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REPUBLIEK VAN SUID-AFRIKA

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No. 9863

STATE PRESIDENT'S OFFICE

No. 1631.

31 July 1985

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

No. 102 of 1985: Sales Tax Amendment Act, 1985.

KANTOOR VAN DIE STAATSPRESIDENT

No. 1631.

31 Julie 1985

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

No. 102 van 1985: Wysigingswet op Verkoopbelasting, 1985.

Act No. 102, 1985

SALES TAX AMENDMENT ACT, 1985

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 make new provision for exemption from sales tax; to further regulate the use of sales tax registration certificates; to provide further for the registration of certain goods; and to amend Schedules 2, 3 and 5 to the said Act; to amend the Afrikaans text of section 13 of the Sales Tax Amendment Act, 1984; to empower the Commissioner for Inland Revenue to refrain from taking action for the assessment or recovery of penalties or from instituting legal proceedings in certain circumstances; and to provide for matters connected therewith.

(English text signed by the State President.)
(Assented to 10 July 1985.)

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

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, section 1 of Act 95 of 1983 and section 1 of Act 99 of 1984.

1. (1) Section 1 of the Sales Tax Act, 1978 (hereinafter referred to as the principal Act), is hereby amended—
 - (a) by the substitution for subparagraph (iii) of paragraph (a) of the definition of “exported” of the following subparagraph:

“(iii) sold and delivered by the seller to any person in the Republic for conveyance forthwith to any place outside the Republic, if such person satisfies the seller of such goods so delivered that he carries on any bona fide professional practice or any bona fide commercial, industrial, farming, fishing, forestry, mining, quarrying or other business operations at the said place and that such goods are required for the purposes of such practice or operations and are intended for resale, use or consumption, as the case may be, at that place;”;
 - (b) by the substitution for paragraph (b) of the definition of “exported” of the following paragraph:

“(b) as respects a seller under a sale concluded on or after **[the date of promulgation of the Sales Tax Amendment Act, 1979]** 18 July 1979, in respect of any goods described in section 35 and in relation to which the provisions of paragraph (a) of this definition do not apply, sold and delivered by the seller to any person in the Republic for conveyance to **[his]** an address outside the Republic

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ALGEMENE VERDUIDELIKENDE NOTA:

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

WET

Tot wysiging van die Verkoopbelastingwet, 1978, ten einde sekere uitdrukkings nader te omskryf; die skaal van verkoopbelasting te verhoog; nuwe voorsiening te maak vir vrystelling van verkoopbelasting; die gebruik van verkoopbelastingregistrasiesertifikate verder te reël; verdere voorsiening te maak vir die registrasie van sekere goed; en Bylaes 2, 3 en 5 by genoemde Wet te wysig; om artikel 13 van die Wysigingswet op Verkoopbelasting, 1984, te wysig; om magtiging aan die Kommissaris van Binnelandse Inkomste te verleen om hom te weerhou van die doen van stappe vir die aanslaan of verhaling van boetes of van die instel van geregtelike stappe in sekere omstandighede; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 10 Julie 1985.)

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

1. (1) Artikel 1 van die Verkoopbelastingwet, 1978 (hieronder die Hoofwet genoem), word hierby gewysig—
- 5 (a) deur subparagraaf (iv) van paragraaf (a) van die omskrywing van "goed" deur die volgende subparagraaf te vervang:
- 10 "(iv) **[munte]** 'n munt (behalwe 'n goue munt) of piërgeld wat nie in die Republiek 'n wettige **[betaalmiddels]** betaalmiddel is nie, behalwe wanneer dit as **[versamelstukke]** 'n versamelstuk verkoop of ingevoer word";
- 15 (b) deur die volgende subparagraawe by paragraaf (a) van die omskrywing van "goed" te voeg:
- 20 "(v) goue munte wat buite die Republiek gemunt is;
- (vi) enige lewende hawe of pluimvee (behalwe wild of wilde voëls) wanneer dit van die hand gesit is, of wanneer dit aangewend word soos in artikel 5 (1) (h) beoog, vir slagdoeleindes ten einde vleis te voorsien";
- (c) deur subparagraaf (iii) van paragraaf (a) van die omskrywing van "uitgevoer" deur die volgende subparagraaf te vervang:
- 25 "(iii) verkoop en gelewer deur die verkoper aan 'n persoon in die Republiek vir onmiddellike vervoer na 'n plek buite die Republiek, mits bedoelde persoon die verkoper van bedoelde aldus gelewerde goed tevrede stel dat hy op bedoelde plek 'n bona fide professionele praktyk of enige bona fide kommersiële, industriële, boerdery-, vissery-, bosbou-,
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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, artikel 1 van Wet 95 van 1983 en artikel 1 van Wet 99 van 1984.

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where such person is ordinarily resident or carries on business, if the relevant law referred to in the said section does not require that in consequence of the change of ownership such goods be registered in the Republic; **[and]**”; 5

- (c) by the insertion after paragraph (b) of the definition of “exported” of the following paragraph:

“(bA) as respects a seller under a sale concluded from any special customs and excise warehouse which is licensed as such under the provisions of the Customs and Excise Act, 1964 (Act No. 91 of 1964), and in respect of which the letters OS or VSJ have been allocated, sold and delivered by the seller to any person in the Republic if such seller complies with the procedures and conditions prescribed by the Commissioner for Customs and Excise regarding the clearance and removal of such goods from that warehouse; and”; 10 15

- (d) by the substitution for subparagraph (iv) of paragraph (a) of the definition of “goods” of the following subparagraph: 20

“(iv) **[coins]** any coin (other than a gold coin) or paper currency which **[are]** is not a legal tender in the Republic, except when disposed of or imported as a collector’s **[pieces]** piece;”; 25

- (e) by the addition of the following subparagraphs to paragraph (a) of the definition of “goods”:

“(v) gold coins minted outside the Republic; 30
(vi) any livestock or poultry (other than game or game-birds) when disposed of, or when applied as contemplated in section 5 (1) (h), for slaughter purposes in order to provide meat;”; and

- (f) by the substitution for paragraph (viii) of the definition of “sale” of the following paragraph:

“(viii) any disposal of goods by any person to his spouse or former spouse under any duly registered antenuptial or post-nuptial contract or any notarial contract entered into as contemplated in section 21 of the Matrimonial Property Act, 1984 (Act No. 88 of 1984), or any order of divorce or judicial separation or any agreement of separation or any order of court contemplated in section 8 or 20 of the said Act;”. 35 40 45

- (2) The amendment or amendments effected by—

- (a) paragraphs (a), (b) and (c) of subsection (1) shall come into operation on 1 September 1985; 45
(b) paragraph (d) of subsection (1), and paragraph (e) of subsection (1) in so far as it relates to the addition of subparagraph (v) to paragraph (a) of the definition of “goods” in section 1 of the principal Act, shall be deemed to have come into operation on 1 August 1984; 50
(c) paragraph (e) of subsection (1), in so far as it relates to the addition of subparagraph (vi) to paragraph (a) of the said definition, shall come into operation on 1 July 1985; and 55
(d) paragraph (f) of subsection (1) shall be deemed to have come into operation on 1 November 1984.

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- 5 mynbou-, steengroef- of ander besigheidsbedryghede dryf en dat bedoelde goed vir die doeleindes van bedoelde praktyk of bedryghede benodig is en vir herverkoop, gebruik of verbruik, na gelang van die geval, op daardie plek bestem is;”;
- (d) deur paragraaf (b) van die omskrywing van “uitgevoer” deur die volgende paragraaf te vervang:
- 10 “(b) met betrekking tot ’n verkoper ingevolge ’n verkoop gesluit op of na **[die datum van afkondiging van die Wysigingswet op die Verkoopbelastingwet, 1979]** 18 Julie 1979, ten opsigte van goed in artikel 35 beskryf en met betrekking waartoe die bepalings van paragraaf (a) van hierdie omskrywing nie van toepassing is nie, verkoop en gelewer deur die
- 15 verkoper aan ’n persoon in die Republiek vir vervoer na ’n adres buite die Republiek waar bedoelde persoon gewoonlik woonagtig is of besigheid dryf, indien die betrokke wet bedoel in daardie artikel nie eis dat ten gevolge van die verandering van eiendomsreg bedoelde goed in die Republiek geregistreer moet word nie; **[en]**”;
- (e) deur die volgende paragraaf na paragraaf (b) van die omskrywing van “uitgevoer” in te voeg:
- 25 “(bA) met betrekking tot ’n verkoper ingevolge ’n verkoop gesluit vanuit ’n spesiale doeane- en aksynspakhuis wat as sodanig kragtens die bepalings van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), gelisensieerd is en ten opsigte waarvan die letters OS of VSJ toegeken is, verkoop en gelewer deur die verkoper aan ’n persoon in die Republiek indien die verkoper aan die prosedures en voorwaardes deur die Kommissaris van Doeane en Aksyns voorgeskryf aangaande die klaring en verwydering van bedoelde goed uit daardie pakhuis
- 30 voldoen; en”; en
- (f) deur paragraaf (viii) van die omskrywing van “verkoop” deur die volgende paragraaf te vervang:
- 40 “(viii) enige afstanddoening van goed deur ’n persoon aan sy eggenoot of voormalige eggenoot ingevolge ’n behoorlik geregistreerde huweliksvoorwaardekontrak of nahuwelikskontrak of ’n notariële kontrak gesluit soos in artikel 21 van die Wet op Huweliksgoedere, 1984 (Wet No. 88 van 1984), beoog of ’n egskeidingsbevel of ’n bevel van geregtelike
- 45 skeiding of ’n skeidingsooreenkoms of ’n hofbevel beoog in artikel 8 of 20 van genoemde Wet;”.
- (2) Die wysiging of wysigings aangebring deur—
- (a) paragraaf (a) van subartikel (1), en paragraaf (b) van subartikel (1) vir sover dit betrekking het op die byvoeging van subparagraaf (v) by paragraaf (a) van die omskrywing van “goed” in artikel 1 van die Hoofwet, word geag op 1 Augustus 1984 in werking te getree het;
- 50 (b) paragraaf (b) van subartikel (1), vir sover dit betrekking het op die byvoeging van subparagraaf (vi) by paragraaf (a) van genoemde omskrywing, tree op 1 Julie 1985 in werking;
- 55 (c) paragrafe (c), (d) en (e) van subartikel (1) tree op 1 September 1985 in werking; en
- (d) paragraaf (f) van subartikel (1) word geag op 1 November 1984 in werking te getree het.
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2. (1) Artikel 5 van die Hoofwet word hierby gewysig deur in subartikel (1) die woord “tien” deur die woord “twaalf” te vervang.

Wysiging van artikel 5 van Wet 103 van 1978,

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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,
Government Notice
No. R.142 of
26 January 1984
and section 2 of
Act 99 of 1984.

(2) The amendment effected by subsection (1) shall, subject to the provisions of section 11 of the principal Act, apply for the purpose 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 25 March 1985.

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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,
section 3 of
Act 95 of 1983
and section 3 of
Act 99 of 1984.

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

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

“(i) the sale of goods which are exported from the Republic and any taxable service referred to in paragraph 1 of Schedule 1 which is rendered in respect of such goods by the seller in relation to such sale within a period of twelve months after the date of such sale, if the purchaser in relation to such sale or service furnishes the seller with a declaration, in such form as the Commissioner may prescribe, relating to that sale or service;”;

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(b) by the substitution in subsection (1) for the words following upon subparagraph (iii) of paragraph (wA) of the following words:

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“if the seller in relation to such **[goods]** sale or service issues an invoice or other document stating the name and address of the seller, the name and address of the purchaser as well as the name and address of such physically handicapped person if he is not the purchaser, and a full description of such goods or service, as the case may be;”;

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(c) by the substitution in subsection (1) for paragraph (y) of the following paragraph:

“(y) the sale to or the importation by—

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(i) any person who is ordinarily resident in the Republic or to or by any company which is a domestic company for the purposes of the Income Tax Act, of—

[i] (aa) any ship in respect of which the Commissioner is satisfied that it will be a South African ship as defined in section 14 of the Income Tax Act and will be used by such person or company wholly or mainly as a foreign-going ship; or

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[ii] (bb) any aircraft in respect of which the Commissioner is satisfied that it will be used by such person or company wholly or mainly as a foreign-going aircraft;

(ii) any organization, not formed for gain, of any boat in respect of which the Commissioner is satisfied that it will be used by such organization solely for the purposes of rescue operations in or around the territorial waters or in the inland waters of the Republic;”;

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(2) Die wysiging aangebring deur 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 5 geword het op 'n datum wat op of na 25 Maart 1985 val.

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, Goewermements-kennisgewing No. R.142 van 26 Januarie 1984 en artikel 2 van Wet 99 van 1984.

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

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

10 “(i) die verkoop van goed wat uit die Republiek uitgevoer word en 'n belasbare diens vermeld in paragraaf 1 van Bylae 1 wat ten opsigte van bedoelde goed deur die verkoper met betrekking tot be-
doelde verkoop binne 'n tydperk van twaalf
15 maande na die datum van bedoelde verkoop ge-
lewer word, indien die koper met betrekking tot
bedoelde verkoop of diens aan die verkoper 'n ver-
klaring in die vorm wat die Kommissaris voor-
skryf, aangaande daardie verkoop of diens ver-
strekk;”;

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, artikel 3 van Wet 95 van 1983 en artikel 3 van Wet 99 van 1984.

20 (b) deur in subartikel (1) die woorde wat op subparagraaf (iii) van paragraaf (wA) volg deur die volgende woorde te vervang:

25 “indien die verkoper met betrekking tot bedoelde **[goed] verkoop** of **[dienste] diens** 'n faktuur of ander dokument uitreik wat die naam en adres van die verkoper, die naam en adres van die koper so-
wel as die naam en adres van bedoelde liggaamlik
gestremde persoon indien hy nie die koper is nie,
30 en 'n volle beskrywing van bedoelde goed of diens,
na gelang van die geval, **[ten volle beskryf] aan-
gee;**”;

(c) deur in subartikel (1) paragraaf (y) deur die volgende paragraaf te vervang:

35 “(y) die verkoop aan of die invoer deur—

(i) 'n persoon wat gewoonlik in die Republiek woonagtig is of aan of deur 'n maatskappy wat by die toepassing van die bepalings van die Inkomstebelastingwet 'n binnelandse maatskapp-
py is, van—

40 **[i] (aa)** 'n skip ten opsigte waarvan die Kommissaris oortuig is dat dit 'n Suid-Afrikaanse skip soos in artikel 14 van die Inkomstebelastingwet omskryf, sal wees en dat dit deur daardie persoon of maatskappy ge-
heel en al of hoofsaaklik as 'n skip op
45 vreemde vaart gebruik sal word; of

[ii] (bb) 'n lugvaartuig ten opsigte waarvan die Kommissaris oortuig is dat dit deur daardie persoon of maatskappy geheel en al
50 of hoofsaaklik as 'n lugvaartuig op vreemde vaart gebruik sal word;

(ii) 'n organisasie, nie vir winsbejag gevorm nie, van 'n boot ten opsigte waarvan die Kommissaris oortuig is dat dit deur daardie organisasie uitsluitlik vir doeleindes van reddingsbedry-
55 wighede in of om die territoriale waters of in die binnelandse waters van die Republiek ge-
bruik sal word;”;

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- (d) by the deletion in subsection (1) of the word "or" at the end of subparagraph (iii) of paragraph (z); and
 - (e) by the substitution in subsection (1) for subparagraph (iv) of paragraph (z) and the words following thereon of the following subparagraphs and words:
 - "(iv) any taxable service rendered or to be rendered to such person or representative;
 - (v) board and lodging supplied to such person or representative by any person carrying on an hotel enterprise; or
 - (vi) accommodation (of the nature referred to in the definition of 'accommodation enterprise' in section 1) let to such person or representative for a period not exceeding forty-five days by any person in carrying on any accommodation enterprise,
- 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 service or such board and lodging or such accommodation, as the case may be, are or is intended to be utilized by such person for his personal or domestic purposes or by such representative for the official purposes of the diplomatic or consular mission in the Republic to which he is attached;"
- (2) The amendments effected by—
 - (a) paragraphs (a) and (b) of subsection (1) shall come into operation on 1 September 1985; and
 - (b) paragraphs (d) and (e) of subsection (1) shall be deemed to have come into operation on 1 October 1984.

Amendment of section 14 of Act 103 of 1978, as amended by section 9 of Act 111 of 1979.

4. (1) Section 14 of the principal Act is hereby amended by the substitution for subsections (1) and (2) of the following subsections, respectively:

- "(1) Where any purchaser in relation to any sale of goods, financial lease, rental consideration, **[or]** taxable service, board and lodging or accommodation or any importer of goods claims that an exemption provided under section 6 (1) (b), (c), (f), (m), (mA), (r), (t), **[or]** (w) or (z) is applicable in respect of such sale, financial lease, rental consideration, **[or]** taxable service, board and lodging or accommodation or the importation of goods—
- (a) the seller in relation to such sale, financial lease, rental consideration, **[or]** taxable service, board and lodging or accommodation or, in the case of such importation, the Controller of Customs and Excise concerned or any person concerned who is an officer as defined in the Customs and Excise Act, 1964 (Act No. 91 of 1964), shall satisfy himself that the said purchaser or importer holds a registration certificate issued in terms of section 12; and
- (b) such seller shall give the purchaser an invoice or other document—
 - (i) naming, describing or identifying the goods, financial lease, rental consideration, **[or]** taxable service, board and lodging or accommodation; and
 - (ii) stating the price charged or amount subject to tax and the name, address and sales tax registration number of the purchaser, and the seller shall retain a copy of such invoice or other document; or
- (c) as respects such importation, the said Controller or officer shall endorse, or request the importer to endorse, such sales tax registration number on a customs document relating to such importation.

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- (d) deur in subartikel (1) die woord "of" aan die einde van subparagraaf (iii) van paragraaf (z) te skrap; en
- (e) deur in subartikel (1) subparagraaf (iv) van paragraaf (z) en die woorde wat daarop volg deur die volgende subparagraawe en woorde te vervang:
- 5 "(iv) 'n belasbare diens gelewer of wat gelewer staan te word aan bedoelde persoon of verteenwoordiger;
- (v) kos en inwoning verskaf aan bedoelde persoon of
- 10 verteenwoordiger deur iemand wat 'n hotelonderneming bedryf; of
- (vi) huisvesting (van die aard bedoel in die omskrywing van 'huisvestingsonderneming' in artikel 1) aan bedoelde persoon of verteenwoordiger verhuur vir 'n
- 15 tydperk van hoogstens vyf-en-veertig dae deur 'n persoon by die bedryf van 'n huisvestingsonderneming,
- indien die goed verkoop ingevolge bedoelde verkoop of bedoelde verhuurde eiendom of die goed met betrekking waartoe bedoelde huurvergoeding betaalbaar is of
- 20 bedoelde belasbare diens of bedoelde kos en inwoning of bedoelde huisvesting, 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;"
- (2) Die wysigings aangebring deur—
- (a) paragraawe (a) en (b) van subartikel (1) tree op 1 September 1985 in werking; en
- 30 (b) paragraawe (d) en (e) van subartikel (1) word geag op 1 Oktober 1984 in werking te getree het.

4. (1) Artikel 14 van die Hoofwet word hierby gewysig deur subartikels (1) en (2) deur onderskeidelik die volgende subartikels te vervang:

- 35 "(1) Waar 'n koper met betrekking tot 'n verkoop van goed, bruikhuur, huurvergoeding, **[of]** belasbare diens, kos en inwoning of huisvesting of 'n invoerder van goed daarop aanspraak maak dat 'n vrystelling wat ingevolge artikel 6 (1) (b), (c), (f), (m), (mA), (r), (t), **[of]** (w) of (z), voorsien word, van toepassing is ten opsigte van bedoelde verkoop, bruikhuur, huurvergoeding, **[of]** belasbare diens, kos en inwoning of huisvesting of die invoer van goed—

- (a) moet die verkoper met betrekking tot bedoelde verkoop, bruikhuur, huurvergoeding, **[of]** belasbare diens, kos en inwoning of huisvesting of, in die geval van bedoelde invoer, die betrokke Kontroleur van Doeane en Aksyns of 'n betrokke persoon wat 'n beampte is soos in die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), omskryf, hom tevrede stel dat bedoelde koper of
- 40 invoerder in besit is van 'n registrasiesertifikaat uitgereik ingevolge artikel 12; en

- (b) moet bedoelde verkoper die koper 'n faktuur of ander stuk gee wat—

- 55 (i) die goed, bruikhuur, huurvergoeding, **[of]** belasbare diens, kos en inwoning of huisvesting noem, beskrywe of identifiseer; en

- (ii) die prys gevra of bedrag onderhewig aan belasting en die naam, adres en verkoopbelastingregistrasienuommer van die koper aantoon,

- 60 en moet die verkoper 'n afskrif van bedoelde faktuur of ander stuk behou; of

- (c) moet met betrekking tot bedoelde invoer, bedoelde Kontroleur of beampte bedoelde verkoopbelastingregistrasienuommer op 'n doeanestuk wat op daardie invoer betrekking het, aanteken of die invoerder versoek om dit daarop aan te teken.
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Wysiging van artikel 14 van Wet 103 van 1978, soos gewysig deur artikel 9 van Wet 111 van 1979.

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(2) Where any purchaser or importer claims any exemption as contemplated in subsection (1), he shall satisfy the seller or Controller or officer referred to in paragraph (a) of that subsection, as the case may be, that he holds a registration certificate issued under section 12[—

- (a) by producing such registration certificate; or
- (b) by giving to such seller, Controller or officer, as the case may be, [—
 - (i) a photocopy of such registration certificate; or
 - (ii) a declaration, in such form as the Commissioner may prescribe, [relating to] quoting such registration certificate and relating to such exemption,

and where such purchaser or importer acts in terms of the provisions of [paragraph (b)] this subsection, he shall be deemed to have utilized a registration certificate issued under section 12.”

(2) Subsection (1) shall—

- (a) in so far as it amends section 14 (1) of the principal Act, be deemed to have come into operation on 1 October 1984; and
- (b) in so far as it amends section 14 (2) of the principal Act, come into operation on a date fixed by the Minister of Finance by notice in the *Gazette*.

Amendment of section 35 of Act 103 of 1978, as substituted by section 15 of Act 111 of 1979 and amended by section 6 of Act 105 of 1980.

5. Section 35 of the principal Act is hereby amended by the substitution for paragraphs (b) and (c) of the following paragraphs, respectively:

- “(b) a declaration, in such form as the Commissioner may prescribe, issued by any registered vendor who, in carrying on any enterprise in the ordinary course of which registrable goods are dealt in, sold such goods in consequence of which the registration is required, certifying—
 - (i) that the tax payable under this Act has been, or will be, paid by such vendor; or
 - (ii) that the purchaser has purchased such goods for the purposes of resale or letting, as the case may be, in the course of carrying on any enterprise in respect of which he is a registered vendor; or
- (c) an exemption certificate issued by the Commissioner to the effect that no tax is payable under this Act in respect of—
 - (i) any sale or other disposal; or
 - (ii) any importation into the Republic as contemplated in paragraph (a) (i); or
 - (iii) [the] any importation [of a ship] into the Republic in respect of which an exemption applies in terms of section 6 (1) (y), relating to registrable goods where registration of the registrable goods in question is required in consequence of such sale, disposal or importation.”

Amendment of section 38 of Act 103 of 1978, as substituted by section 16 of Act 111 of 1979.

6. Section 38 of the principal Act is hereby amended by the substitution in subsection (1) for the words preceding paragraph (a) of the following words:

“The Minister may, in consultation with the Minister of Foreign Affairs, authorize the granting of relief, by way of a refund, in respect of tax paid or borne—”

Amendment of section 38A of Act 103 of 1978, as inserted by section 14 of Act 99 of 1984.

7. (1) Section 38A of the principal Act is hereby amended by the substitution in subsection (1) for the words following upon paragraph (b) of the following words:

“and issue to such person or his [wife] spouse or such representative a diplomatic exemption certificate in such form and upon such conditions and subject to such restrictions as

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(2) Waar 'n koper of invoerder aanspraak maak op 'n vrystelling soos in subartikel (1) beoog, moet hy die verkoper of Kontroleur of beampte in paragraaf (a) van daardie subartikel bedoel, na gelang van die geval, tevrede stel dat hy in besit is van 'n registrasiesertifikaat uitgereik ingevolge artikel 12 [—

(a) deur bedoelde registrasiesertifikaat oor te lê; of

(b) deur aan bedoelde verkoper, Kontroleur of beampte, na gelang van die geval, [—

(i) 'n fotokopie van bedoelde registrasiesertifikaat; of

(ii) 'n verklaring, in die vorm wat die Kommissaris voorskryf, [met betrekking tot] wat bedoelde registrasiesertifikaat meld en op bedoelde vrystelling betrekking het,

te gee, en waar bedoelde koper of invoerder ingevolge die bepalings van [paragraaf (b)] hierdie subartikel handel, word hy geag 'n registrasiesertifikaat uitgereik ingevolge artikel 12, te gebruik het.”.

(2) Subartikel (1)—

(a) word, vir sover dit artikel 14 (1) van die Hoofwet wysig, geag op 1 Oktober 1984 in werking te getree het; en

(b) tree, vir sover dit artikel 14 (2) van die Hoofwet wysig, in werking op 'n datum wat die Minister van Finansies by kennisgewing in die *Staatskoerant* bepaal.

5. Artikel 35 van die Hoofwet word hierby gewysig deur paragrafe (b) en (c) deur onderskeidelik die volgende paragrafe te vervang:

“(b) 'n verklaring, in die vorm wat die Kommissaris voorskryf, uitgereik deur 'n geregistreerde ondernemer wat, by die bedryf van 'n onderneming in die gewone loop waarvan met registreerbare goed handel gedryf word, bedoelde goed verkoop het ten gevolge waarvan die registrasie vereis word, en wat sertifiseer—

(i) dat die belasting betaalbaar ingevolge hierdie Wet deur dié ondernemer betaal is of betaal sal word; of

(ii) dat die koper bedoelde goed aangekoop het vir die doeleindes van herverkoop of verhuur in die gewone loop van die bedryf van 'n onderneming ten opsigte waarvan hy 'n geregistreerde ondernemer is; of

(c) 'n vrystellingsbewys deur die Kommissaris uitgereik ten effekte dat geen belasting ingevolge hierdie Wet betaalbaar is nie ten opsigte van—

(i) 'n verkoop of ander vandiehandsetting; of

(ii) 'n in paragraaf (a) (i) beoogde invoer in die Republiek; of

(iii) [die] 'n invoer [van 'n skip] in die Republiek ten opsigte waarvan 'n vrystelling ingevolge artikel 6 (1) (y) van toepassing is,

aangaande registreerbare goed waar registrasie van die betrokke registreerbare goed vereis word ten gevolge van bedoelde verkoop, vandiehandsetting of invoer.”.

Wysiging van artikel 35 van Wet 103 van 1978, soos vervang deur artikel 15 van Wet 111 van 1979 en gewysig deur artikel 6 van Wet 105 van 1980.

6. Artikel 38 van die Hoofwet word hierby gewysig deur in subartikel (1) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

“Die Minister kan, in oorleg met die Minister van Buitelandse Sake, die verlening van verligting, by wyse van 'n terugbetaling, magtig ten opsigte van belasting betaal of gedra—”.

Wysiging van artikel 38 van Wet 103 van 1978, soos vervang deur artikel 16 van Wet 111 van 1979.

7. (1) Artikel 38A van die Hoofwet word hierby gewysig deur in subartikel (1) die woorde wat op paragraaf (b) volg deur die volgende woorde te vervang:

“registreer en 'n diplomatieke vrystellingsertifikaat in die vorm en op die voorwaardes en onderworpe aan die beper-

Wysiging van artikel 38A van Wet 103 van 1978, soos ingevoeg deur artikel 14 van Wet 99 van 1984.

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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.” 5

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

Amendment of
Schedule 2 to
Act 103 of 1978,
as amended by
section 20 of
Act 111 of 1979,
section 8 of
Act 105 of 1980,
section 9 of
Act 97 of 1981,
section 9 of
Act 90 of 1982,
section 9 of
Act 95 of 1983
and section 16 of
Act 99 of 1984.

8. (1) Schedule 2 to the principal Act is hereby amended— 10

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

“In the case of any enterprise in the ordinary course of which sales of goods are concluded: 15

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

2. Any repair service rendered in respect of goods

which were the subject of a sale concluded by such enterprise, where such service is rendered in pursuance of any guarantee to effect that service, and parts purchased in order to effect such service.”; 20

(b) by the addition to Division III of the following definitions: 25

“Definitions: For the purposes of this Division—

(a) the expression ‘mining operations’ means those operations the essential object of which is the recovery of mineral or oil deposits from the earth, including operations concerned with prospecting for such deposits, the extraction of the deposit-bearing materials from the earth and the treatment of those materials for the purpose of recovering such deposits therefrom; and 30

(b) the expression ‘quarrying operations’ means those activities undertaken with the object of recovering ordinary soil, sand, stone, felspar, clay, gravel or other similar materials from natural deposits from the earth without being subjected to any form of treatment after the recovery thereof.”; and 35

(c) by the substitution in Division IIIA for the words immediately preceding paragraph 1 and paragraph 1 of the following words and paragraph: 40

“In the case of any enterprise in the ordinary course of which—

(i) rock-breaking services;

(ii) tunnelling services [or]; 50

(iii) shaft-sinking services [or];

(iv) core-drilling services for the purposes of searching for or mining any mineral; or

(v) refinery services (being services in respect of the extraction or refining of minerals), 55
are rendered to a vendor for the purposes of the vendor’s mining or quarrying enterprise in respect of which the vendor is registered under section 12 of this Act:

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- kings wat die Kommissaris voorskryf, aan so 'n persoon of sy **[vrou]** gade 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 immunititeit of voorregte in daardie land geniet.”.
- (2) Die wysiging deur subartikel (1) aangebring, word geag op 1 Oktober 1984 in werking te getree het.

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

- (a) deur in Afdeling IB die woorde onder die opskrif *Komersiële ondernemings* deur die volgende woorde te vervang:

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

1. 'n Belasbare diens (uitgesonderd 'n reklame- of publisiteitsdiens) gelewer ten opsigte van goed bestem vir verkoop.
2. 'n Hersteldiens gelewer ten opsigte van goed wat die onderwerp uitgemaak het van 'n verkoop deur bedoelde onderneming gesluit, waar bedoelde diens gelewer word ooreenkomstig 'n waarborg om daardie diens uit te voer, en onderdele gekoop om bedoelde diens uit te voer.”;

- (b) deur die volgende omskrywings by Afdeling III te voeg:

“Omskrywings: By die toepassing van hierdie Afdeling—

- (a) beteken die uitdrukking ‘mynboubedryghede’ daardie bedryghede waarvan die essensiële doel die terugkryging van minerale of olieneerslae uit die aarde is, met inbegrip van bedryghede wat betrekking het op die prospektering vir bedoelde neerslae, die winning van die neerslagdraende materiale uit die aarde en die behandeling van daardie materiale vir die doeleinde van die terugkryging van bedoelde neerslae daarvan; en

- (b) beteken die uitdrukking ‘steengroefbedryghede’ daardie bedryghede wat onderneem word met die doel om gewone grond, sand, steen, veldspaat, klei, gruis of ander soortgelyke materiale uit die aarde terug te kry sonder dat dit aan enige vorm van behandeling na die terugkryging daarvan onderwerp word.”;

- (c) deur in Afdeling IIIA die woorde wat paragraaf 1 onmiddellik voorafgaan en paragraaf 1 deur die volgende woorde en paragraaf te vervang:

“In die geval van 'n onderneming in die gewone loop waarvan—

- (i) **[klipbreekdienste-]** klipbreekdienste;
- (ii) **[tonnelgraving- of]** tonnelgravingdienste;
- (iii) skaggrawerydienste **[of]**;
- (iv) kernboordienste vir die doeleindes van die soek vir of myn van minerale; of
- (v) raffinaderydienste (synde dienste ten opsigte van die winning of raffinering van minerale), gelewer word aan 'n ondernemer vir die doeleindes van die ondernemer se mynbou- of steengroefonderneming ten opsigte waarvan die ondernemer ingevolge artikel 12 van hierdie Wet geregistreer is:

Wysiging van Bylae 2 by Wet 103 van 1978, soos gewysig deur artikel 20 van Wet 111 van 1979, artikel 8 van Wet 105 van 1980, artikel 9 van Wet 97 van 1981, artikel 9 van Wet 90 van 1982, artikel 9 van Wet 95 van 1983 en artikel 16 van Wet 99 van 1984.

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1. As respects such rock-breaking, tunnelling, **[or]** shaft-sinking or core-drilling services, the goods and services set forth in Division III under the headings 'Breaking Rock', '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 paragraph (a) of subsection (1) shall come into operation on 1 July 1985. 10

Amendment of Schedule 3 to Act 103 of 1978, as amended by Government Notice No. R.128 of 26 January 1979, section 21 of Act 111 of 1979 and section 10 of Act 95 of 1983.

9. (1) Schedule 3 to the principal Act is hereby amended by the substitution for item (ii) of subparagraph (a) of paragraph 1 of the following item:

"(ii) the mixing of concrete, **[or]** mortar or asphalt for delivery on site in order to be incorporated in any such building, other structure or work, as the case may be."

(2) The amendment effected by subsection (1) shall come into operation on 1 July 1985.

Amendment of Schedule 5 to Act 103 of 1978, as amended by Government Notice No. R.1725 of 15 August 1978, Government Notice No. R.1991 of 29 September 1978, section 23 of Act 111 of 1979, section 10 of Act 105 of 1980, Government Notice No. R.2419 of 28 November 1980, section 11 of Act 97 of 1981, section 12 of Act 95 of 1983, Government Notice No. R.2599 of 25 November 1983 and section 18 of Act 99 of 1984.

10. (1) Schedule 5 to the principal Act is hereby amended—
(a) by the insertion in paragraph 1 of Part A before Item 20 No. 406.00 of the following item:

"405.04 Goods for welfare or charitable purposes:

63.01 Used clothing purchased by or forwarded unsolicited and free to any church or any welfare organization registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), for distribution free of charge by such church or organization to indigent persons, subject to production at the time of importation of a written declaration by such church or organization that the goods have been purchased or forwarded unsolicited and free and that they will be distributed free of charge to indigent persons."

(b) by the substitution for Items Nos. 407.01 and 407.02 of paragraph 1 of Part A of the following items:

"407.01 **[Used]** Personal effects and sporting **[or]** and recreational equipment, **[imported as passengers' baggage]** new or used:

(1) Imported either as accompanied or unaccompanied passengers' baggage by non-residents of the Republic for their own use during their stay in the Republic:

(2) exported by residents of the Republic for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents.

407.02 **[Goods imported in the same ship or vehicle as passengers' baggage by any person and cleared at the place where he disembarks or enters the Republic:**

(1) Per person, the following:

Heading No.

22.00 (i) Wine, not exceeding 1 litre.

(ii) Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre.

24.02 Manufactured tobacco, not exceeding 400 cigarettes and 50 cigars and 250 g of cigarette or pipe tobacco.

33.06 Perfumery, not exceeding 300 ml.

(1) Other new or used goods of a total value not exceeding R80.]

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1. Met betrekking tot bedoelde klipbreek-, tunnelgraving- **[of skaggrawerydienste]**, skaggrawery- of kernboordienste, die **[goedere]** goed en dienste uiteengesit in Afdeling III onder die opskrifte 'Breek van Klip', 'Springstowwe en Springstofbenodigdhede', 'Ander', 'Veiligheid', 'Herstel en Instandhouding' en 'Diverse', wanneer dit verkry of aangewend word regstreeks ten einde bedoelde dienste te lewer."

(2) Die wysiging aangebring deur paragraaf (a) van subartikel (1) tree op 1 Julie 1985 in werking.

9. (1) Bylae 3 by die Hoofwet word hierby gewysig deur item (ii) van subparagraaf (a) van paragraaf 1 deur die volgende item te vervang:

"(ii) die meng van beton, **[of]** messelklei of asfalt vir aflewering ter plaatse vir die doel om in bedoelde gebou, ander struktuur of werk, na gelang van die geval, opgeneem te word."

(2) Die wysiging deur subartikel (1) aangebring, tree op 1 Julie 1985 in werking.

Wysiging van Bylae 3 by Wet 103 van 1978, soos gewysig deur Goewermementskennisgewing No. R.128 van 26 Januarie 1979, artikel 21 van Wet 111 van 1979 en artikel 10 van Wet 95 van 1983.

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

(a) deur in paragraaf 1 van Deel A voor Item No. 406.00 die volgende item in te voeg:

"405.04 Goed vir welsyns- of liefdadigheidsdoeleindes:

63.01 Gebruikte klerasie wat aangekoop is deur, of ongevraagd en gratis versend word aan, enige kerk of enige welsynsorganisasie wat kragtens die Nasionale Welsynswet, 1978 (Wet No. 100 van 1978), geregistreer is, vir gratis uitreiking deur sodanige kerk of organisasie aan behoeftige mense, onderworpe aan voorlegging ten tyde van invoer van 'n skriftelike verklaring deur sodanige kerk of organisasie dat die goed aangekoop of ongevraagd en gratis versend is en dat dit gratis uitgereik sal word aan behoeftige mense."

(b) deur Items Nos. 407.01 en 407.02 van paragraaf 1 van Deel A deur die volgende items te vervang:

"407.01 **[Gebruikte]** Persoonlike artikels **[en]** sport- **[of]** **[en]** ontspanningstoerusting, **[wat as passasiersbagasie ingevoer word]** nuut of gebruik:

(1) Ingevoer of as vergeselde of as onvergeselede passasiersbagasie deur nie-inwoners van die Republiek vir hul eie gebruik tydens hul verblyf in die Republiek;

(2) uitgevoer deur inwoners van die Republiek vir hul eie gebruik terwyl in die buiteland en daarna heringevoer of as vergeselde of as onvergeselede passasiersbagasie deur sodanige inwoners.

407.02 **[Goed wat in dieselfde skip of voertuig as passasiersbagasie deur 'n persoon ingevoer word en by die plek waar hy aan wal gaan of die Republiek binnekom, geklaar word:**

(1) Per persoon, die volgende:

Pos No.

22.00 (i) Wyn, hoogstens 1 liter.

(ii) Spiritus- en ander alkoholiese drankte, 'n totale hoeveelheid van hoogstens 1 liter.

24.02 Bewerkte tabak, hoogstens 400 sigarette en 50 sigare en 250 g sigaret- of pyptabak.

33.06 Parfumerie, hoogstens 300 ml.

(1) Ander nuwe of gebruikte goed met 'n totale waarde van hoogstens R80.]

Wysiging van Bylae 5 by Wet 103 van 1978, soos gewysig deur Goewermementskennisgewing No. R.1725 van 15 Augustus 1978, Goewermementskennisgewing No. R.1991 van 29 September 1978, artikel 23 van Wet 111 van 1979, artikel 10 van Wet 105 van 1980, Goewermementskennisgewing No. R.2419 van 28 November 1980, artikel 11 van wet 97 van 1981, artikel 12 van Wet 95 van 1983, Goewermementskennisgewing No. R.2599 van 25 November 1983 en artikel 18 van Wet 99 van 1984.

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

- (1) Per person, the following consumable products:
 - (a) Wine not exceeding 2 litres;
 - (b) spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre;
 - (c) manufactured tobacco, not exceeding 400 cigarettes and 50 cigars and 250 g of cigarette or pipe tobacco; and
 - (d) perfumery not exceeding 50 ml and toilet water not exceeding 250 ml.
- (2) Other new or used goods (excluding television receiving sets), of a total value not exceeding R200 per person.”;
- (c) by the insertion in paragraph 1 of Part A after Heading No. 49.11.60 of the following heading number: “72.01.20 Gold coin.”; and
- (d) by the substitution for subparagraph (a) of paragraph 1 of Part B of the following subparagraph:

“(a) Goods referred to in paragraph 1 of Part A of this Schedule under Items Nos. 405.04, 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 and Headings Nos. 49.11.60, 72.01.20 and 87.11 to the extent indicated.”.
- (2) The amendments effected by—
 - (a) paragraph (b) of subsection (1) shall be deemed to have come into operation on 2 November 1984; and
 - (b) paragraph (c) of subsection (1) shall be deemed to have come into operation on 1 August 1984.

Amendment of section 13 of Act 99 of 1984.

11. (1) Section 13 of the Sales Tax Amendment Act, 1984, is hereby amended by the substitution in subsection (2) in the Afrikaans text for the date “1 Desember 1984” of the date “1 September 1984”.

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on 29 June 1984.

Commissioner to refrain from taking action for recovery of penalties or instituting legal proceedings in certain circumstances.

12. Notwithstanding anything to the contrary in the principal Act, where, on or after 18 March 1985 and on or before 30 August 1985, any person—

- (a) who, not being a person who is already registered as a vendor under section 12 of that Act, was required to furnish any return or declaration to the Commissioner for Inland Revenue (hereinafter referred to as the Commissioner) in terms of the provisions of section 17 of that Act, furnishes a correct return or declaration which he had failed to furnish; or
- (b) who had previously furnished such a return or declaration to the Commissioner, discloses to the Commissioner full and true information which was required to be furnished in such return or declaration but which he had failed so to furnish and which was unknown to the Commissioner,

the Commissioner shall, if such first-mentioned return or declaration was furnished or such information was disclosed otherwise than in response to a request or demand addressed by the Commissioner to that person or his representative and otherwise than in consequence of an investigation into that person's affairs commenced by the Commissioner, refrain from taking action for the assessment or recovery of any penalty or from instituting any legal proceedings against that person by reason of such failure.

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

(1) Per persoon, die volgende verbruikbare produkte:

- (a) Wyn, hoogstens 2 liter;
- (b) spiritus- en ander alkoholiese drank, 'n totale hoeveelheid van hoogstens 1 liter;
- (c) bewerkte tabak, hoogstens 400 sigarette en 50 sigare en 250 g sigaret- of pyptabak; en
- (d) parfumerie, hoogstens 50 ml, en toiletwater, hoogstens 250 ml.

(2) Ander nuwe of gebruikte goed (uitgesonderd televisie-ontvangstoestelle), met 'n totale waarde van hoogstens R200 per persoon.”;

(c) deur in paragraaf 1 van Deel A na Pos No. 49.11.60 die volgende posnommer in te voeg:
“72.01.20 Goudmuntstukke.”; en

(d) 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 Items Nos. 405.04, 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 en Poste Nos. 49.11.60, 72.01.20 en 87.11 in die mate aangedui.”.

(2) Die wysigings aangebring deur—

- (a) paragraaf (b) van subartikel (1) word geag op 2 November 1984 in werking te getree het; en
- (b) paragraaf (c) van subartikel (1) word geag op 1 Augustus 1984 in werking te getree het.

11. (1) Artikel 13 van die Wysigingswet op Verkoopbelasting, 1984, word hierby gewysig deur in subartikel (2) die datum “1 Desember 1984” deur die datum “1 September 1984” te vervang.

Wysiging van artikel 13 van Wet 99 van 1984.

(2) Die wysiging deur subartikel (1) aangebring, word geag op 29 Junie 1984 in werking te getree het.

12. Ondanks andersluidende bepalings van die Hoofwet, waar, op of na 18 Maart 1985 en op of voor 30 Augustus 1985, enige persoon—

(a) synde 'n persoon wat nie alreeds as 'n ondernemer ingevolge artikel 12 van daardie Wet geregistreer is nie, wat 'n opgawe of verklaring aan die Kommissaris van Binnelandse Inkomste (hieronder die Kommissaris genoem) ingevolge artikel 17 van daardie Wet moes verstrek, 'n juiste opgawe of verklaring verstrek wat hy versuim het om te verstrek; of

(b) wat voorheen so 'n opgawe of verklaring aan die Kommissaris verstrek het, volledige en juiste inligting aan die Kommissaris blootlê wat in bedoelde opgawe of verklaring verstrek moes gewees het maar wat hy versuim het om aldus te verstrek en wat vir die Kommissaris onbekend was,

weerhou die Kommissaris hom, indien eersgenoemde opgawe of verklaring verstrek is of bedoelde inligting verstrek is behalwe na aanleiding van 'n versoek of aanmaning deur die Kommissaris aan daardie persoon of sy verteenwoordiger gerig en behalwe as gevolg van 'n ondersoek van daardie persoon se sake wat die Kommissaris ingestel het, van stappe doen vir die aanslaan of verhaling van enige boete of van die instel van enige geregtelike stappe teen daardie persoon as gevolg van bedoelde versuim.

Kommissaris moet hom weerhou van stappe doen vir die verhaling van boetes of die instel van geregtelike stappe in sekere omstandighede.

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Withdrawal of certain Government Notices.

13. Government Notice No. R.142 of 26 January 1984 and Government Notice No. R.644 of 22 March 1985 are hereby withdrawn.

Short title.

14. This Act shall be called the Sales Tax Amendment Act, 1985. 5

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13. Goewermentskennisgewing No. R.142 van 26 Januarie 1984 en Goewermentskennisgewing No. R.644 van 22 Maart 1985 word hierby ingetrek. Intrekking van sekere Goewermentskennisgewings.

14. Hierdie Wet heet die Wysigingswet op Verkoopbelasting, Kort titel.
5 1985.

