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VAN DIE REPUBLIEK VAN SUID-AFRIKA

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GOVERNMENT GAZETTE

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KANTOOR VAN DIE STAATSPRESIDENT

STATE PRESIDENT'S OFFICE

No. 1424.

4 Julie 1986

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

No. 78 van 1986: Wysigingswet op Streeksdiensterade, 1986.

No. 1424.

4 July 1986

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

No. 78 of 1986: Regional Services Councils Amendment Act, 1986.

Wet No. 78, 1986

WYSIGINGSWET OP STREEKSDIENSTERADE, 1986

ALGEMENE VERDUIDELIKENDE NOTA:

[] Woorde in vet druk tussen vierkantige hake dui skrapings uit bestaande verordenings aan.

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

WET

Tot wysiging van die Wet op Streeksdiensterade, 1985, ten einde sekere uitdrukkings te skrap of te omskrywe of verder te omskrywe; oorlegpleging met betrekking tot die afbakening van streke verder te reël; voorsiening te maak vir sekere voorbereidende stappe vir die instelling van 'n streeksdiensteraad; die bevoegdhede en werksaamhede van 'n raad verder te reël; voorsiening te maak vir die instelling van komitees van die raad en vir die oordrag van bevoegdhede en werksaamhede; die finansiering van 'n raad en die verstrekking van inligting aan 'n raad verder te reël; en vir die uitwerking van sekere vrystellings van belastings of heffings voorsiening te maak; en om vir bykomstige aangeleenthede voorsiening te maak.

*(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 27 Junie 1986.)*

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

Wysiging van
artikel 1 van
Wet 109 van 1985.

1. Artikel 1 van die Wet op Streeksdiensterade, 1985 (hierna die Hoofwet genoem), word hierby gewysig—

- (a) deur na paragraaf (c) van die omskrywing van "bestuursliggaam" die volgende paragraaf in te voeg: 5
"(d) 'n plaaslike bestuursliggaam ingestel uit hoofde van die bepalings van artikel 30 (2) (a) van die Swart Administrasie Wet, 1927 (Wet No. 38 van 1927);" 10
- (b) deur die omskrywing van "ondernemer" te skrap; 10
- (c) deur na die omskrywing van "Minister" die volgende omskrywing in te voeg: 15
"'onderneming' 'n beroep, besigheid, professie of ander bedrywigheid van 'n voortdurende aard, ongeag of dit vir winsbejag beoefen word al dan nie, maar nie ook 'n godsdienstige, liefdadigheids- of opvoedkundige bedrywigheid nie wat deur 'n godsdienstige, liefdadigheids- of opvoedkundige inrigting van 'n openbare aard beoefen word;" 20
- (d) deur die omskrywing van "streeksdiensteheffing" deur die volgende omskrywing te vervang: 25
"'streeksdiensteheffing' 'n heffing wat bereken word—
(a) op besoldiging soos omskryf in paragraaf 1 van die Vierde Bylae by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), maar met insluiting van die bedrae in paragrawe (i), (iv) en (vii) van daardie omskrywing bedoel en met uitsluiting, in die geval van 'n plaasarbeider wie se kontantbesoldiging betaalbaar is teen 'n skaal wat die skaal in genoemde paragraaf (i) bedoel nie te bowe gaan nie, van 'n be- 30

REGIONAL SERVICES COUNCILS AMENDMENT ACT, 1986

Act No. 78, 1986

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 Regional Services Councils Act, 1985, so as to delete or define or further define certain expressions; to further regulate consultation in relation to the delimitation of regions; to provide for certain preparatory steps for the establishment of a regional services council; to further regulate the powers and duties of a council; to provide for the establishment of committees of the council and for the transfer of powers and duties; to further regulate the financing of a council and the furnishing of information to a council; and to provide for the effect of certain exemptions from taxes or levies; and to provide for incidental matters.

(English text signed by the State President.)
(Assented to 27 June 1986.)

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

1. Section 1 of the Regional Services Councils Act, 1985 (hereinafter referred to as the principal Act), is hereby
5 amended—

Amendment of
section 1 of
Act 109 of 1985.

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

"drawings", in relation to any person carrying on an enterprise as contemplated in paragraph (b) of the definition of 'regional services levy', means—

(a) any amount, whether in cash or otherwise, directly or indirectly withdrawn by him from the enterprise for his private use or consumption, including, in the case of any such person carrying on an enterprise in partnership, any amount withdrawn by him by way of a loan or advance against his share of the anticipated profits of the partnership; and

(b) an appropriate portion of any expenditure incurred in the course of such enterprise in respect of any asset or service used by such person for his private or domestic use;";

(b) by the substitution for the definition of "employer" of the following definition:

"employer"—

(a) means an employer as defined in paragraph 1 of the Seventh Schedule [7] to the Income Tax Act, 1962 (Act No. 58 of 1962); and

(b) includes any [partnership or sole trader] person carrying on an enterprise as contemplated in paragraph (b) of the definition of 'regional services levy'";

- drag bedoel in paragraaf (i) van die omskrywing van "bruto inkomste" in artikel 1 van daardie Wet, wat deur 'n werkgewer aan die werknemers wat binne die betrokke streek deur hom in diens geneem word of wat geag word binne die betrokke streek deur hom in diens geneem te wees, betaal word of betaalbaar is; en
- (b) in die geval van iemand (behalwe 'n maatskappy) wat vir eie rekening of in vennootskap met een of meer ander persone binne die streek 'n onderneming bedryf of geag word te bedryf, op sy trekkings met betrekking tot bedoelde onderneming, teen die tarief wat 'n raad van tyd tot tyd met die instemming van die Minister van Finansies bepaal en wat genoemde Minister in die *Staatskoerant* bekend maak: Met dien verstande dat verskillende tariewe ten opsigte van verskillende klasse werknemers aldus bepaal kan word;";
- (e) deur die omskrywing van "streeksvestigingsheffing" deur die volgende omskrywing te vervang:
"streeksvestigingsheffing", met betrekking tot iemand wat 'n onderneming binne 'n streek bedryf of geag word 'n onderneming binne die streek te bedryf, 'n heffing met betrekking tot bedoelde onderneming bereken en betaalbaar op die wyse wat die Minister van Finansies van tyd tot tyd ingevolge artikel 12 (1) (b) bepaal, teen die tarief wat die raad wat vir daardie streek ingestel is, van tyd tot tyd met die instemming van genoemde Minister bepaal en wat genoemde Minister in die *Staatskoerant* bekend maak: Met dien verstande dat verskillende tariewe ten opsigte van verskillende klasse ondernemings aldus bepaal kan word;";
- (f) deur na die omskrywing van "streeksvestigingsheffing" die volgende omskrywing in te voeg:
"trekkings", met betrekking tot iemand wat 'n onderneming bedryf soos in paragraaf (b) van die omskrywing van 'streeksdiensteheffing' bedoel—
- (a) 'n bedrag, hetsy in kontant of andersins, regstreeks of onregstreeks deur hom vir sy private gebruik of verbruik uit die onderneming onttrek en ook, in die geval van so iemand wat in vennootskap 'n onderneming bedryf, 'n bedrag deur hom onttrek by wyse van 'n lening of voorskot teen sy deel van die verwagte winste van die vennootskap; en
- (b) 'n toepaslike deel van enige onkoste in die loop van bedoelde onderneming aangegaan ten opsigte van 'n bate of diens wat deur so iemand vir sy private of huishoudelike gebruik aangewend is;"; en
- (g) deur die omskrywing van "werkgewer" deur die volgende omskrywing te vervang:
"werkgewer"—
- (a) 'n werkgewer soos omskryf in paragraaf 1 van die Sewende Bylae [7] by die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962); en ook
- (b) 'n [vennootskap of alleenhandelaar] persoon wat 'n onderneming bedryf soos in paragraaf (b) van die omskrywing van 'streeksdiensteheffing' bedoel.".

Wysiging van
artikel 2 van
Wet 109 van 1985.

2. Artikel 2 van die Hoofwet word hierby gewysig deur in subartikel (2) subparagraaf (ii) van paragraaf (b) deur die volgende subparagraaf te vervang:

- "(ii) die raad van elke streek wat [geheel of gedeeltelik in die betrokke provinsie geleë is] deur die voorgestelde uitoefening van bevoegdhede geraak word;";

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- (c) by the insertion after the definition of "employer" of the following definition:
"enterprise" means any trade, business, profession or other activity of a continuing nature, whether or not carried on for the purpose of deriving a profit, but excluding any religious, charitable or educational activity carried on by any religious, charitable or educational institution of a public character;"
- (d) by the insertion after paragraph (c) of the definition of "management body" of the following paragraph:
"(d) any local government body established by virtue of the provisions of section 30 (2) (a) of the Black Administration Act, 1927 (Act No. 38 of 1927);"
- (e) by the substitution for the definition of "regional establishment levy" of the following definition:
"regional establishment levy" means, in relation to any person carrying on or deemed to be carrying on an enterprise within a region, a levy calculated and payable in relation to such enterprise in the manner determined by the Minister of Finance under section 12 (1) (b), at a rate from time to time determined by the council established for that region with the concurrence of the said Minister and which the said Minister shall publish by notice in the *Gazette*: Provided that different rates may be so determined in respect of different categories of enterprise;"
- (f) by the substitution for the definition of "regional services levy" of the following definition:
"regional services levy" means a levy calculated—
(a) on remuneration as defined in paragraph 1 of the Fourth Schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), but including the amounts referred to in paragraphs (i), (iv) and (vii) of that definition and excluding, in the case of any farm labourer whose cash remuneration is payable at a rate not exceeding the rate contemplated in the said paragraph (i), any amount contemplated in paragraph (i) of the definition of "gross income" in section 1 of that Act, paid or payable by an employer to the employees employed or deemed to be employed by him within the region in question; and
(b) in the case of a person (other than a company) carrying on or deemed to be carrying on an enterprise in the region for his sole account or in partnership with one or more other persons, on his drawings in relation to such enterprise,
at a rate from time to time determined by a council with the concurrence of the Minister of Finance and which the said Minister shall publish by notice in the *Gazette*: Provided that different rates may be so determined in respect of different categories of employees;"
- (g) by the deletion of the definition of "vendor".

2. Section 2 of the principal Act is hereby amended by the substitution in subsection (2) for subparagraph (ii) of paragraph (b) of the following subparagraph:

- (ii) the council of every region **[situated wholly or partially within the province concerned]** affected by the proposed exercise of powers;"

Amendment of
section 2 of
Act 109 of 1985.

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WYSIGINGSWET OP STREEKSDIENSTERADE, 1986

Invoeging van
artikel 2A in
Wet 109 van 1985.

3. Die volgende artikel word hierby in die Hoofwet na artikel 2 ingevoeg:

“Voorberei-
dende stappe
vir instelling
van streeks-
diensteraad.

2A. (1) Behoudens die bepalings van subartikel

(2), kan die Administrateur met ingang van 'n datum deur hom bepaal 'n plaaslike liggaam magtig en gelas om enigiets te doen wat na die oordeel van die Administrateur nodig of wenslik is om die instelling of die behoorlike funksionering van 'n raad te vergemaklik.

(2) Die Administrateur magtig en gelas 'n plaaslike liggaam nie ingevolge subartikel (1) ten opsigte van 'n aangeleentheid in artikel 12 bedoel nie behalwe met die instemming van die Minister van Finansies.

(3) Die raad ten opsigte waarvan enigiets uit hoofde van subartikel (1) gedoen is, is aanspreeklik om die betrokke plaaslike liggaam te vergoed vir alle uitgawes deur die liggaam aangegaan in verband met enigiets deur hom gedoen soos beoog in daardie subartikel.

(4) Hierdie artikel word geag op 31 Julie 1985 in werking te getree het.”

Wysiging van
artikel 4 van
Wet 109 van 1985.

4. Artikel 4 van die Hoofwet word hierby gewysig—

(a) deur in subartikel (3) subparagraaf (ii) van paragraaf (a) deur die volgende subparagraaf te vervang:

“(ii) daardie plaaslike liggaam, persoon of instelling 'n streeksfunksie of gedeelte daarvan ten behoeve van die raad uitvoer, en kan ten behoeve van die raad 'n heffing beoog in artikel 12 (1) (a) vorder; en”.

(b) deur die volgende subartikel by te voeg:

“(6) Die Administrateur kan by kennisgewing in die *Offisiële Koerant* verklaar dat 'n verwysing na 'n plaaslike owerheid in 'n wet in die kennisgewing vermeld uitgelê moet word as 'n verwysing ook na 'n raad.”.

Invoeging van
artikel 10A in
Wet 109 van 1985.

5. Die volgende artikel word hierby in die Hoofwet na artikel 10 ingevoeg:

“Komitees. 10A. (1) 'n Raad—

(a) kan een of meer komitees aanstel om die werksaamhede te verrig wat die raad aan hom of hulle opdra;

(b) moet 'n voorsitter vir so 'n komitee aanwys, en die kworum vir vergaderings van sodanige komitee bepaal.

(2) Die voorsitter of adjunk-voorsitter van die raad is *ex officio* 'n lid van elke komitee kragtens subartikel (1) aangestel, maar die voorsitter of 'n lid van so 'n komitee wat nie lid van die raad is nie, beskik nie oor 'n stem op 'n vergadering van so 'n komitee nie.

(3) Lede van so 'n komitee wat nie lede van die raad is nie, kan vir hul dienste as sodanige komitee-lede besoldig word ooreenkomstig tariewe wat deur die raad vasgestel is.”.

Wysiging van
artikel 11 van
Wet 109 van 1985.

6. Artikel 11 van die Hoofwet word hierby gewysig—

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

“(2) (a) 'n Besluit van 'n raad of 'n voorstel ten opsigte waarvan die in subartikel (1) bedoelde meerderheid nie verkry is nie, word op versoek van 'n [lid wat aanwesig was tydens] plaaslike liggaam wat verteenwoordig was by die bespreking van die betrokke aangeleentheid op die vergadering waarop sodanige besluit geneem is of die voorstel gedien het, op die daaropvolgende vergadering van die raad, en daarna nie weer binne ses maande nie, heroorweeg.

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3. The following section is hereby inserted in the principal Act after section 2:

Insertion of
section 2A in
Act 109 of 1985.

"Preparatory
steps for
establish-
ment of re-
gional ser-
vices council.

2A. (1) Subject to the provisions of subsection (2), the Administrator may, with effect from a date determined by him, empower and direct any local body to do anything which may, in the opinion of the Administrator, be necessary or expedient for or facilitate the establishment or the proper functioning of a council.

(2) The Administrator shall not empower and direct any local body in terms of subsection (1) in respect of any matter referred to in section 12, except with the concurrence of the Minister of Finance.

(3) The council in respect of which anything has been done by virtue of subsection (1), shall be liable to reimburse the local body concerned for all expenses incurred by the body in connection with anything done by it as contemplated in that subsection.

(4) This section shall be deemed to have come into operation on 31 July 1985."

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

Amendment of
section 4 of
Act 109 of 1985.

(a) by the substitution in subsection (3) for subparagraph (ii) of paragraph (a) of the following subparagraph:

"(ii) that local body, person or institution undertakes to exercise or perform any regional function or part thereof on behalf of the council, and may claim a levy contemplated in section 12 (1) (a) on behalf of the council; and"

(b) by the addition of the following subsection:

"(6) The Administrator may by notice in the *Official Gazette* declare that a reference to a local authority in a law specified in the notice shall be construed as a reference also to a council."

5. The following section is hereby inserted in the principal Act after section 10:

Insertion of
section 10A in
Act 109 of 1985.

"Commit-
tees.

10A. (1) A council—

(a) may appoint one or more committees to perform such functions as the council may assign to it or them;

(b) shall designate a chairman for any such committee, and determine the quorum for meetings of such committee.

(2) The chairman or deputy chairman of the council shall be a member *ex officio* of every committee appointed under subsection (1), but the chairman or any member of such committee who is not a member of the council shall not have a vote at any meeting of any such committee.

(3) Members of any such committee who are not members of the council may be remunerated for their services as such committee members in accordance with tariffs fixed by the council."

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

Amendment of
section 11 of
Act 109 of 1985.

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

"(2) (a) A decision of a council or a proposal in respect of which the majority referred to in subsection (1) was not obtained, shall at the request of a [member present] local body represented at the discussion of the matter concerned at the meeting at which such decision was taken or the proposal served, be reconsidered at the following meeting of the council and not again within six months thereafter.

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(b) 'n Plaaslike liggaam wat nie aldus verteenwoordig was nie, kan aan die voorsitter van die raad redes verstrek waarom hy nie aldus verteenwoordig was nie, waarop die voorsitter op versoek van daardie plaaslike liggaam besluit of die betrokke besluit of voorstel aldus heroorweeg word.”; en

(b) deur subartikel (6) deur die volgende subartikel te vervang:

“(6) By die toepassing van hierdie artikel beteken “Administrateur” die **[ampテナ]** administrateur **[kragtens artikel 66 (1) van die Wet op Provinsiale Bestuur, 1961 (Wet No. 32 van 1961)]** ingevolge artikel 7 (1) van die Wet op Provinsiale Regering, 1986, deur die Staatspresident aangestel.”.

Invoeging van artikel 11A in Wet 109 van 1985.

7. Die volgende artikel word hierby in die Hoofwet na artikel 15 11 ingevoeg:

“Delegering van bevoegdhede.

11A. 'n Raad kan—

- (a) 'n lid of lede van 'n komitee kragtens artikel 10A aangestel;
- (b) 'n beamppte van die raad, skriftelik magtig om in die algemeen of in 'n bepaalde geval of in gevalle van 'n bepaalde aard, 'n bevoegdheid, plig of werksaamheid uit te oefen of te verrig wat by of ingevolge hierdie Wet aan die raad verleen of opgedra is, behalwe—
 - (i) die oplegging en vordering van 'n heffing of die aanwending van fondse ingevolge artikel 12;
 - (ii) die onteining van onroerende eiendom of die neem van die reg om dit tydelik te gebruik;
 - (iii) die goedkeuring van tariewe in verband met 'n funksie in artikel 3 (1) (b) of (c) bedoel; en
 - (iv) die maak van verordeninge of reglemente kragtens artikel 4 (1) (a) of 10 (6).”.

Wysiging van artikel 12 van Wet 109 van 1985.

8. Artikel 12 van die Hoofwet word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang:

“(1) (a) Behoudens die bepalinge van artikel 4 (1) hef en vorder 'n raad van—

- (i) elke werkgewer wat werknemers binne sy streek in diens het of geag word werknemers binne sy streek in diens te hê, en elke persoon wat 'n onderneming binne sy streek bedryf of geag word 'n onderneming binne sy streek te bedryf soos in paragraaf (b) van die omskrywing van ‘streeksdiensteheffing’ in artikel 1 bedoel, 'n streeksdiensteheffing; en
 - (ii) elke persoon wat 'n onderneming binne sy streek bedryf of geag word te bedryf, 'n streeksvestigingsheffing.
- (b) Die Minister van Finansies kan van tyd tot tyd, na oorleg met die Raad vir die Koördinering van Plaaslike Owerheidsaangeleenthede ingestel by artikel 2 van die Wet op die Bevordering van Plaaslike Owerheidsaangeleenthede, 1983 (Wet No. 91 van 1983), by kennisgewing in die *Staatskoerant* die wyse bepaal waarop die streeksdiensteheffing en die streeksvestigingsheffing bereken en betaal word.”;

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

“(1A) Die Minister van Finansies kan in 'n kennisgewing in subartikel (1) (b) bedoel—

- (a) omstandighede bepaal waarin 'n werknemer geag word binne 'n streek in diens te wees;

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(b) Any local body not so represented may in writing furnish to the chairman of the council reasons why it was not so represented, whereupon the chairman shall at the request of that local body decide whether or not the decision or proposal concerned shall be so reconsidered.”; and

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

“(6) For the purposes of the application of this section “Administrator” means the **[official] administrator** appointed by the State President **[under section 66 (1) of the Provincial Government Act, 1961 (Act No. 32 of 1961)]** in terms of section 7 (1) of the Provincial Government Act, 1986.”.

15 7. The following section is hereby inserted in the principal Act after section 11:

Insertion of section 11A in Act 109 of 1985.

“Delegation of powers.

11A. A council may in writing authorize—

- (a) any member or members of a committee appointed under section 10A;
- (b) any officer of the council, to exercise or perform in general or in a particular case or in cases of a particular nature, any power, duty or function conferred or imposed on the council by or in terms of this Act, except—
 - (i) the imposition and claiming of a levy or the appropriation of funds in terms of section 12;
 - (ii) the expropriation of immovable property or the taking of the right to use it temporarily;
 - (iii) the approval of tariffs in connection with any function referred to in section 3 (1) (b) and (c); and
 - (iv) the making of by-laws or standing orders under section 4 (1) (a) or 10 (6).”.

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

Amendment of section 12 of Act 109 of 1985.

(a) by the substitution for subsection (1) of the following subsection:

- “(1) (a) Subject to the provisions of section 4 (1), a council shall levy and claim from—
- (i) every employer who employs or is deemed to employ employees within its region, and each person carrying on or deemed to be carrying on an enterprise within its region as referred to in paragraph (b) of the definition of ‘regional services levy’, a regional services levy;
 - (ii) every person carrying on or deemed to be carrying on an enterprise within its region, a regional establishment levy.
- (b) The Minister of Finance may from time to time, after consultation with the Council for the Co-ordination of Local Government Affairs established by section 2 of the Promotion of Local Government Affairs Act, 1983 (Act No. 91 of 1983), and by notice in the *Gazette*, determine the manner in which the regional services levy and the regional establishment levy shall be calculated and paid.”;

(b) by the insertion after subsection (1) of the following subsection:

- “(1A) The Minister of Finance may in any notice contemplated in subsection (1) (b)—
- (a) determine circumstances in which an employee shall be deemed to be employed within a region;

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- (b) omstandighede bepaal waarin iemand geag word binne 'n streek 'n onderneming te bedryf;
- (c) bepaal hoe 'n bedrag waarop die streeksvestigingsheffing betaalbaar is, bereken word;
- (d) 'n werkgewer of persoon van die streeksdiensteheffing of streeksvestigingsheffing met betrekking tot 'n onderneming vrystel; en 5
- (e) die ander voorsiening maak wat hy nodig ag om 'n raad in staat te stel om so 'n heffing op te lê en te vorder."; 10
- (c) deur in subartikels (7) en (8) die woord "ondernemer" te skrap; en
- (d) deur subartikel (10) deur die volgende subartikel te vervang:

"(10) Indien iemand wat kragtens subartikel (1) vir die betaling van 'n heffing aanspreeklik is, versuim om daardie heffing ten volle te betaal binne die tydperk vir betaling ingevolge hierdie Wet voorgeskryf, word, tensy die Kommissaris van Binnelandse Inkomste met inagneming van die omstandighede van die geval anders 20 gelas, rente op die uitstaande balans van die heffing deur daardie persoon betaalbaar teen die koers [en vanaf 'n datum] deur die Minister van Finansies by kennisgewing in die *Staatskoerant* voorgeskryf, bereken vanaf die einde van genoemde tydperk." 25

Vervanging van artikel 15 van Wet 109 van 1985.

9. Artikel 15 van die Hoofwet word hierby deur die volgende artikel vervang:

"Verstreking van inligting.

15. Ondanks die bepalings van artikel 4 van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), en artikel 4 van die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978), kan die Kommissaris van Binnelandse Inkomste of iemand deur hom aangewys, aan 'n raad die inligting verstrek wat na die oordeel van genoemde Kommissaris of persoon nodig is vir die bepaling en invordering van 'n streeksdiensteheffing 35 en 'n streeksvestigingsheffing."

Vervanging van artikel 16 van Wet 109 van 1985.

10. Artikel 16 van die Hoofwet word hierby deur die volgende artikel vervang:

"Wet bindend vir Staat en statutêre liggame, en uitwerking van sekere vrystellings van belasting van heffings.

16. Hierdie Wet bind die Staat en alle liggame by of kragtens 'n wet ingestel, en geen bepaling vervat 40 in 'n ander wet afgekondig voor of op 31 Julie 1985 wat voorsiening maak vir 'n vrystelling van enige belasting of heffings is op die streeksdiensteheffing of streeksvestigingsheffing van toepassing nie."

Kort titel.

11. Hierdie Wet heet die Wysigingswet op Streeksdiensterade, 45 1986.

REGIONAL SERVICES COUNCILS AMENDMENT ACT, 1986

Act No. 78, 1986

- (b) determine circumstances in which a person shall be deemed to be carrying on an enterprise within a region;
- 5 (c) determine how an amount upon which the regional establishment levy is payable shall be calculated;
- (d) exempt any employer or person from the regional services levy or the regional establishment levy in relation to any enterprise; and
- 10 (e) make such other provision as he deems necessary to enable a council to impose and claim any such levy.”;
- (c) by the deletion in subsections (7) and (8) of the word “vendor”; and
- 15 (d) by the substitution for subsection (10) of the following subsection:
- “(10) If any person who is liable for the payment of a levy under subsection (1) fails to pay such levy in full within the [time] period for payment prescribed in terms of this Act, interest shall, unless the Commissioner for Inland Revenue having regard to the circumstances of the case otherwise directs, become payable by that person on the balance of the levy outstanding at the rate [and from a date] prescribed by the Minister of Finance by notice in the Gazette, reckoned from the end of the said period.”.
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9. The following section is hereby substituted for section 15 of the principal Act:

Substitution of section 15 of Act 109 of 1985.

- 30 “Furnishing of information. 15. Notwithstanding the provisions of section 4 of the Income Tax Act, 1962 (Act No. 58 of 1962), and section 4 of the Sales Tax Act, 1978 (Act No. 103 of 1978), the Commissioner for Inland Revenue or any person designated by him, may furnish to a council such information as in the opinion of the said Commissioner or person is necessary for the determination and collection of any regional services levy or regional establishment levy.”.
- 35

10. The following section is hereby substituted for section 16 of the Regional Services Councils Act, 1985:

Substitution of section 16 of Act 109 of 1985.

- 40 “Act binding on State and statutory bodies, and effect of certain exemptions from taxes or levies. 16. This Act shall bind the State and all bodies established by or under any law, and no provision contained in any other law published on or before 31 July 1985 providing for an exemption from any taxes or levies shall be applicable to the regional services levy or the regional establishment levy.”.

- 45 11. This Act shall be called the Regional Services Councils Amendment Act, 1986. Short title.

