental considerations **[or from the rendering of taxable services]** or the Commissioner is satisfied that such gross annual receipts or accruals will consist of or include such amounts; or”.

Amendment of section 12 of Act 103 of 1978.

40 9. (1) Section 13 of the principal Act is hereby amended by the addition of the following subsection:

45 “(8) Where the Commissioner has in terms of section 38A issued a diplomatic exemption certificate to any person or representative referred to in that section, the Director-General: Foreign Affairs shall make arrangements with the head of any foreign diplomatic or consular mission in the Republic for the return to him forthwith of any such certificate if—
50 (a) such person or representative has died; or
(b) the tour of duty in the Republic of such person or representative has terminated; or
(c) the entitlement of such person or representative to make use of such certificate has for any other reason been withdrawn by the Commissioner in consultation
55 with the said Director-General, and the said Director-General shall upon the return to him of such certificate forward it to the Commissioner for cancellation.”.

Amendment of section 13 of Act 103 of 1978, as amended by section 8 of Act 111 of 1979 and section 3 of Act 90 of 1982.

60 (2) Subsection (1) shall come into operation on 1 October 1984.

10. (1) Section 20 of the principal Act is hereby amended—

65 (a) by the addition at the end of paragraph (c) of subsection (1) of the word “or”;
(b) by the insertion after paragraph (c) of subsection (1) of the following paragraph:

Amendment of section 20 of Act 103 of 1978.

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- “(d) die Kommissaris ingevolge die voorbehoudsbepaling by artikel 32 (1) ’n persoon in kennis gestel het van sy weiering om ’n terugbetaling te magtig,”;
- (c) deur aan die einde van paragraaf (iii) van subartikel (1) die woord “of” by te voeg;
- (d) deur die volgende paragraaf by subartikel (1) te voeg: “(iv) die weiering van bedoelde terugbetaling geregverdig is al dan nie.”;
- (e) deur subartikel (2) deur die volgende subartikel te vervang: “(2) Elke versoek dat ’n saak na ’n advieskomitee ingevolge die bepaling van subartikel (1) verwys word, moet skriftelik geskied en moet by die Kommissaris ingedien word binne 21 dae na die datum van die kennis wat deur die Kommissaris gegee is ingevolge artikel 12 (3), 13 (4) of 19 (5) of die voorbehoudsbepaling by 32 (1), na gelang van die geval.”; en
- (f) deur subartikel (10) deur die volgende subartikel te vervang: “(10) ’n Opinie deur ’n advieskomitee uitgespreek aangaande die korrektheid of andersins van ’n voorgenome aanslag soos ingevolge die bepaling van artikel 19 (5) meegedeel of ’n weiering deur die Kommissaris om ’n terugbetaling kragtens die bepaling van artikel 32 (1) te magtig, is nie vir die Kommissaris of ’n gereghof bindend nie: Met dien verstande dat waar bedoelde opinie teen die standpunt van die Kommissaris uitgespreek word en die Kommissaris nie met bedoelde opinie akkoord gaan nie, die Kommissaris skriftelike kennis aan die ander betrokke party gee dat hy nie met die opinie akkoord gaan nie en in die geval van ’n opinie aangaande die korrektheid of andersins van ’n voorgenome aanslag daarna ’n aanslag kan doen soos in artikel 19 (3) beoog.”;
- (2) Subartikel (1) tree op 1 September 1984 in werking.

Wysiging van
artikel 21 van
Wet 103 van 1978.

11. (1) Artikel 21 van die Hoofwet word hierby gewysig—
- (a) deur subartikel (1) deur die volgende subartikel te vervang: “(1) Iemand wat ontevrede is met ’n aanslag wat vir hom deur die Kommissaris gemaak is ingevolge die bepaling van artikel 10 (13) (a) of 19 of ’n verwerping deur die Kommissaris van die opinie van die advieskomitee aangaande die korrektheid of andersins van die Kommissaris se weiering om ’n terugbetaling ingevolge artikel 32 (1) te magtig, kan ’n beswaar by die Kommissaris indien.”;
- (b) deur subartikel (3) deur die volgende subartikel te vervang: “(3) Geen beswaar word deur die Kommissaris in oorweging geneem wat nie by sy kantoor afgelewer is of betyds aan hom gegee is nie om hom te bereik binne een-en-twintig dae na die datum van die kennisgewing van die aanslag of ’n verwerping deur die Kommissaris van die opinie van die advieskomitee aangaande die korrektheid of andersins van die Kommissaris se weiering om ’n terugbetaling ingevolge artikel 32 (1) te magtig waarteen beswaar ingedien word, tensy die Kommissaris oortuig is dat daar redelike gronde vir die vertraging by die indiening van die beswaar bestaan.”;
- (c) deur subartikel (4) deur die volgende subartikel te vervang: “(4) Die Kommissaris kan nadat hy die beswaar oorweeg het—
- (a) die aanslag wysig of verminder; of

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- “(d) the Commissioner has in terms of the proviso to section 32 (1) notified any person of his refusal to authorize a refund.”;
- 5 (c) by the addition at the end of paragraph (iii) of subsection (1) of the word “or”;
- (d) by the addition to subsection (1) of the following paragraph:
- “(iv) the refusal of such refund is or is not justified.”;
- 10 (e) by the substitution for subsection (2) of the following subsection:
- “(2) Every request for a matter to be referred to an advisory committee under the provisions of subsection (1) shall be in writing and shall be lodged with the Commissioner within 21 days after the date of the notification by the Commissioner given in terms of section 12 (3), 13 (4) or 19 (5) or the proviso to 32 (1), as the case may be.”; and
- 15 (f) by the substitution for subsection (10) of the following subsection:
- 20 “(10) Any opinion given by an advisory committee as to the correctness or otherwise of any intended assessment as notified under the provisions of section 19 (5) or any refusal by the Commissioner to authorize a refund under the provisions of section 32 (1) shall not be binding upon the Commissioner or upon any court of law: Provided that where such opinion is given against the contentions of the Commissioner and the Commissioner is not in agreement with such opinion, the Commissioner shall give notice in writing to the other party concerned that he does not agree with the opinion and in the case of an opinion as to the correctness or otherwise of an intended assessment may thereafter proceed to make an assessment as contemplated in section 19 (3).”.
- 25
- 30
- 35 (2) Subsection (1) shall come into operation on 1 September 1984.

11. (1) Section 21 of the principal Act is hereby amended—

Amendment of section 21 of Act 103 of 1978.

- (a) by the substitution for subsection (1) of the following subsection:
- 40 “(1) Any person who is dissatisfied with any assessment made upon him by the Commissioner under the provisions of section 10 (13) (a) or 19 or any non-acceptance by the Commissioner of the opinion of the advisory committee as to the correctness or otherwise of the Commissioner’s refusal to authorize a refund under the provisions of section 32 (1) may lodge an objection with the Commissioner.”;
- 45 (b) by the substitution for subsection (3) of the following subsection:
- 50 “(3) No objection shall be considered by the Commissioner which is not delivered at his office or posted to him in sufficient time to reach him within twenty-one days after the date of the notice of the assessment or non-acceptance by the Commissioner of the opinion of the advisory committee as to the correctness or otherwise of the Commissioner’s refusal to authorize a refund under the provisions of section 32 (1) against which the objection is lodged, unless the Commissioner is satisfied that reasonable grounds exist for delay in lodging the objection.”;
- 55 (c) by the substitution for subsection (4) of the following subsection:
- 60 “(4) After having considered the objection, the Commissioner may—
- 65 (a) alter or reduce the assessment; or

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(aA) 'n terugbetaling van enige belasting, boete of rente wat betaal is, magtig; of

- (b) die beswaar van die hand wys, en moet skriftelike kennisgewing van so 'n wysiging, vermindering of afwysing, na gelang van die geval, aan die persoon stuur wat die beswaar gemaak het.”; en
(d) deur subartikel (5) deur die volgende subartikel te vervang:

“(5) Waar geen beswaar teen 'n aanslag of 'n verwerping deur die Kommissaris van die opinie van die advieskomitee aangaande die korrektheid of andersins van die Kommissaris se weiering om 'n terugbetaling ingevolge artikel 32 (1) te magtig, gemaak word nie of waar 'n beswaar van die hand gewys of teruggetrek is, of 'n aanslag gewysig of verminder is, is so 'n aanslag of gewysigde of verminderde aanslag, na gelang van die geval, behoudens die reg van appèl hieronder bepaal, finaal en afdoende.”

(2) Subartikel (1) tree op 1 September 1984 in werking.

Wysiging van artikel 22 van Wet 103 van 1978, soos gewysig deur artikel 4 van Wet 90 van 1982.

12. (1) Artikel 22 van die Hoofwet word hierby gewysig deur paragraaf (b) van subartikel (3) deur die volgende paragraaf te vervang:

“(b) word die saak deur die spesiale hof ondersoek en oorweeg en kan hy die Kommissaris gelas om 'n terugbetaling te magtig of beveel dat die aanslag waarteen geappelleer word, gewysig, verminder of bekrachtig word, of na goedvinde in die geval van 'n aanslag die aanslag na die Kommissaris vir verdere ondersoek en aanslag terugverwys.”

(2) Subartikel (1) tree op 1 September 1984 in werking. 30

Wysiging van artikel 32 van Wet 103 van 1978, soos gewysig deur artikel 13 van Wet 111 van 1979 en artikel 7 van Wet 95 van 1983.

13. (1) Artikel 32 van die Hoofwet word hierby gewysig deur die volgende voorbehoudsbepaling by subartikel (1) te voeg:

“Met dien verstande dat indien die Kommissaris weier om 'n terugbetaling ingevolge hierdie subartikel te magtig hy die betrokke persoon skriftelike kennis van bedoelde weiering gee.”

(2) Subartikel (1) tree op 1 Desember 1984 in werking.

Invoeging van artikel 38A in Wet 103 van 1978.

14. (1) Die volgende artikel word hierby in die Hoofwet na artikel 38 ingevoeg:

“Uitreiking van diplomatieke vrystellingsertifikate aan sekere diplomate en verteenwoordigers van diplomatieke en konsulêre sendings. 38A. (1) Ondanks die bepalings van artikel 38 kan 40 die Kommissaris op versoek van die Direkteur-generaal: Buitelandse Sake—

- (a) 'n persoon wat volle of beperkte diplomatieke immuniteit of voorregte ingevolge 'n wet of ooreenkoms in die Republiek van krag of ingevolge die erkende beginsels van die volkereg geniet of die vrou van bedoelde persoon; of
(b) 'n bepaalde verteenwoordiger van 'n diplomatieke of konsulêre sending gevestig in die Republiek, 50

registreer en 'n diplomatieke vrystellingsertifikaat in die vorm en op die voorwaardes en onderworpe aan die beperkings wat die Kommissaris voorskryf, aan so 'n persoon of sy vrou of bedoelde verteenwoordiger uitreik, mits verligting soortgelyk of gelykwaardig aan die vrystelling bedoel in artikel 6 (1) (z) in die land in wie se diens bedoelde persoon of verteenwoordiger is, verleen word aan 'n werknemer of verteenwoordiger van die Regering van die Republiek wat in bedoelde land gestasioneer is wat volle of beperkte diplomatieke immuniteit of voorregte in daardie land geniet. 55

(2) Die bepalings van artikel 14 is *mutatis mutandis* en onderworpe aan die beperkings of voorwaardes wat die Kommissaris bepaal, van toepassing met be- 60 65

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(aA) authorize a refund of any tax, penalty or interest paid; or

(b) disallow the objection, and shall send the person who made the objection written notice of such alteration, reduction or disallowance, as the case may be.”; and

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

“(5) Where no objection is made to any assessment or non-acceptance by the Commissioner of the opinion of the advisory committee as to the correctness or otherwise of the Commissioner’s refusal to authorize a refund under the provisions of section 32 (1) or where any objection has been disallowed or withdrawn or an assessment has been altered or reduced, such assessment or altered or reduced assessment, as the case may be, shall, subject to the right of appeal hereinafter provided, be final and conclusive.”

(2) Subsection (1) shall come into operation on 1 September 1984.

12. (1) Section 22 of the principal Act is hereby amended by the substitution for paragraph (b) of subsection (3) of the following paragraph:

Amendment of section 22 of Act 103 of 1978, as amended by section 4 of Act 90 of 1982.

“(b) the special court shall inquire into and consider the matter and may direct the Commissioner to authorize a refund or order the assessment under appeal to be altered, reduced or confirmed, or, if it thinks fit, in the case of an assessment, refer such assessment back to the Commissioner for further investigation and assessment.”.

(2) Subsection (1) shall come into operation on 1 September 1984.

13. (1) Section 32 of the principal Act is hereby amended by the addition to subsection (1) of the following proviso:

Amendment of section 32 of Act 103 of 1978, as amended by section 13 of Act 111 of 1979 and section 7 of Act 95 of 1983.

“Provided that if the Commissioner refuses to authorize a refund under this subsection he shall give the person concerned written notice of such refusal.”.

(2) Subsection (1) shall come into operation on 1 September 1984.

14. (1) The following section is hereby inserted in the principal Act after section 38:

Insertion of section 38A in Act 103 of 1978.

“Issue of diplomatic exemption certificates to certain diplomats and representatives of diplomatic and consular missions. 38A. (1) Notwithstanding the provisions of section 38, the Commissioner may, at the request of the Director-General: Foreign Affairs, register—

(a) any person who enjoys full or limited diplomatic immunity or privileges under any law or agreement in force in the Republic or under the recognized principles of international law or the wife of such person; or

(b) any specified representative of any diplomatic or consular mission established in the Republic, and issue to such person or his wife or such representative a diplomatic exemption certificate in such form and upon such conditions and subject to such restrictions as the Commissioner may prescribe, provided relief similar or equivalent to the exemption referred to in section 6 (1) (z) is granted in the country by which such person or representative is employed to any employee or representative of the Government of the Republic stationed in such country who enjoys full or limited diplomatic immunity or privileges in that country.

(2) The provisions of section 14 shall, *mutatis mutandis* and subject to such restrictions or conditions as the Commissioner may determine, apply in re-

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trekking tot 'n persoon of sy vrou of 'n verteenwoordiger aldus geregistreer en op 'n sertifikaat aldus uitgereik.

(3) 'n Diplomatieke vrystellingsertifikaat word nie aan 'n persoon wat 'n Suid-Afrikaanse burger of permanente inwoner van die Republiek is, aldus uitgereik nie.”.

(2) Subartikel (1) tree op 1 Oktober 1984 in werking.

Wysiging van Bylae 1 by Wet 103 van 1978, soos gewysig deur artikel 19 van Wet 111 van 1979, artikel 7 van Wet 105 van 1980, artikel 8 van Wet 97 van 1981, artikel 8 van Wet 90 van 1982 en artikel 8 van Wet 95 van 1983.

15. (1) Bylae 1 by die Hoofwet word hierby gewysig—

(a) deur subparagraaf (g) van paragraaf 1 deur die volgende subparagraaf te vervang:

“(g) 'n Reklame- of publisiteitsdiens gelewer deur iemand by die bedryf deur hom van 'n onderneming in die gewone loop waarvan bedoelde diens aan enigiemand teen vergoeding gelewer word.

Omskrywing: By die toepassing van hierdie subparagraaf beteken 'reklame- of publisiteitsdiens' 'n bedrywigheid waarby [iets] 'n mededeling aan die publiek of 'n deel daarvan [bekend gemaak] gerig word of bedoel word gerig te word deur middel van—

(i) 'n advertensie in 'n koerant, tydskrif, joernaal, katalogus, gids, boek, pamflet, blaadje, program, omsendbrief of strooibiljet; of
(ii) 'n advertensie op 'n aanplakbord, reklamebord, aanplakbiljet, plakkaat, voertuig, film, projektorskyfie, [of] klankopname of ander eiendom, hetsy roerend of onroerend; of

(iii) 'n advertensie wat per radio of televisie [of op 'n ander wyse] uitgesaai word, [of

(iv) 'n advertensie ingesluit by 'n geïllustreerde, klank- of visuele voorstelling, of deur 'n ander middel] en ook die voorbereiding, ontwerp of verskaffing van materiaal wat vir die doeleindes van [bedoelde bedrywigheid] so 'n advertensie gebruik staan te word, [of die verskaffing van 'n fasiliteit vir die doeleindes van bedoelde bedrywigheid] hetsy die advertensie uitgestal word

al dan nie: Met dien verstande dat die bepalings van hierdie omskrywing nie uitgelê word nie as sou dit van toepassing wees ten opsigte van—

(a) die voorbereiding, ontwerp, druk, produksie of verskaffing van enige verpakkings- of toedraaimateriaal (met inbegrip van etikette) vir gebruik by die bemarking van goed; of

(b) 'n handels- of direkteverkoopbedrywigheid of enige mode- of modelskou; of

(c) die publikasie in die *Staatskoerant* of 'n koerant van 'n kennisgewing bevattende enige inligting wat deur, kragtens of vir die doeleindes van 'n wet gepubliseer word.”; en

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

“(h) Enige ander diens as 'n diens in subparagraaf (g) bedoel wat betrokke is by of noodsaaklik is vir die lewering deur 'n ondernemer van 'n aldus bedoelde diens en wat deur die betrokke ondernemer of deur 'n verbonde persoon met betrekking tot daardie ondernemer gelewer word.”.

(2) Die wysiging aangebring deur subartikel (1) (a) word geag op 1 Januarie 1984 in werking te getree het.

Wysiging van Bylae 2 by Wet 103 van 1978, soos gewysig deur artikel 20 van Wet 111 van 1979,

16. (1) Bylae 2 by die Hoofwet word hierby gewysig—

(a) deur Items Nos. (3) en (4) onder die opskrif *Nie-kwalifiserende goed* in Afdeling I deur onderskeidelik die volgende items te vervang:

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lation to any person or his wife or any representative so registered and to any certificate so issued.

(3) A diplomatic exemption certificate shall not be so issued to any person who is a South African citizen or permanent resident of the Republic."

(2) Subsection (1) shall come into operation on 1 October 1984.

15. (1) Schedule 1 to the principal Act is hereby amended—

(a) by the substitution for subparagraph (g) of paragraph 1 of the following subparagraph:

"(g) Any advertising or publicity service rendered by any person in the carrying on by him of any enterprise in the ordinary course of which such service is rendered to any person for reward.

Definition: For the purposes of this subparagraph 'advertising or publicity service' means any activity whereby **[anything is made known]** any communication is directed or intended to be directed to the public or a section thereof through the medium of—

(i) any advertisement in any newspaper, periodical, journal, catalogue, directory, book, pamphlet, leaflet, programme, circular or handbill; or

(ii) any advertisement on any billboard, hoarding, poster, placard, vehicle, film, projector slide, **[or]** sound recording or any other property, whether movable or immovable; or

(iii) any advertisement broadcast by radio or television, **[or in any other manner; or]**

(iv) any advertisement contained in any pictorial, audio or visual representation,

or through any other medium] and includes the preparation, design or furnishing of any material to be used for the purposes of such **[activity or the provision of any facility for the purposes of such activity]** advertisement, whether or not the advertisement is exposed: Provided that the provisions of this definition shall not be construed so as to apply in respect of—

(a) the preparation, design, printing, production or furnishing of any packaging or wrapping material (including labels) for use in the marketing of goods; or

(b) any merchandising or direct-selling activity or any fashion or modelling show; or

(c) the publication in the *Gazette* or any newspaper of any notice containing any information which is published by, under or for the purposes of any law."; and

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

"(h) Any service other than a service referred to in subparagraph (g) which is connected with or necessary for the rendering by any vendor of any service so referred to and which is rendered by the vendor concerned or by a connected person in relation to such vendor."

(2) The amendment effected by subsection (1) (a) shall be deemed to have come into operation on 1 January 1984.

Amendment of Schedule 1 to Act 103 of 1978, as amended by section 19 of Act 111 of 1979, section 7 of Act 105 of 1980, section 8 of Act 97 of 1981, section 8 of Act 90 of 1982 and section 8 of Act 95 of 1983.

16. (1) Schedule 2 to the principal Act is hereby amended—

(a) by the substitution for Items Nos. (3) and (4) under the heading *Non-qualifying goods* in Division I of the following items, respectively:

Amendment of Schedule 2 to Act 103 of 1978, as amended by section 20 of Act 111 of 1979,

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artikel 8 van
Wet 105 van 1980,
artikel 9 van
Wet 97 van 1981,
artikel 9 van
Wet 90 van 1982
en artikel 9 van
Wet 95 van 1983.

“(3) **[Afneembare masjienwerktuie en toebehore of bykomstige uitrusting vir ’n masjien]** Werktuie, toebehore of bykomstige uitrusting by masjinerie of installasie aangeheg en wat in regstreekse aanraking kom met die goed wat bewerk word en wat deur hul spesifieke funksie bedoelde goed verander of gebruik word vir die doeleindes van borseling, vergruising, snywerk, vorming, slypwerk, masjinerie, menging, lyswerk, verfwerk, polering of afskerming 5

(4) **[Sny-, vormings-, slyp- en lyswerktuie]** Werktuie, toebehore of bykomstige uitrusting aangeheg by masjinerie of installasie gebruik vir die doeleindes van die hantering van goed wat bewerk word”;

(b) deur in Afdeling IB die woorde onder die opskrif *Kommersiële ondernemings* deur die volgende woorde te 15 vervang:

“In die geval van ’n onderneming in die gewone loop waarvan verkope van goed gesluit word:

’n Belasbare diens (uitgesonderd ’n reklame- of publisiteitsdiens) gelewer ten opsigte van 20 goed bestem vir verkoop.”;

(c) deur Item No. 400 van paragraaf 1 van Afdeling III onder die opskrif *Herstel en Instandhouding* deur die volgende item te vervang:

“400 Onderdele en materiale (met inbegrip van koel- 25 gas) vir inlywing in of aanhegting by enige van die volgende vir die doeleindes van die herstel of instandhouding daarvan—

Klipbrekers, meule, vervoerders, hysers, pompe, hysbakke en -hokke, damp- en stof- 30 ekstraksie-aanlegte en ventilasiesistels (met inbegrip van afkoel- en koelinstallasie)”;

(d) deur paragraaf 1 van Afdeling IIIA deur die volgende paragraaf te vervang:

“1. Met betrekking tot bedoelde klipbreek-, tonnel- 35 grawing- of skaggrawerydienste, die goedere en dienste uiteengesit in Afdeling III onder die opskrifte ‘Breek van Klip’, **[en]** ‘Springstowwe en Springstofbenodigdhede’, ‘Ander’, ‘Veiligheid’, ‘Herstel en Instandhouding’ en ‘Diverse’, wanneer 40 dit verkry of aangewend word regstreeks ten einde bedoelde dienste te lewer.”.

(2) Die wysiging aangebring deur—

(a) paragraaf (a) van subartikel (1) tree op 1 September 1984 in werking; en 45

(b) paragraaf (b) van subartikel (1) word geag op 1 Januarie 1984 in werking te getree het.

Wysiging van
Bylae 4 by
Wet 103 van 1978,
soos gewysig deur
artikel 22 van
Wet 111 van 1979,
artikel 9 van
Wet 105 van 1980,
artikel 10 van
Wet 97 van 1981
en artikel 11 van
Wet 95 van 1983.

17. (1) Bylae 4 by die Hoofwet word hierby gewysig—

(a) deur paragraaf 3A deur die volgende paragraaf te 50 vang:

“3A. (1) Waar ’n ooreenkoms wat ’n bruikhuur is, ophou om te bestaan (hetsy by die verstryking van die tydperk waarvoor die eiendom verhuur is of andersins) en die persoon wat die huurder ingevolge bedoelde bruikhuur was (**[hieronder]** in hierdie paragraaf die 55 voormalige huurder genoem) aanhou om die verhuurde eiendom te gebruik of te geniet of na goeddunke daarmee te handel—

(a) sonder die betaling van enige huur- of ander vergoeding; of 60

(b) in die geval van ’n bruikhuur aangegaan op of na 1 September 1983, sonder die betaling van enige huur- of ander vergoeding of teen die betaling van ’n huur- of ander vergoeding wat minder is as ’n bedrag bereken teen die skaal van 10 persent per 65

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“(3) **[Detachable machine tools and accessories or ancillary equipment for any machine]** Tools, accessories

or ancillary equipment attached to machinery or plant and which come into direct contact with the goods which are being processed and which by their specific function alter such goods or are used for the purposes of brushing, crushing, cutting, forming, honing, machining, mixing, moulding, painting, polishing or screening

section 8 of Act 105 of 1980, section 9 of Act 97 of 1981, section 9 of Act 90 of 1982 and section 9 of Act 95 of 1983.

(4) **[Cutting, forming, honing and moulding tools]** Tools, accessories or ancillary equipment attached to machinery or plant used for the purpose of handling goods which are being processed”;

- (b) by the substitution for the words under the heading *Commercial Enterprises* in Division IB of the following words:

“In the case of any enterprise in the ordinary course of which sales of goods are concluded:

Any taxable service (excluding any advertising or publicity service) rendered in respect of goods intended for sale.”;

- (c) by the substitution for Item No. 400 of paragraph 1 of Division III under the heading *Repair and Maintenance* of the following Item:

“400 Parts and materials (including refrigerant gas) for incorporation in or attachment to any of the following for the purposes of the repair and maintenance thereof—

Crushers, mills, conveyors, elevators, pumps, skips and cages, fume and dust extraction plants, and ventilation systems (including cooling and refrigeration plant);”;

- (d) by the substitution for paragraph 1 of Division IIIA of the following paragraph:

“1. As respects such rock-breaking, tunnelling or shaft-sinking services, the goods and services set forth in Division III under the headings ‘Breaking Rock’, **[and]** ‘Explosives and Explosives requisites’, ‘Other’, ‘Safety’, ‘Repair and Maintenance’ and ‘Miscellaneous’, when acquired or utilized for the direct purpose of rendering such services.”.

- (2) The amendment effected by—

- (a) paragraph (a) of subsection (1) shall come into operation on 1 September 1984; and

- (b) paragraph (b) of subsection (1) shall be deemed to have come into operation on 1 January 1984.

17. (1) Schedule 4 to the principal Act is hereby amended—

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

“3A. (1) Where any agreement which is a financial lease ceases to exist (whether on the expiration of the period for which the property was leased or otherwise) and the person who was the lessee under such financial lease (**hereinafter**) in this paragraph referred to as the former lessee) continues to use or enjoy the leased property or deal with it as he deems fit—

- (a) without the payment of any rental or other consideration; or

- (b) in the case of a financial lease entered into on or after 1 September 1983, without the payment of any rental or other consideration or subject to the payment of any rental or other consideration which is less than an amount calculated at the rate of 10 per cent per annum of an amount equal to

Amendment of Schedule 4 to Act 103 of 1978, as amended by section 22 of Act 111 of 1979, section 9 of Act 105 of 1980, section 10 of Act 97 of 1981 and section 11 of Act 95 of 1983.

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jaar van 'n bedrag gelyk aan die vergoeding bereken volgens voorskrif van artikel 7 (3) (b), en geen regsgeding met betrekking tot die terugnemings van bedoelde verhuurde eiendom of tot die nakoming van enige verpligtinge rakende die beskikking daarvan 5
ingevolge bedoelde bruikhuur—

(i) in die geval van 'n bruikhuur wat op of voor 31

Desember 1983 ophou om te bestaan, op of voor 31 Maart 1984; of

(ii) in die geval van 'n bruikhuur wat na 31 Desember 1983 ophou om te bestaan, by die verstryking van 'n tydperk van drie maande vanaf die datum waarop bedoelde bruikhuur opgehou het om te bestaan, 10

deur die persoon wat die verhuurder ingevolge bedoelde bruikhuur was (**[hieronder]** in hierdie paragraaf die voormalige verhuurder genoem), ingestel is nie onder omstandighede waar hy so 'n regsgeding kon ingestel het, word 'n verkoop ten opsigte van bedoelde verhuurde eiendom, ondanks die bepalings van paragraaf 20 2A, maar behoudens die bepalings van paragraaf 3B, geag op 31 Maart 1984 of op die datum van die verstryking van bedoelde tydperk van drie maande, na gelang van die geval, tussen die voormalige huurder en die voormalige verhuurder gesluit te gewees het asof 25 bedoelde verhuurde eiendom goed is ondanks die feit dat bedoelde verhuurde eiendom onroerende eiendom mag geword het.

(2) Wanneer 'n voormalige huurder—

(a) wat aanhou om verhuurde eiendom in subparagraaf (1) bedoel, te gebruik of te geniet of om na goeë dunde daarmee te handel teen die betaling van 'n huur of ander vergoeding wat gelyk is aan of meer is as 'n bedrag bereken teen die skaal van 10 persent per jaar van 'n bedrag gelyk aan die vergoeding bereken volgens voorskrif van artikel 7 (3) (b); en 30 35

(b) wat te eniger tyd nadat die betrokke bruikhuur opgehou het om te bestaan om die een of ander rede ophou— 40

(i) om enige huur- of ander vergoeding te betaal; of

(ii) om 'n huur- of ander vergoeding te betaal wat gelyk is aan of meer is as 'n bedrag bereken teen genoemde skaal, 45

en geen regsgeding met betrekking tot die terugnemings van bedoelde verhuurde eiendom of tot nakoming van enige verpligting rakende die beskikking daarvan by die verstryking van 'n tydperk van drie maande vanaf die datum waarop die voormalige huurder opgehou het om bedoelde huur- of ander vergoeding te betaal, deur die voormalige verhuurder ingestel is nie onder omstandighede waar hy so 'n regsgeding kon ingestel het, word 'n verkoop ten opsigte van bedoelde verhuurde eiendom geag op die datum van die verstryking van bedoelde tydperk van drie maande tussen die voormalige huurder en die voormalige verhuurder gesluit te gewees het asof bedoelde verhuurde eiendom goed is ondanks die feit dat bedoelde verhuurde eiendom onroerende eiendom mag geword het.”; en 50 55 60

(b) deur paragraaf 3B deur die volgende paragraaf te vervang:

“3B. Enige ooreenkoms wat voorsiening maak dat eiendom wat verhuur was ingevolge 'n bruikhuur wat opgehou het om te bestaan (hetsy by die verstryking van die tydperk waarvoor daardie eiendom verhuur was of andersins), deur die persoon wat ingevolge bedoelde bruikhuur die verhuurder was vanaf die datum 65

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the consideration calculated as provided in section 7 (3) (b),

and no legal proceedings in relation to the repossession of such leased property or to the fulfilment of any obligations as to the disposal thereof in terms of such financial lease have been instituted by the person who was the lessor under such financial lease (**[hereinafter]** in this paragraph referred to as the former lessor)—

- (i) in the case of a financial lease which ceases to exist on or before 31 December 1983, on or before 31 March 1984; or
- (ii) in the case of a financial lease which ceases to exist after 31 December 1983, on the expiration of a period of three months as from the date on which such financial lease ceased to exist,

in circumstances where he could have instituted any such legal proceedings, a sale shall, notwithstanding the provisions of paragraph 2A, but subject to the provisions of paragraph 3B, be deemed to have been concluded in respect of such leased property between the former lessee and the former lessor on 31 March 1984 or on the date of the expiration of such period of three months, as the case may be, as if such leased property were goods notwithstanding the fact that such leased property **[has]** may have become immovable property.

(2) When a former lessee—

- (a) who continues to use or enjoy leased property referred to in subparagraph (1) or to deal with it as he deems fit subject to the payment of any rental or other consideration which is equal to or more than an amount calculated at the rate of 10 per cent per annum of an amount equal to the consideration calculated as provided in section 7 (3) (b); and
- (b) who at any time after the financial lease in question ceased to exist, for any reason ceases—
- (i) to pay any rental or other consideration; or
- (ii) to pay a rental or other consideration which is equal to or more than an amount calculated at the said rate,

and no legal proceedings in relation to the repossession of such leased property or to the fulfilment of any obligations as to the disposal thereof were instituted by the former lessor on the expiration of a period of three months as from the date on which the former lessee ceased to pay such rental or consideration in circumstances where he could have instituted any such legal proceedings, a sale shall be deemed to have been concluded in respect of such leased property between the former lessee and the former lessor on the date of the expiration of such period of three months, as if such leased property were goods notwithstanding the fact that such leased property may have become immovable property.”; and

- (b) by the substitution for paragraph 3B of the following paragraph:

“3B. Any agreement **[providing that]** under which property which was leased under a financial lease which has ceased to exist (whether on expiration of the period for which such property was leased or otherwise) is let by the person who was the lessor under such financial

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waarop bedoelde bruikhuur aldus ophou om te bestaan aan die persoon wat ingevolge bedoelde bruikhuur die huurder was, verhuur word [—

(a) op wesenlik dieselfde bedinge en voorwaardes wat ten opsigte van bedoelde bruikhuur gegeld het teen 'n huur- of ander vergoeding [—

(i) wat bereken is op 'n bedrag wat in bedoelde bruikhuur as die residuele waarde van bedoelde eiendom bepaal is of ingevolge daarvan bepaalbaar is; en 10

(ii) wat nie bedoelde residuele waarde en enige finansieringskoste daarop te bowe gaan nie; of

(b) op wesenlik dieselfde bedinge en voorwaardes wat ten opsigte van bedoelde bruikhuur gegeld het, behalwe dat die finansieringskoste wat ingevolge bedoelde ooreenkoms gedebiteer word, laer of hoër is as die finansieringskoste wat ingevolge bedoelde bruikhuur gedebiteer was, 15

word by die toepassing van hierdie Wet geag deel van bedoelde bruikhuur te wees] wat groter of kleiner is as 20

enige paalement by wyse waarvan die hoofskuld en finansieringskoste ingevolge daardie bruikhuur betaal is of betaal moes word, word by die toepassing van hierdie Wet geag deel van bedoelde bruikhuur te wees: Met dien verstande dat die bepalinge van hierdie paragraaf nie van toepassing is nie met betrekking tot enige bruikhuur aangegaan op of na 1 Desember 1983 indien die bedrag wat ten opsigte van die hoofskuld en finansieringskoste op die datum waarop bedoelde bruikhuur aldus ophou om te bestaan ingevolge bedoelde bruikhuur verskuldig is minder is as 10 persent van die kontantwaarde van die eiendom wat ingevolge paragraaf 2 ten opsigte van bedoelde bruikhuur van toepassing was.” 25 30

(2) Subartikel (1) word geag op 1 Desember 1983 in werking te getree het. 35

Wysiging van Bylae 5 by Wet 103 van 1978, soos gewysig deur artikel 23 van Wet 111 van 1979, artikel 10 van Wet 105 van 1980, artikel 11 van Wet 97 van 1981 en artikel 12 van Wet 95 van 1983.

18. (1) Bylae 5 by die Hoofwet word hierby gewysig—

(a) deur in Item No. 412.10 van paragraaf 1 van Deel A die uitdrukking “R20” deur die uitdrukking “R40” te vervang; 40

(b) deur in paragraaf 1 van Deel A na Item No. 460.23 die volgende items in te voeg:

“470.01 Goed tydelik toegelaat vir verwerking, mits bedoelde goed nie die eiendom van die invoerder word nie. 45

470.02 Goed tydelik toegelaat vir herstel, skoonmaak of opknapping.”; en

(c) deur subparagraaf (a) van paragraaf 1 van Deel B deur die volgende subparagraaf te vervang:

“(a) Goed bedoel in paragraaf 1 van Deel A van hierdie Bylae ingevolge Item Nos. 406.00, 407.01, 407.02, 407.06, 412.02, 412.03, 412.04, 412.10, 412.11, 412.12, 470.01, 470.02, 480.00 en 490.00 in die mate aangedui.”; en 50

(d) deur die volgende subparagraaf by paragraaf 1 van Deel B te voeg: 55

“(d) Goed uiteengesit in Bylae 7.”.

(2) Die wysiging aangebring deur—

(a) paragraaf (a) van subartikel (1) word geag op 7 Oktober 1983 in werking te getree het; en 60

(b) paragraaf (d) van subartikel (1) tree op 1 Julie 1984 in werking.

Skrapping van Bylae 6 by Wet 103 van 1978.

19. Bylae 6 by die Hoofwet word hierby geskrap.

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lease to the person who was the lessee under such financial lease from the date on which such financial lease so ceases to exist [—

5 (a) upon substantially the same terms and conditions which applied in respect of such financial lease, at a rental or other consideration [—

(i) calculated on an amount determined in such financial lease or determinable in terms thereof as the residual value of such property; and

10 (ii) not exceeding such residual value and any finance charges thereon; or

(b) upon substantially the same terms and conditions which applied in respect of such financial lease, except that the finance charges debited under such agreement are lower or higher than the finance charges which were debited under such financial lease,

15 shall for the purposes of this Act be deemed to be part of such financial lease] which is greater or smaller than

20 any instalment by way of which the principal debt and finance charges were paid or were required to be paid, shall for the purpose of this Act be deemed to be part of such financial lease: Provided that the provisions of this paragraph shall not apply in relation to any financial lease entered into on or after 1 December 1983 if the amount owing in respect of the principal debt and finance charges in terms of such financial lease on the date on which such financial lease so ceases to exist is less than 10 per cent of the cash value of the property which was applicable in respect of such financial lease in terms of paragraph 2.”

(2) Subsection (1) shall be deemed to have come into operation on 1 December 1983.

35 18. (1) Schedule 5 to the principal Act is hereby amended—

(a) by the substitution in Item No. 412.10 of paragraph 1 of Part A for the expression “R20” of the expression “R40”;

(b) by the insertion in paragraph 1 of Part A after Item No. 460.23 of the following Items:

40 “470.01 Goods temporarily admitted for processing, provided such goods do not become the property of the importer.

470.02 Goods temporarily admitted for repair, cleaning or reconditioning.”;

45 (c) by the substitution for subparagraph (a) of paragraph 1 of Part B of the following subparagraph:

50 “(a) Goods referred to in paragraph 1 of Part A of this Schedule under Item Nos. 406.00, 407.01, 407.02, 407.06, 412.02, 412.03, 412.04, 412.10, 412.11, 412.12, 470.01, 470.02, 480.00 and 490.00 to the extent indicated.”; and

(d) by the addition to paragraph 1 of Part B of the following subparagraph:

“(d) Goods set forth in Schedule 7.”.

55 (2) The amendment effected by—

(a) paragraph (a) of subsection (1) shall be deemed to have come into operation on 7 October 1983; and

(b) paragraph (d) of subsection (1) shall come into operation on 1 July 1984.

60 19. Schedule 6 to the principal Act is hereby deleted.

Amendment of Schedule 5 to Act 103 of 1978, as amended by section 23 of Act 111 of 1979, section 10 of Act 105 of 1980, section 11 of Act 97 of 1981 and section 12 of Act 95 of 1983.

Deletion of Schedule 6 to Act 103 of 1978.

20. (1) Die volgende Bylae word hierby by die Hoofwet gevoeg:

"Bylae 7

(Artikel 6 (1) (zA) van hierdie Wet)

Vrystelling: Sekere goed in die vorm van voedingsmiddele 5

Die goed ten opsigte waarvan die vrystelling ingevolge die bepalings van artikel 6 (1) (zA) van toepassing is, is soos hieronder uiteengesit, maar sluit nie enige sodanige goed in nie wat teen vergoeding verskaf word in die uitvoering van 'n ooreenkoms— 10

- (a) vir die verskaffing of bediening van 'n maaltyd, verversing, gaar of voorbereide voedsel of 'n drankie wat gereed is vir onmiddellike verbruik;
- (b) vir die verskaffing van inwoning en losies teen 'n omvattende prys. 15

1. *Brood*, synde 'n gebakte produk bestaande uit koringprodukte en wat verskaf word as brood wat ressorteer onder die volgende klassifikasies soos bepaal deur die Minister van Landbou kragtens die Bemarkingswet, 1968 (Wet No. 59 van 1968), of 'n regulasie kragtens daardie Wet: 20

Witbrood
Bruinbrood
Volkoringbrood
Kampongbrood 25

2. *Botter*, synde botter geproduseer as 'n suiwelproduk, met inbegrip van enige stof wat in die vorm van botter is en waarvan die tekstuur wesentlik ooreenstem met dié van botter en wat in hoofsaak vervaardig is van bottervet. 30

3. *Eiers*, synde rou eiers deur 'n hen van die spesie *Gallus domesticus* gelê, verskaf in doppe of in die vorm van eierpap synde die rou pap bestaande uit die eiergeel en eierwit wat verkry word van bedoelde eiers nadat die doppe verwyder is. 35

4. *Vis*, synde rou gevinde vis (met inbegrip van 'n rou gevinde visprodukt bestaande uit minstens 60 persent rou gevinde vis) wat ten tyde van die verkoop daarvan volgens gewoonte gaargemaak moet word voordat dit geëet word en wat vir menslike verbruik verskaf word, hetsy soos gevang, verkoel of bevrore, in enige vorm gesny, gemaal of gepaneer, verpak of onverpak. 40

5. *Vrugte*, synde vrugte (behalwe neut) wat vir menslike verbruik verskaf word, wat nie gaargemaak of op enige wyse behandel is nie behalwe met die doel om sodanige vrugte in die natuurlike, heel toestand daarvan te bewaar, maar uitgesonderd ontwaterde, droë of ingemaakte vrugte, hetsy in blikke of in bottels. 45

6. *Mieliemeel*, synde mieliemeel gegradeer as super mieliemeel, spesiale mieliemeel, gesifte mieliemeel, onge-sifte mieliemeel, stampmielies of mielierys verskaf vir menslike verbruik. 50

7. *Margarien*, synde enige stof wat 'n namaaksel of in die vorm van botter is, hetsy as margarien of onder 'n ander naam of benaming beskrywe, en waarvan die tekstuur wesentlik ooreenstem met dié van botter, en wat in hoofsaak vervaardig is van een of meer plantaardige vette of olies of dierevette of -olies, maar uitgesonderd 'n enkele vetsoort wat as 'n vetsoort verkoop word. 55

8. *Vleis*, synde enige rou gedeeltes van geslagte diere of pluimvee (behalwe wild of wilde voëls) wat vir menslike verbruik verskaf word en wat ten tyde van die verkoop daarvan volgens gewoonte gaargemaak moet 60

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20. (1) The following Schedule is hereby added to the principal Act:

Addition of
Schedule 7 to
Act 103 of 1978.

"Schedule 7

(Section 6 (1) (zA) of this Act)

5 *Exemption: Certain goods in the form of foodstuffs*

10 The goods in respect of which the exemption under the provisions of section 6 (1) (zA) shall apply, shall be as hereinafter set forth, but shall not include any such goods as are supplied for reward in the course of carrying out any agreement—

(a) for the furnishing or serving of any meal, refreshment, cooked or prepared food or any drink ready for immediate consumption; or

15 (b) for the supply of board and lodging at an inclusive charge.

1. *Bread*, being a baked product consisting of wheaten products and which is supplied as bread falling under the following classifications determined by the Minister of Agriculture under the Marketing Act, 1968 (Act No. 59 of 1968) or any regulation under that Act:

White bread
Brown bread
Whole-wheat bread
Compound bread

25 2. *Butter*, being butter produced as a dairy product, including any substance in the form of butter and the consistency of which is substantially similar to that of butter and which has been manufactured mainly from butterfat.

30 3. *Eggs*, being raw eggs laid by hens of the species *Gallus domesticus*, whether supplied in their shells or in the form of egg pulp being the raw pulp consisting of the yolk and the white which is obtained from such eggs after the shells have been removed.

35 4. *Fish*, being raw finfish (including any raw finfish product consisting of at least 60 per cent raw finfish) which when sold is customarily required to be cooked before it is eaten and which is supplied for human consumption regardless of whether supplied as caught, chilled or frozen, cut in any form, minced or crumbed, packaged or unpackaged.

40 5. *Fruit*, being fruit (other than nuts) supplied for human consumption, not being cooked or treated in any manner except for the purpose of preserving such fruit in its natural, whole state, but excluding dehydrated, dried, canned or bottled fruit.

45 6. *Maize meal*, being maize meal graded as super maize meal, special maize meal, sifted maize meal, unsifted maize meal, samp or mealie rice supplied for human consumption.

50 7. *Margarine*, being any substance in imitation or form of butter, whether described as margarine or by any other name or designation, the consistency of which is substantially similar to that of butter and which has been manufactured mainly from any one or more vegetable or animal fats or oils, but excluding any single fat sold as such fat.

55 8. *Meat*, being any raw portions of slaughtered animals or poultry (other than game or game-birds) supplied for human consumption and which when sold is customarily required to be cooked before being eaten regardless

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word voordat dit geëet word, hetsy verskaf as vars, verkoel of bevrore, gesny in enige vorm, gemaal of in wors of koek bestaande hoofsaaklik uit bedoelde vleis verwerk, verpak of onverpak.

9. (a) *Melk*, synde die melk van vee, skape of bokke wat nie gekonsentreer, gekondenseer, ingedamp, versoet, gegeur of aangesuur is of aan enige ander proses behalwe homogenisasie of bewaring deur pasteurisasie, ultra-hoë temperatuurbehandeling, sterilisasie, verkoeling of bevriesing onderwerp is nie. 5
- (b) *Melkpoeier*, ongegeur, synde die poeier verkry deur die ontwatering van melk en wat ressorteer onder die volgende klassifikasies soos bepaal deur die Minister van Landbou kragtens die Bemarkingswet, 1968 (Wet No. 59 van 1968), of 'n regulasie kragtens daardie Wet: 10
 - Volmelkpoeier
 - Laevetmelkpoeier
 - Afgeroomde melkpoeier, 20
 mits die vet- of proteïeninhoud van bedoelde melkpoeier uitsluitlik uit melkvet of melkproteïen bestaan.
10. *Groente*, synde groente (behalwe enige graanprodukte) verskaf vir menslike verbruik wat nie gaargemaak of op enige wyse behandel is nie behalwe met die doel om sodanige groente in die natuurlike toestand daarvan te bewaar, maar uitgesonderd ontwaterde, droë of ingemaakte groente, hetsy in blikke of in bottels. 25
11. *Bruinbroodmeel en volkoringmeel* synde suiwer, gesonde koringmeel. 30

(2) Subartikel (1) tree op 1 Julie 1984 in werking.

Intrekking van sekere Goewermentskennisgewings.

21. Goewermentskennisgewing No. R.2599 van 25 November 1983 en Goewermentskennisgewing No. R.2671 van 2 Desember 1983 word hierby herroep. 35

Kort titel.

22. Hierdie Wet heet die Wysigingswet op Verkoopbelasting, 1984.

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of whether supplied as fresh, chilled or frozen, cut in any form, minced or made into a sausage or cake consisting mainly of such meat, packaged or unpackaged.

- 5 9. (a) *Milk*, being the milk of cattle, sheep or goats that has not been concentrated, condensed, evaporated, sweetened, flavoured, cultured or subjected to any other process other than homogenisation or preservation by pasteurization, ultra-high temperature treatment, sterilization, chilling or freezing.
- 10 (b) *Milk powder*, unflavoured, being the powder obtained by the removal of water from milk and which falls under the following classifications determined by the Minister of Agriculture under the Marketing Act, 1968 (Act No. 59 of 1968), or any regulation under that Act:
- 15 Whole milk powder
 Low fat milk powder
 Skim(med) milk powder,
 provided the fat or protein content of such milk powder consists solely of milk fat or milk protein.
- 20 10. *Vegetables*, being vegetables (other than any grain products) supplied for human consumption which are not cooked or treated in any manner except for the purpose of preserving such vegetables in their natural state, but excluding dehydrated, dried, canned or bottled vegetables.
- 25 11. *Brown bread meal and whole-wheat meal*, being pure, sound wheaten meal."

(2) Subsection (1) shall come into operation on 1 July 1984.

- 30 21. Government Notice No. R.2599 of 25 November 1983 and Government Notice No. R.2671 of 2 December 1983 are hereby withdrawn.

Withdrawal of certain Government Notices.

22. This Act shall be called the Sales Tax Amendment Act, 1984. Short title.

