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OF THE REPUBLIC OF SOUTH AFRICA

REPUBLIEK VAN SUID-AFRIKA

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STATE PRESIDENT'S OFFICE

KANTOOR VAN DIE STAATSPRESIDENT

No. 2299.

14 October 1987

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

No. 86 of 1987: Taxation Laws Amendment Act, 1987.

No. 2299.

14 Oktober 1987

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

No. 86 van 1987: Wysigingswet op Belastingwette, 1987.

Act No. 86, 1987

TAXATION LAWS AMENDMENT ACT, 1987

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 Transfer Duty Act, 1949, so as to provide for the date of acquisition of, and value on which transfer duty is payable in respect of, a certain conversion of a right of leasehold into ownership; to provide for a further exemption from the payment of transfer duty; and to amend section 9 of that Act; to amend the Estate Duty Act, 1955, so as to further define "child"; to regulate the deductions which may be made in the determination of the net value of an estate; to empower the Commissioner for Inland Revenue to raise additional assessments and to provide for a prescription period in respect of such additional assessments; to amend section 24 of that Act; and to provide for new provisions for the recovery of duty; to amend the Stamp Duties Act, 1968, so as to empower the Commissioner for Inland Revenue to authorize banks to pay duty by means of the issue of a special receipt; and amend Item 15 of Schedule 1 to that Act; to delete section 57A (2) of the Black Communities Development Act, 1984; to amend the Sales Tax Act, 1978, so as to further define "charitable institution"; to make further provision in connection with the preservation of secrecy; to make further provision in connection with exemption from sales tax; to further regulate the determination of the taxable value of goods applied for demonstration purposes or for a period shorter than the remaining useful life of such goods, and the time at which tax in respect of such value shall be deemed to have become payable; to provide for the determination of the taxable value of certain food or drink supplied to employees of hotel or catering enterprises; to empower the Commissioner for Inland Revenue to refuse to cancel a vendor's registration certificate in certain circumstances; to extend the power of the Commissioner for Inland Revenue to authorize refunds of tax; to empower the Commissioner for Inland Revenue to register an institution or organization which has not yet carried on charitable activities, as a charitable institution; and to amend Schedules 1, 2, 4 and 5 to the said Act; to amend the Sales Tax Amendment Act, 1986, so as to effect a certain textual alteration; and to provide for matters connected therewith.

*(Afrikaans text signed by the State President.)
(Assented to 6 October 1987.)*

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

ALGEMENE VERDUIDELIKENDE NOTA:

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

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

WET

Tot wysiging van die Wet op Hereregte, 1949, ten einde voorsiening te maak vir die datum van verkryging van, en waarde waarop hereregte betaalbaar is ten opsigte van, 'n sekere omskepping van 'n reg van huurpag in eiendomsreg; voorsiening te maak vir 'n verdere vrystelling van die betaling van hereregte; en artikel 9 van daardie Wet te emendeer; om die Boedelbelastingwet, 1955, te wysig ten einde "kind" nader te omskryf; die kortings wat gemaak kan word by die vasstelling van die netto waarde van 'n boedel te reël; die Kommissaris van Binnelandse Inkomste te magtig om addisionele aanslae te hef en voorsiening te maak vir 'n verjaringstydperk ten opsigte van sodanige addisionele aanslae; artikel 24 van daardie Wet te emendeer; en voorsiening te maak vir nuwe bepalings vir die verhaal van belasting; om die Wet op Seëlregte, 1968, te wysig om die Kommissaris van Binnelandse Inkomste te magtig om banke te magtig om belasting deur middel van die uitreiking van 'n spesiale kwitansie te betaal; en Item 15 van Bylae 1 by daardie Wet te emendeer; om artikel 57A (2) van die Wet op die Ontwikkeling van Swart Gemeenskappe, 1984, te skrap; om die Verkoopbelastingwet, 1978, te wysig ten einde "liefdadigheidsinrigting" nader te omskryf; verdere voorsiening te maak in verband met geheimhouding; verdere voorsiening te maak in verband met vrystelling van verkoopbelasting; die vasstelling van die belasbare waarde van goed aangewend vir doeleindes van demonstrasie of vir 'n tydperk korter as die oorblywende bruikbare lewensduur van bedoelde goed, en die tyd waarop belasting ten opsigte van sodanige waarde geag word betaalbaar te geword het, verder te reël; voorsiening te maak vir die vasstelling van die belasbare waarde van sekere voedsel of drank verskaf aan werknemers van hotel- of spysenieringsondernemings; die Kommissaris van Binnelandse Inkomste te magtig om in sekere omstandighede te weier om 'n ondernemer se registrasiesertifikaat in te trek; die bevoegdheid van die Kommissaris van Binnelandse Inkomste om terugbetalings van belasting te magtig, uit te brei; die Kommissaris van Binnelandse Inkomste te magtig om 'n inrigting of organisasie wat nog nie liefdadigheidsbedrywighede voortgesit het nie as 'n liefdadigheidsinrigting te registreer; en Bylaes 1, 2, 4 en 5 by genoemde Wet te wysig; en om die Wysigingswet op Verkoopbelasting, 1986, te wysig ten einde 'n tekstuele verandering aan te bring; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 6 Oktober 1987.)

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

Act No. 86, 1987

TAXATION LAWS AMENDMENT ACT, 1987

Amendment of
section 1 of
Act 40 of 1949,
as amended by
section 11 of
Act 80 of 1959,
section 1 of
Act 77 of 1964,
section 5 of
Act 103 of 1969
and section 4 of
Act 106 of 1980.

1. Section 1 of the Transfer Duty Act, 1949, is hereby amended—

- (a) by the substitution in paragraph (a) of the definition of “date of acquisition” for the expression “paragraph (b)” of the expression “paragraphs (b) and (c)”; and 5
- (b) by the addition to the definition of “date of acquisition” of the following paragraph:
 - “(c) in the case of the conversion of any right of leasehold into ownership as contemplated in section 57A of the Black Communities Development Act, 1984 (Act No. 4 of 1984), the date on which application for such conversion is made to the relevant authorities or the date on which the owner of the land consents to such conversion, whichever date is the later.”. 10 15

Amendment of
section 5 of
Act 40 of 1949,
as amended by
section 6 of
Act 103 of 1969.

2. Section 5 of the Transfer Duty Act, 1949, is hereby amended by the insertion after subsection (5) of the following subsection:

“(5A) Where any right of leasehold is converted into ownership as contemplated in section 57A of the Black Communities Development Act, 1984 (Act No. 4 of 1984), the value on which duty shall be payable shall be the aggregate of the amount of any consideration paid by the holder of the right of leasehold in respect of the acquisition of such right and the amount of the conversion price, if any, contemplated in the said section.”. 20 25

Amendment of
section 9 of
Act 40 of 1949,
as amended by
section 3 of
Act 31 of 1953,
section 12 of
Act 80 of 1959,
section 3 of
Act 70 of 1963,
section 3 of
Act 77 of 1964,
section 1 of
Act 81 of 1965,
section 7 of
Act 103 of 1969,
section 2 of
Act 89 of 1972,
section 3 of
Act 66 of 1973,
section 5 of
Act 88 of 1974,
section 77 of
Act 54 of 1976,
section 2 of
Act 95 of 1978,
section 6 of
Act 106 of 1980,
section 2 of
Act 99 of 1981,
section 2 of
Act 118 of 1984
and section 3 of
Act 81 of 1985.

3. (1) Section 9 of the Transfer Duty Act, 1949, is hereby amended by the addition to subsection (1) of the following paragraph:

“(j) any company, society or other association of persons which is exempt from tax in terms of section 10 (1) (cF) of the Income Tax Act, 1962 (Act No. 58 of 1962).” 30

(2) Subsection (1) shall be deemed to have come into effect on 1 March 1982.

Amendment of
section 12 of
Act 40 of 1949,
as substituted by
section 8 of
Act 103 of 1969
and amended by
section 2 of
Act 72 of 1970,
section 2 of
Act 92 of 1971
and section 1 of
Act 70 of 1975.

4. Section 12 of the Transfer Duty Act, 1949, is hereby amended by the substitution for paragraph (b) of subsection (1) of the following paragraph: 35

“(b) where the property is **[in terms of section 11 of the Sale of Land on Instalments Act, 1971]** to be transferred from the registered owner direct to a person who acquired the property **[under a transaction which is an intermediate transaction contemplated in the said Act]** from an intermediary contemplated in the Alienation of Land Act, 1981 (Act No. 68 of 1981), that any duty payable under this Act or any other law has been paid 40 45

WYSIGINGSWET OP BELASTINGWETTE, 1987

Wet No. 86, 1987

1. Artikel 1 van die Wet op Hereregte, 1949, word hierby gewysig—

- (a) deur in paragraaf (a) van die omskrywing van “datum van verkryging” die uitdrukking “paragraaf (b)” deur die uitdrukking “paragrafe (b) en (c)” te vervang; en
- (b) deur by die omskrywing van “datum van verkryging” die volgende paragraaf te voeg:
- “(c) in die geval van die omskepping van ’n reg van huurpag in eiendomsreg soos in artikel 57A van die Wet op die Ontwikkeling van Swart Gemeenskappe, 1984 (Wet No. 4 van 1984), beoog, die datum waarop aansoek vir bedoelde omskepping aan die toepaslike owerhede gemaak word of die datum waarop die eienaar van die grond toestemming gee vir bedoelde omskepping, watter datum ook al die latere is.”.

Wysiging van artikel 1 van Wet 40 van 1949, soos gewysig deur artikel 11 van Wet 80 van 1959, artikel 1 van Wet 77 van 1964, artikel 5 van Wet 103 van 1969 en artikel 4 van Wet 106 van 1980.

2. Artikel 5 van die Wet op Hereregte, 1949, word hierby gewysig deur na subartikel (5) die volgende subartikel in te voeg:

- “(5A) Waar ’n reg van huurpag in eiendomsreg omskep word soos in artikel 57A van die Wet op die Ontwikkeling van Swart Gemeenskappe, 1984 (Wet No. 4 van 1984), beoog, is die waarde waarop hereregte betaalbaar is die som van die bedrag van enige vergoeding betaal deur die houer van die reg van huurpag ten opsigte van die verkryging van bedoelde reg en die bedrag van die omskeppingsprys, indien enige, soos in die genoemde artikel beoog.”.

Wysiging van artikel 5 van Wet 40 van 1949, soos gewysig deur artikel 6 van Wet 103 van 1969.

3. (1) Artikel 9 van die Wet op Hereregte, 1949, word hierby gewysig deur by subartikel (1) die volgende paragraaf te voeg:

- “(j) ’n maatskappy, genootskap of ander vereniging van persone wat ingevolge artikel 10 (1) (cF) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), van belasting vrygestel is.”.

(2) Subartikel (1) word geag op 1 Maart 1982 in werking te getree het.

Wysiging van artikel 9 van Wet 40 van 1949, soos gewysig deur artikel 3 van Wet 31 van 1953, artikel 12 van Wet 80 van 1959, artikel 3 van Wet 70 van 1963, artikel 3 van Wet 77 van 1964, artikel 1 van Wet 81 van 1965, artikel 7 van Wet 103 van 1969, artikel 2 van Wet 89 van 1972, artikel 3 van Wet 66 van 1973, artikel 5 van Wet 88 van 1974, artikel 77 van Wet 54 van 1976, artikel 2 van Wet 95 van 1978, artikel 6 van Wet 106 van 1980, artikel 2 van Wet 99 van 1981, artikel 2 van Wet 118 van 1984 en artikel 3 van Wet 81 van 1985.

4. Artikel 12 van die Wet op Hereregte, 1949, word hierby gewysig deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

- “(b) waar die eiendom [ingevolge artikel 11 van die Wet op die Verkoop van Grond op Afbetaling, 1971] regstreeks van die geregistreerde eienaar getranspoteer staan te word aan ’n persoon wat die eiendom verkry het [ingevolge ’n transaksie wat ’n in genoemde Wet bedoelde intermedieë transaksie is] van ’n tussenpersoon soos in die Wet op Vervreemding van Grond, 1981 (Wet No. 68 van 1981), beoog, dat hereregte wat kragtens hierdie Wet of ’n ander wetsbepaling betaalbaar is, betaal is

Wysiging van artikel 12 van Wet 40 van 1949, soos vervang deur artikel 8 van Wet 103 van 1969 en gewysig deur artikel 2 van Wet 72 van 1970, artikel 2 van Wet 92 van 1971 en artikel 1 van Wet 70 van 1975.

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in respect of the acquisition of the property by the **[person]** intermediary who acquired the property from the registered owner, and in respect of each subsequent acquisition of the property by any person **[under such a transaction]** who is also an intermediary as contemplated in the said Act.” 5

Amendment of section 1 of Act 45 of 1955, as amended by section 1 of Act 59 of 1957, section 1 of Act 65 of 1960, section 7 of Act 77 of 1964, section 3 of Act 92 of 1971 and section 9 of Act 106 of 1980.

5. Section 1 of the Estate Duty Act, 1955, is hereby amended by the substitution for paragraph (a) of the definition of “child” of the following paragraph:

“(a) under **[the provisions of the Adoption of Children Act, 1923 (Act No. 25 of 1923), or the Children’s Act, 1937 (Act No. 31 of 1937), or the Children’s Act, 1960 (Act No. 33 of 1960)]** any law of the Republic; or” 10

Amendment of section 4 of Act 45 of 1955, as amended by section 2 of Act 59 of 1957, section 3 of Act 65 of 1960, section 9 of Act 71 of 1961, section 9 of Act 77 of 1964, section 3 of Act 81 of 1965, section 2 of Act 94 of 1967, section 5 of Act 92 of 1971, section 2 of Act 70 of 1975, section 1 of Act 104 of 1976, section 4 of Act 102 of 1979, section 11 of Act 106 of 1980, section 3 of Act 99 of 1981 and section 5 of Act 81 of 1985.

6. (1) Section 4 of the Estate Duty Act, 1955, is hereby amended— 15

(a) by the substitution for paragraph (h) of the following paragraph:

“(h) the value of any property included in the estate which has not been allowed as a deduction under any other provision of this section which accrues or accrued to— 20

- (i) any charitable, educational or ecclesiastical institution of a public character which has been approved by the Commissioner under the provisions of section 10 (1) (f) of the Income Tax Act, 1962 (Act No. 58 of 1962); or 25
- (ii) any institution of a public character within the Republic which is exempt from tax in terms of section 10 (1) (cB) (i) (aa), (bb), (cc) or (dd) of the said Act; or 30

(iii) the State or any local authority within the Republic;”;

(b) by the substitution for paragraph (m) of the following paragraph:

“(m) the value of any usufructuary or other like interest in property and of any right to an annuity charged upon property, included as property of the deceased under section 3 (2) (a), if such interest or right was created by a predeceased spouse of the deceased and the property over which the deceased enjoyed such interest or right— 35 40

(i) formed part of the estate of such predeceased spouse; and

(ii) was not allowed as a deduction in the determination of the net value of the estate of the predeceased spouse under the provisions of paragraph (q) of this section;” and 45

(c) by the substitution for paragraph (q) of the following paragraph:

“(q) so much of the **[amount]** value of any property included in the estate which has not been allowed as a deduction under the foregoing provisions of this section, as accrues to the surviving spouse of the deceased: Provided that— 50

- (i) the deduction allowable under the provisions of this paragraph shall be reduced by so much of any amount as the surviving spouse is required in terms of the will of the deceased to dispose of to any other person or trust; 55

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ten opsigte van die verkryging van bedoelde eiendom deur die **[persoon]** tussenpersoon wat die eiendom van die geregistreerde eienaar verkry het, en ten opsigte van elke daaropvolgende verkryging van die eiendom deur enigiemand **[ingevolge so 'n transaksie]** wat ook 'n tussenpersoon is soos in genoemde Wet beoog."

5. Artikel 1 van die Boedelbelastingwet, 1955, word hierby gewysig deur paragraaf (a) van die omskrywing van "kind" deur die volgende paragraaf te vervang:

- 10 "(a) ingevolge **[die bepalings van die 'Aanneming van Kinderen Wet, 1923' (Wet No. 25 van 1923), of die Kinderwet, 1937 (Wet No. 31 van 1937), of die Kinderwet, 1960 (Wet No. 33 van 1960)] 'n wet van die Republiek; of**".

Wysiging van artikel 1 van Wet 45 van 1955, soos gewysig deur artikel 1 van Wet 59 van 1957, artikel 1 van Wet 65 van 1960, artikel 7 van Wet 77 van 1964, artikel 3 van Wet 92 van 1971 en artikel 9 van Wet 106 van 1980.

15 6. (1) Artikel 4 van die Boedelbelastingwet, 1955, word hierby gewysig—

- (a) deur paragraaf (h) deur die volgende paragraaf te vervang:

20 "**(h) die waarde van enige eiendom in die boedel ingesluit wat nie ingevolge enige ander bepaling van hierdie artikel as 'n korting toegelaat is nie wat toeval of toegeval het aan—**

- (i) enige liefdadigheids-, onderwys- of godsdienstige inrigting van 'n openbare aard wat deur die Kommissaris kragtens die bepalings van artikel 10 (1) (f) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), goedgekeur is; of

- 25 (ii) enige inrigting van 'n openbare aard binne die Republiek wat ingevolge artikel 10 (1) (cB) (i) (aa), (bb), (cc) of (dd) van genoemde Wet van belasting vrygestel is; of

- 30 (iii) die Staat of 'n plaaslike bestuur binne die Republiek;"

- 35 (b) deur paragraaf (m) deur die volgende paragraaf te vervang:

40 "**(m) die waarde van 'n vruggebruik of ander soortgelyke belang in eiendom en van enige reg op 'n jaargeld waarmee goed beswaar is, wat as eiendom van die oorledene kragtens artikel 3 (2) (a) ingesluit is, indien bedoelde belang of reg deur 'n vooroorlede gade van die oorledene geskep is en die eiendom waaroor die oorledene daardie belang of reg geniet het—**

- 45 **(i) deel van die boedel van die vooroorlede gade uitgemaak het; en**

- (ii) nie by die bepaling van die netto waarde van die boedel van die vooroorlede gade kragtens die bepalings van paragraaf (q) van hierdie artikel as 'n korting toegelaat is nie;"**; en

- 50 (c) deur paragraaf (q) deur die volgende paragraaf te vervang:

55 "**(q) soveel van die **[bedrag]** waarde van enige eiendom in die boedel ingesluit wat nie ingevolge die voorgaande bepalings van hierdie artikel as 'n korting toegelaat is nie, as wat aan die langsewende gade van die oorledene toeval: Met dien verstande dat—**

- 60 (i) die korting wat kragtens die bepalings van hierdie paragraaf toegelaat mag word, verminder moet word met soveel van 'n bedrag as wat die langsewende gade ingevolge die testament van die oorledene verplig word om aan enige ander persoon of trust te vervreem;

Wysiging van artikel 4 van Wet 45 van 1955, soos gewysig deur artikel 2 van Wet 59 van 1957, artikel 3 van Wet 65 van 1960, artikel 9 van Wet 71 van 1961, artikel 9 van Wet 77 van 1964, artikel 3 van Wet 81 van 1965, artikel 2 van Wet 94 van 1967, artikel 5 van Wet 92 van 1971, artikel 2 van Wet 70 van 1975, artikel 1 van Wet 104 van 1976, artikel 4 van Wet 102 van 1979, artikel 11 van Wet 106 van 1980, artikel 3 van Wet 99 van 1981 en artikel 5 van Wet 81 van 1985.

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- (ii) no deduction shall be allowed under the provisions of this paragraph in respect of any property which accrues to a trust established by the deceased for the benefit of the surviving spouse, if the trustee of such trust has a discretion to allocate such property or any income therefrom to any person other than the surviving spouse.”

(2) Subsection (1) shall come into operation on 1 November 1987 and shall apply in respect of the estate of any person who dies on or after that date.

Insertion of
section 9A in
Act 45 of 1955.

7. The following section is hereby inserted in the Estate Duty Act, 1955, after section 9:

“Additional assessments. 9A. If at any time the Commissioner is satisfied—

- (a) that the value of any property which was subject to duty and should have been assessed to duty under this Act has not been assessed to duty; or
- (b) that any amount of duty which was chargeable and should have been assessed under this Act has not been assessed,
- he shall raise an assessment or assessments in respect of the said value or amount, notwithstanding that an assessment or assessments in respect of the value or amount in question may have been made upon the executor or person liable for the duty, and notwithstanding the provisions of section 24 (9): Provided that the Commissioner shall not raise an assessment under this subsection—
- (i) after the expiration of five years from the date of the assessment notice in terms of which any value or amount which should have been assessed to duty under such assessment was not so assessed or in terms of which the amount of duty assessed was less than the amount of such duty which was properly chargeable, unless the Commissioner is satisfied that the fact that the value or amount which should have been assessed to duty was not so assessed or the fact that the full amount of duty chargeable was not assessed, was due to fraud or misrepresentation or non-disclosure of material facts; or
- (ii) if the value or amount which should have been assessed to duty under the assessment referred to in paragraph (i) of this proviso was, in accordance with the practice generally prevailing as established by the Commissioner at the date of the assessment, not assessed to duty, or the full amount of duty which should have been assessed under such assessment was, in accordance with such practice, not assessed; or
- (iii) in respect of any value or amount, if any previous assessment made on the executor or person concerned has in respect of that value or amount been amended or reduced pursuant to any order made by a special court for hearing income tax appeals constituted under the provisions of section 83 of the Income Tax Act, 1962 (Act No. 58 of 1962), unless the Commissioner is satisfied that the order in question was obtained by fraud or misrepresentation or non-disclosure of material facts.”

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(ii) geen korting kragtens die bepalings van hierdie paragraaf toegelaat word nie ten opsigte van enige eiendom wat toeval aan 'n trust wat tot voordeel van die langsewende gade deur die oorledene gestig is, indien die trustee van bedoelde trust 'n diskresie het om bedoelde eiendom of enige inkomste daaruit aan iemand anders as die langsewende gade toe te wys."

(2) Subartikel (1) tree op 1 November 1987 in werking en is van toepassing op die boedel van iemand wat op of na daardie datum te sterwe kom.

7. Die volgende artikel word in die Boedelbelastingwet, 1955, na artikel 9 ingevoeg:

Invoging van
artikel 9A in
Wet 45 van 1955.

15 "Addisionele aanslae. 9A. Indien die Kommissaris te eniger tyd oortuig is—

(a) dat die waarde van eiendom wat aan belasting onderhewig was en ingevolge hierdie Wet vir belasting aangeslaan behoort te gewees het, nie vir belasting aangeslaan is nie; of

(b) dat 'n bedrag aan belasting wat hefbaar was en ingevolge hierdie Wet aangeslaan behoort te gewees het, nie aangeslaan is nie,

25 doen hy 'n aanslag of aanslae ten opsigte van bedoelde waarde of bedrag, nieteenstaande dat die eksekuteur of persoon aanspreeklik vir die belasting, aangeslaan mag gewees het ten opsigte van die betrokke waarde of bedrag, en ondanks die bepalings van artikel 24 (9): Met dien verstande dat die Kommissaris nie 'n aanslag ingevolge hierdie subartikel doen nie—

(i) na verstryking van vyf jaar vanaf die datum van die aanslagkennisgewing ingevolge waarvan 'n waarde of bedrag onder so 'n aanslag vir belasting aangeslaan behoort te gewees het maar nie aldus aangeslaan is nie of ingevolge waarvan die aangeslane bedrag van belasting minder was as die bedrag van daardie belasting wat hefbaar was, tensy die Kommissaris oortuig is dat die feit dat die waarde of bedrag wat vir belasting aangeslaan moes gewees het nie aldus aangeslaan is nie of die feit dat die volle bedrag van die hefbare belasting nie aangeslaan is nie, te wyte is aan bedrog of wanvoorstelling of verswyging van ter sake dienende feite; of

(ii) indien die waarde of bedrag wat ingevolge die in paragraaf (i) van hierdie voorbehoudsbepaling bedoelde aanslag vir belasting aangeslaan behoort te gewees het, ooreenkomstig die algemene gebruik soos bepaal deur die Kommissaris wat op die datum van die aanslag geheers het, nie vir belasting aangeslaan is nie, of die volle bedrag van belasting wat ingevolge bedoelde aanslag aangeslaan behoort te gewees het, ooreenkomstig bedoelde gebruik nie aangeslaan is nie; of

(iii) ten opsigte van enige waarde of bedrag, indien 'n vorige aanslag in die geval van die betrokke eksekuteur of persoon ingevolge 'n bevel van 'n spesiale hof vir die verhoor van inkomstebelastingappelle ingestel kragtens die bepalings van artikel 83 van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), ten opsigte van daardie bedrag gewysig of verminder is, tensy die Kommissaris oortuig is dat die betrokke bevel deur bedrog of wanvoorstelling of verswyging van ter sake dienende feite verkry is."

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Amendment of section 24 of Act 45 of 1955, as substituted by section 15 of Act 77 of 1962 and amended by section 12 of Act 77 of 1964 and section 2 of Act 104 of 1976.

8. Section 24 of the Estate Duty Act, 1955, is hereby amended—

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

“(8) The provisions of subsections (8), (9), (10), (11), (12), (14), (15), (16) and (17) of section 83, and of sections 84, 85, 86 and 86A, of the Income Tax Act, 1962, and any regulations made under that Act and relating to any appeal to the special court referred to in subsection (4) and to any appeal in terms of the said sections 86 and 86A, shall *mutatis mutandis* apply with reference to any appeal under this section.”; and

(b) by the addition of the following subsection:

“(9) Where no objections are made to any assessment or where objections have been allowed or withdrawn, such assessment or altered or reduced assessment, as the case may be, shall, subject to the right of appeal in terms of this section, be final and conclusive.”.

Substitution of section 25 of Act 45 of 1955, as amended by section 16 of Act 77 of 1962.

9. The following section is hereby substituted for section 25 of the Estate Duty Act, 1955:

“Recovery of duty and interest. 25. (1) Any amount of duty or interest payable in terms of this Act shall, when it becomes due or is payable, be a debt due to the State, and may be recovered by the Commissioner in the manner provided in this section. 25

(2) (a) If any person fails to pay any duty or interest payable in terms of this Act, when it becomes due or is payable by him, the Commissioner may file with the clerk or registrar of any competent court a statement certified by him as correct and setting forth the amount thereof so due or payable by that person, and such statement shall thereupon have all the effects of, and any proceedings may be taken thereon as if it were, a civil judgment delivered in that court in favour of the Commissioner for a liquid debt of the amount specified in the statement. 30 35

(b) The Commissioner may by notice in writing addressed to that clerk or registrar, withdraw the statement referred to in paragraph (a) and such statement shall thereupon cease to have any effect: Provided that the Commissioner may institute proceedings afresh under that paragraph in respect of any duty or interest referred to in the withdrawn statement. 40 45

(c) The Commissioner may institute proceedings for the sequestration of the estate of any person and shall for the purposes of such proceedings be deemed to be the creditor in respect of any duty or interest payable by such person under the provisions of this Act. 50

(3) Notwithstanding anything contained in the Magistrates' Courts Act, 1944 (Act No. 32 of 1944), a statement in respect of any amount may be filed in terms of subsection (2) (a) with the clerk of the magistrate's court having jurisdiction in respect of the person by whom such amount is payable in accordance with the provisions of this Act. 55 60

(4) No person may in any proceedings in connection with any statement filed in terms of subsection (3), question the correctness of any assessment on which such statement is based, notwithstanding that an objection and appeal may have been lodged thereto.”. 65

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8. Artikel 24 van die Boedelbelastingwet, 1955, word hierby gewysig—

Wysiging van artikel 24 van Wet 45 van 1955, soos vervang deur artikel 15 van Wet 77 van 1962 en gewysig deur artikel 12 van Wet 77 van 1964 en artikel 2 van Wet 104 van 1976.

(a) deur subartikel (8) deur die volgende subartikel te vervang:

5 “(8) Die bepalings van subartikels (8), (9), (10), (11), (12), (14), (15), (16) en (17) van artikel 83, en van artikels 84, 85, 86 en 86A, van die Inkomstebelastingwet, 1962, en enige regulasies wat kragtens daardie Wet uitgevaardig is en betrekking het op ’n appèl na die spesiale hof bedoel in subartikel (4) en op ’n appèl ingevolge bedoelde artikels 86 en 86A, is *mutatis mutandis* met betrekking tot ’n appèl ingevolge hierdie artikel van toepassing.”; en

10 (b) deur die volgende subartikel by te voeg:

15 “(9) Waar geen besware teen ’n aanslag gemaak word nie, of besware gehandhaaf of teruggetrek is, is so ’n aanslag of gewysigde of verminderde aanslag, na gelang van die geval, behoudens die reg van appèl ingevolge hierdie artikel, finaal en afdoende.”.

20 9. Artikel 25 van die Boedelbelastingwet, 1955, word hierby deur die volgende artikel vervang:

Vervanging van artikel 25 van Wet 45 van 1955, soos gewysig deur artikel 16 van Wet 77 van 1962.

“Verhaal van belasting en rente. 25. (1) Belasting of rente betaalbaar ingevolge

25 hierdie Wet is, wanneer dit verskuldig word of betaalbaar is, ’n skuld aan die Staat verskuldig, en kan deur die Kommissaris op die wyse in hierdie artikel bepaal, verhaal word.

30 (2) (a) Indien iemand versuim om belasting of rente betaalbaar ingevolge hierdie Wet te betaal wanneer dit deur hom verskuldig word of betaalbaar is, kan die Kommissaris by die klerk of griffier van ’n bevoegde hof ’n verklaring indien wat deur hom as juis gesertifiseer is en waarin die bedrag daarvan aldus deur daardie persoon verskuldig of betaalbaar uiteengesit word, en so ’n verklaring het daarna al die gevolge van ’n siviele vonnis en enige geding kan daarop ingestel word asof dit ’n siviele vonnis is wat regtens in daardie hof ten gunste van die Kommissaris gelewer is vir ’n likwiede skuld vir die bedrag in die verklaring vermeld.

40 (b) Die Kommissaris kan by skriftelike kennisgewing aan daardie klerk of griffier gerig, die in paragraaf (a) bedoelde verklaring intrek en daardie verklaring het daarna geen uitwerking nie: Met dien verstande dat die Kommissaris geregtelike stappe ingevolge daardie paragraaf opnuut kan instel met betrekking tot belasting of rente waarna in die ingetrekke verklaring verwys word.

50 (c) Die Kommissaris kan ’n geding instel vir die sekwestrasie van die boedel van enigiemand en word vir die doeleindes van so ’n geding geag die skuldeiser te wees ten opsigte van belasting of rente betaalbaar deur bedoelde persoon ingevolge die bepalings van hierdie Wet.

55 (3) Ondanks enige bepalings van die Wet op Landdroshowe, 1944 (Wet No. 32 van 1944), kan ’n verklaring ten opsigte van enige bedrag ingevolge subartikel (2) (a) ingedien word by die klerk van die landdroshof wat regsbevoeg is ten aansien van die persoon deur wie sodanige bedrag ooreenkomstig die bepalings van hierdie Wet betaalbaar is.

60 (4) Niemand kan in ’n geding in verband met ’n verklaring wat ingevolge subartikel (3) ingedien is, die juistheid van ’n aanslag waarop sodanige verklaring gegrond is, in twyfel trek nie, al is ’n beswaar en appèl daarteen ingedien.”.

65

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TAXATION LAWS AMENDMENT ACT, 1987

Amendment of
section 5 of
Act 77 of 1968,
as amended by
section 9 of
Act 89 of 1972,
section 7 of
Act 66 of 1973,
section 9 of
Act 114 of 1977
and section 5 of
Act 118 of 1984.

10. Section 5 of the Stamp Duties Act, 1968, is hereby amended by the substitution for paragraph (iii) of the proviso to subsection (1) of the following paragraph:

“(iii) where the Commissioner is satisfied that—

- (a) any person or class of persons cannot conveniently 5
denote the duty in respect of fixed deposit receipts
or the original issue of marketable securities by
means of stamps affixed to such fixed deposit re-
ceipts or marketable securities; or
(b) any bank registered under the Banks Act, 1965 10
(Act No. 23 of 1965), cannot conveniently denote
the duty in respect of hire-purchase agreements or
contracts or financial leases chargeable with duty
under Item 13A of Schedule 1 by means of stamps
affixed to such hire-purchase agreements or con- 15
tracts or financial leases,

he may, subject to such conditions as he may impose and
subject to the exercise of such control as he considers
necessary, agree that payment of such duty may be ac-
knowledgeed by means of the issue of a special receipt, and 20
any such fixed deposit receipt **[or]**, marketable security,
hire-purchase agreement or contract or financial lease which
bears on its face the words ‘duty paid’, shall for the pur-
poses of this Act be deemed to be duly stamped.”.

Amendment of
Item 15 of
Schedule 1 to
Act 77 of 1968,
as substituted by
section 13 of
Act 89 of 1972
and amended by
section 16 of
Act 66 of 1973,
section 21 of
Act 88 of 1974,
section 3 of
Act 104 of 1976,
section 20 of
Act 114 of 1977,
section 8 of
Act 95 of 1978,
section 8 of
Act 102 of 1979,
section 21 of
Act 106 of 1980,
section 9 of
Act 99 of 1981,
section 7 of
Act 87 of 1982,
section 14 of
Act 92 of 1983,
section 11 of
Act 118 of 1984,
section 11 of
Act 81 of 1985,
section 5 of
Act 71 of 1986
and section 13 of
Act 108 of 1986.

11. Item 15 of Schedule 1 to the Stamp Duties Act, 1968, is 25
hereby amended by the substitution for subparagraph (iv) of
paragraph (5) of the following subparagraph:

“(iv) if the date of acquisition of such marketable security
falls on or after 1 April 1986 and the relevant deed or
declaration referred to in section 23 (15) of this Act is 30
duly stamped before the expiry of a period of six
months from the date of such acquisition: for every
R10, or part thereof, of the amount or value of the
consideration given or, where no consideration is given
or the consideration given is less than the value of the 35
marketable security transferred, of the value of the
marketable security 0 15.”.

(2) Subsection (1) shall be deemed to have come into opera-
tion on 1 April 1986.

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

12. Section 1 of the Sales Tax Act, 1978 (hereinafter referred 40
to as the principal Act), is hereby amended by the substitution
for paragraph (a) of the definition of “charitable institution” of
the following paragraph:

“(a) which carries on or intends to carry on charitable activi-
ties consisting of the provision of food, meals, board, 45
lodging, clothing or other necessities, comforts or ame-

WYSIGINGSWET OP BELASTINGWETTE, 1987

Wet No. 86, 1987

10. Artikel 5 van die Wet op Seëlregte, 1968, word hierby gewysig deur paragraaf (iii) van die voorbehoudsbepaling by subartikel (1) deur die volgende paragraaf te vervang:

“(iii) waar die Kommissaris oortuig is dat—

5 (a) dit vir 'n persoon of kategorie van persone ongerieflik is om die seëlreg ten opsigte van vaste deposito-kwitansies of die oorspronklike uitreiking van handelseffekte deur middel van die plakking van seëls op sodanige vaste deposito-kwitansies of handelseffekte aan te dui; of

10 (b) dit vir 'n bank geregistreer kragtens die Bankwet, 1965 (Wet No. 23 van 1965), ongerieflik is om die seëlreg ten opsigte van huurkoop-ooreenkomste of -kontrakte of bruikhure wat ingevolge Item 13A van Bylae 1 aan seëlreg onderhewig is deur middel van die plakking van seëls op sodanige huurkoop-ooreenkomste of -kontrakte of bruikhure aan te dui,

20 hy onderworpe aan die voorwaardes wat hy oplê en onderworpe aan die uitoefening van die beheer wat hy nodig ag, kan instem dat betaling van bedoelde seëlreg deur middel van die uitreiking van 'n spesiale kwitansie erken kan word, en so 'n vaste deposito-kwitansie **[of]**, handelseffek, huurkoop-ooreenkoms of -kontrak of bruikhuur op die voorkant waarvan die woorde ‘seëlreg betaal’ voorkom, word by die

25 toepassing van hierdie Wet geag behoorlik geseël te wees.”.

Wysiging van artikel 5 van Wet 77 van 1968, soos gewysig deur artikel 9 van Wet 89 van 1972, artikel 7 van Wet 66 van 1973, artikel 9 van Wet 114 van 1977 en artikel 5 van Wet 118 van 1984.

11. (1) Item 15 van Bylae 1 by die Wet op Seëlreg, 1968, word hierby gewysig deur subparagraaf (iv) van paragraaf (5) deur die volgende subparagraaf te vervang:

30 “(iv) indien die datum van verkryging van bedoelde handelseffekte op of na 1 April 1986 val en die betrokke akte of verklaring bedoel in artikel 23 (15) van hierdie Wet behoorlik geseël word voor die verstryking van 'n tydperk van ses maande vanaf die datum van sodanige verkryging: vir elke R10, of deel daarvan, van die bedrag of waarde van die vergoeding gegee of, waar geen vergoeding gegee word nie of die vergoeding gegee minder is as die waarde van die handelseffekte wat oorgedra word, van die waarde van die handels-

40 effekte 0 15.”.

(2) Subartikel (1) word geag op 1 April 1986 in werking te getree het.

Wysiging van Item 15 van Bylae 1 by Wet 77 van 1968, soos vervang deur artikel 13 van Wet 89 van 1972 en gewysig deur artikel 16 van Wet 66 van 1973, artikel 21 van Wet 88 van 1974, artikel 3 van Wet 104 van 1976, artikel 20 van Wet 114 van 1977, artikel 8 van Wet 95 van 1978, artikel 8 van Wet 102 van 1979, artikel 21 van Wet 106 van 1980, artikel 9 van Wet 99 van 1981, artikel 7 van Wet 87 van 1982, artikel 14 van Wet 92 van 1983, artikel 11 van Wet 118 van 1984, artikel 11 van Wet 81 van 1985, artikel 5 van Wet 71 van 1986 en artikel 13 van Wet 108 van 1986.

12. Artikel 1 van die Verkoopbelastingwet, 1978 (hieronder die Hoofwet genoem), word hierby gewysig deur paragraaf (a) 45 van die omskrywing van “liefdadigheidsinrigting” deur die volgende paragraaf te vervang:

50 “(a) wat liefdadigheidsbedrywighede voortsit of van voorneme is om liefdadigheidsbedrywighede voort te sit wat bestaan uit die voorsiening van kos, maaltye, losies, inwoning, klerasie of ander noodsaaklikhede, geriewe of

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,

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Act 97 of 1981,
section 1 of
Act 90 of 1982,
section 1 of
Act 95 of 1983,
section 1 of
Act 99 of 1984,
section 1 of
Act 102 of 1985,
section 1 of
Act 70 of 1986
and section 1 of
Act 31 of 1987.

nities to aged or indigent persons, children or physically or mentally handicapped persons; and”.

Amendment of
section 4 of
Act 103 of 1978.

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

- (a) by the substitution for subsection (2) of the following subsection: 5
- “(2) The provisions of subsection (1) shall not be construed as preventing the Commissioner from—
- (a) using **[for the purposes of any other law administered by him]** any information obtained by him in the exercise of his powers or the performance of his duties under this Act for the purposes of any other fiscal law administered by him; 10
- (b) disclosing such information to the Commissioner for Customs and Excise if he is satisfied that it is required for the prevention or combating of the evasion of any tax, duty or levy imposed under any fiscal law administered by the last-mentioned Commissioner.”; 15
- (b) by the insertion after subsection (2) of the following subsection: 20
- “(2A) The Commissioner for Customs and Excise or any other person employed in carrying out the provisions of any fiscal law administered by the said Commissioner shall not disclose any information supplied to that Commissioner under subsection (2) to any person or permit any person to have access thereto, except in the exercise of his powers or the performance of his duties under such a law or by order of a competent court.”; and 25
- (c) by the substitution for subsection (3) of the following subsection: 30
- “(3) Any person who contravenes the provisions of subsection (1) or (2A) shall be guilty of an offence and liable on conviction to a fine not exceeding R5 000 or to imprisonment for a period not exceeding two years or to both such fine and such imprisonment.”. 35

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,
section 3 of
Act 99 of 1984,
section 3 of
Act 102 of 1985,
section 2 of
Act 70 of 1986
and section 2 of
Act 31 of 1987.

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

- (a) by the deletion of the proviso to subparagraph (i) of paragraph (b) of subsection (1);
- (b) by the deletion of the proviso to subparagraph (i) of paragraph (t) of subsection (1); and 40
- (c) by the deletion of the proviso to subparagraph (i) of paragraph (v) of subsection (1).
- (2) Subsection (1) shall come into operation on 1 November 1987. 45

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genietinge aan bejaarde of behoeftige persone, kinders of liggaamlik of geestelik gestremde persone; en”.

artikel 1 van
Wet 90 van 1982,
artikel 1 van
Wet 95 van 1983,
artikel 1 van
Wet 99 van 1984,
artikel 1 van
Wet 102 van 1985,
artikel 1 van
Wet 70 van 1986
en artikel 1 van
Wet 31 van 1987.

13. Artikel 4 van die Hoofwet word hierby gewysig—

Wysiging van
artikel 4 van
Wet 103 van 1978.

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

“(2) Die bepalings van subartikel (1) word nie só uitgelê nie dat dit die Kommissaris belet om—

(a) vir die doeleindes van ’n ander wet wat deur hom uitgevoer word] gebruik te maak van inligting wat hy by die uitoefening van sy bevoegdhede of die uitvoering van sy pligte kragtens hierdie Wet bekom het, vir die doeleindes van ’n ander belastingwet wat deur hom uitgevoer word;

(b) bedoelde inligting aan die Kommissaris van Doeane en Aksyns te verskaf indien hy oortuig is dat dit vereis word vir die voorkoming of bestryding van die ontduiking van enige belasting, reg of heffing gehef ingevolge ’n belastingwet wat deur laasgenoemde Kommissaris uitgevoer word.”;

(b) deur na subartikel (2) die volgende subartikel in te voeg:

“(2A) Die Kommissaris van Doeane en Aksyns of iemand anders wat diens doen by die uitvoering van die bepalings van ’n belastingwet wat deur genoemde Kommissaris uitgevoer word, mag nie inligting wat ingevolge subartikel (2) aan daardie Kommissaris verskaf is, aan iemand openbaar of iemand toelaat om toegang daartoe te verkry nie, behalwe by die uitoefening van sy bevoegdhede of die uitvoering van sy pligte kragtens so ’n wet of op bevel van ’n bevoegde geregshof.”; en

(c) deur subartikel (3) deur die volgende subartikel te vervang:

“(3) Iemand wat die bepalings van subartikel (1) of (2A) oortree, is aan ’n misdryf skuldig en by skuldigbevinding strafbaar met ’n boete van hoogstens R5 000 of met gevangenisstraf vir ’n tydperk van hoogstens twee jaar of met sodanige boete sowel as sodanige gevangenisstraf.”.

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

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,
artikel 3 van
Wet 99 van 1984,
artikel 3 van
Wet 102 van 1985,
artikel 2 van
Wet 70 van 1986
en artikel 2 van
Wet 31 van 1987.

(a) deur die voorbehoudsbepaling by subparagraaf (i) van paragraaf (b) van subartikel (1) te skrap;

(b) deur die voorbehoudsbepaling by subparagraaf (i) van paragraaf (t) van subartikel (1) te skrap; en

(c) deur die voorbehoudsbepaling by subparagraaf (i) van paragraaf (v) van subartikel (1) te skrap.

(2) Subartikel (1) tree op 1 November 1987 in werking.

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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, section 4 of Act 97 of 1981, section 4 of Act 95 of 1983, section 4 of Act 99 of 1984 and section 3 of Act 70 of 1986.

15. (1) Section 7 of the principal Act is hereby amended—

(a) by the substitution for paragraphs (f) and (g) of subsection (5) of the following paragraphs, respectively:

“(f) where the goods were applied by any person for purposes of demonstration as contemplated in subsection (1) (h) (ii), an amount equal to one-twelfth of 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] each month during which such goods are 5
or were applied for purposes of demonstration as contemplated in the said subsection;

(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 15 such goods, property or asset, an amount equal to one-twelfth of 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] each month during which such 20
goods, property or asset **[were] is** or was so applied; or”;

(b) by the addition to paragraph (h) of subsection (5) of the word “or”; and

(c) by the addition to subsection (5) of the following para- 25
graph:

“(i) where the goods consist of any cooked or prepared food or any non-alcoholic drink to be supplied without charge by any vendor who is registered in respect of any hotel or catering enterprise to any 30
employee of that enterprise, an amount equal to 10 per cent of the list or menu selling price charged by such enterprise for the supply of such food or drink to patrons of the enterprise.”.

(2) Subsection (1) shall come into operation on 1 November 1987. 35

Amendment of section 8 of Act 103 of 1978, as amended by section 5 of Act 97 of 1981.

16. (1) Section 8 of the principal Act is hereby amended by the substitution for subparagraph (ii) of paragraph (f) of the following subparagraph:

“(ii) where such goods **[were] are** applied by a vendor for 40 purposes of demonstration as contemplated in section 7 (1) (h) (ii) or are applied by him for a period shorter than the remaining useful life of the goods as contemplated in section 7 (5) (g), on the [date on which the sale of such goods is concluded by such vendor] last day 45
of each month during which the goods are or were so applied.”.

(2) Subsection (1) shall come into operation on 1 November 1987.

Amendment of section 13 of Act 103 of 1978, as amended by section 8 of Act 111 of 1979, section 3 of Act 90 of 1982, section 9 of Act 99 of 1984, section 7 of Act 70 of 1986, and section 5 of Act 31 of 1987.

17. (1) Section 13 of the principal Act is hereby amended by 50 the addition to subsection (9) of the following proviso:

“Provided that if the Commissioner is of the opinion that the certificate ought not to be cancelled, he may refuse to cancel it notwithstanding such application or written no- 55
tice.”.

(2) Subsection (1) shall be deemed to have come into operation on 4 July 1986.

Amendment of section 32 of Act 103 of 1978,

18. (1) Section 32 of the principal Act is hereby amended—

(a) by the addition to paragraph (b) of subsection (1) of the word “or”; 60

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Wet No. 86, 1987

15. (1) Artikel 7 van die Hoofwet word hierby gewysig—

(a) deur paragrawe (f) en (g) van subartikel (5) deur onderskeidelik die volgende paragrawe te vervang:

- 5 “(f) waar die goed deur ’n persoon aangewend is vir doeleindes van demonstrasie soos in subartikel (1) (h) (ii) beoog, ’n bedrag gelyk aan een-twaalfde van ’n bedrag bereken teen die skaal van 10 per-
- 10 sent per jaar van die koste in paragraaf, (a), (b), (c), (d) of (e), na gelang van die geval, beoog vir **[die tydperk]** elke maand waarin die goed aange-
- 15 wend word of is vir doeleindes van demonstrasie soos in genoemde subartikel beoog;
- (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 een-
- 20 twaalfde van ’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]** elke maand waarin **[die]** bedoelde goed, eiendom of bate aldus aangewend word of is; of”;

(b) deur die woord “of” by paragraaf (h) van subartikel (5) te voeg; en

25 (c) deur die volgende paragraaf by subartikel (5) te voeg:

- “(i) waar die goed uit gaar of voorbereide voedsel of nie-alkoholiese drank bestaan wat sonder betaling deur ’n ondernemer wat ten opsigte van ’n hotel- of spysenieringsonderneming geregistreer is, verskaf staan te word aan ’n werknemer van daardie onderneming, ’n bedrag gelyk aan 10 persent van die lys- of spyskaartverkoopprys wat deur bedoelde onderneming vir die verskaffing van bedoelde voedsel en drank aan klante van die onderneming
- 30 gehef word.”.
- 35

(2) Subartikel (1) tree op 1 November 1987 in werking.

16. (1) Artikel 8 van die Hoofwet word hierby gewysig deur subparagraaf (ii) van paragraaf (f) deur die volgende subparagraaf te vervang:

- 40 “(ii) waar bedoelde goed deur ’n ondernemer aangewend word vir doeleindes van demonstrasie soos in artikel 7 (1) (h) (ii) beoog of deur hom aangewend word vir ’n tydperk korter as die oorblywende bruikbare lewens-
- 45 duur van die goed soos in artikel 7 (5) (g) beoog, op die **[datum waarop die verkoop van bedoelde goed deur bedoelde ondernemer gesluit word]** laaste dag van elke maand waarin die goed aldus aangewend word of is.”.

(2) Subartikel (1) tree op 1 November 1987 in werking.

17. (1) Artikel 13 van die Hoofwet word hierby gewysig deur 50 die volgende voorbehoudsbepaling by subartikel (9) te voeg:

“Met dien verstande dat indien die Kommissaris van mening is dat die sertifikaat nie ingetrek behoort te word nie, hy kan weier om dit in te trek ondanks daardie versoek of skriftelike kennis.”.

55 (2) Subartikel (1) word geag op 4 Julie 1986 in werking te getree het.

18. (1) Artikel 32 van die Hoofwet word hierby gewysig—

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

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, artikel 4 van Wet 97 van 1981, artikel 4 van Wet 95 van 1983, artikel 4 van Wet 99 van 1984 en artikel 3 van Wet 70 van 1986.

Wysiging van artikel 8 van Wet 103 van 1978, soos gewysig deur artikel 5 van Wet 97 van 1981.

Wysiging van artikel 13 van Wet 103 van 1978, soos gewysig deur artikel 8 van Wet 111 van 1979, artikel 3 van Wet 90 van 1982, artikel 9 van Wet 99 van 1984, artikel 7 van Wet 70 van 1986 en artikel 5 van Wet 31 van 1987.

Wysiging van artikel 32 van Wet 103 van 1978,

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as amended by
section 13 of
Act 111 of 1979,
section 7 of
Act 95 of 1983,
section 13 of
Act 99 of 1984
and section 10 of
Act 70 of 1986.

- (b) by the insertion after paragraph (b) of subsection (1) of the following paragraph:
“(c) that any registered vendor contemplated in a regulation made under section 48 in regard to the sale or importation of liquor, has borne tax in respect of any tax period in an amount which is in excess of the tax payable by him for that period.”; 5
- (c) by the addition to paragraph (ii) of subsection (1) of the word “or”; and
- (d) by the insertion after paragraph (ii) of subsection (1) of the following paragraph:
“(iii) of the amount referred to in paragraph (c), to the vendor by whom the tax was borne.”. 10

(2) Subsection (1) shall be deemed to have come into operation on 1 May 1987. 15

Amendment of
section 36 of
Act 103 of 1978,
as amended by
section 11 of
Act 70 of 1986.

19. Section 36 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) The Commissioner may, on the written application by any institution or organization which satisfies him that it is or will be a charitable institution, register such institution or organization as a vendor in respect of such charitable activities which are or will be carried on by it as are **[referred to]** contemplated in the definition of ‘charitable institution’ in section 1, and issue to such institution or organization a registration certificate in such form as the Commissioner may see fit.”. 20 25

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,
section 8 of
Act 95 of 1983,
section 15 of
Act 99 of 1984
and section 17 of
Act 70 of 1986.

20. (1) Schedule 1 to the principal Act is hereby amended by the substitution for subparagraph (c) of paragraph 1 of the following subparagraph:

“(c) Services rendered or facilities provided by any person in the course of the carrying on by him of any enterprise which is the trade, business or occupation of a dressmaker, tailor, milliner, barber, hairdresser, dry-cleaner, dyer, launderer (including a provider of coin-operated laundry services), blacksmith, locksmith, signwriter, printer, engraver, photographer, processor of photographic material, picture framer, provider of duplicating services, provider of blueprint services, tanner, leather processor, taxidermist, tower of motor vehicles, provider of fumigation or pest-control services, provider of animal care services (other than veterinary services or animal care services rendered in the course of farming operations carried on by the provider of such services).” 30 35 40

(2) Subsection (1) shall come into operation on 1 November 1987. 45

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,
section 16 of
Act 99 of 1984,
section 8 of
Act 102 of 1985,
section 18 of
Act 70 of 1986
and section 14 of
Act 31 of 1987.

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

(a) by the substitution for Items (3) and (4) under the heading *Non-qualifying goods* in Division I of the following items: 50

“(3) Tools, accessories, **[or ancilliary]** equipment or component parts attached to machinery or plant and which come into direct contact with 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 55

(4) Tools, accessories, **[or ancilliary]** equipment or component parts attached to machinery or plant used for the purpose of handling goods which are being processed”; 60

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- (b) deur na paragraaf (b) van subartikel (1) die volgende paragraaf in te voeg:
- “(c) dat ’n geregistreerde ondernemer beoog in ’n regulasie kragtens artikel 48 uitgevaardig aangaande die verkoop of invoer van drank, belasting ten opsigte van enige belastingtydperk gedra het tot ’n bedrag wat die belasting deur hom vir daardie tydperk betaalbaar, te bowe gaan,”;
- (c) deur die woord “of” by paragraaf (ii) van subartikel (1) te voeg; en
- (d) deur na paragraaf (ii) van subartikel (1) die volgende paragraaf in te voeg:
- “(iii) van die in paragraaf (c) bedoelde bedrag, aan die ondernemer deur wie die belasting gedra is.”.
- (2) Subartikel (1) word geag op 1 Mei 1987 in werking te getree het.
19. Artikel 36 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:
- “(1) Die Kommissaris kan op skriftelike aansoek deur ’n inrigting of organisasie wat hom oortuig dat dit ’n liefdadigheidsinrigting is of sal wees, bedoelde inrigting of organisasie as ’n ondernemer registreer ten opsigte van die liefdadigheidsbedrywighede deur hom voortgesit of voortgesit staan te word wat **[bedoel]** beoog word in die omskrywing van ’liefdadigheidsinrigting’ in artikel 1, en aan bedoelde inrigting of organisasie ’n registrasiesertifikaat in die vorm wat die Kommissaris doenlik ag, uitreik.”.
20. (1) Bylae 1 by die Hoofwet word hierby gewysig deur subparagraaf (c) van paragraaf 1 deur die volgende paragraaf te vervang:
- “(c) Dienste gelewer of fasiliteite verskaf deur iemand in die loop van die bedryf deur so iemand van ’n onderneming wat die bedryf, besigheid of beroep uitmaak van ’n kleremaker, snyer, hoedemaker, barbier, haarkapper, droogskoonmaker, kleurder, wasser (met inbegrip van ’n voorsiener van muntbeheerde wasserydienste), grofsmid, slotmaker, letterskilder, drukker, graveur, fotograaf, ontwikkelaar van fotografiese materiaal, portretramer, voorsiener van afdrukdienste, voorsiener van bloudrukdienste, looier, verwerker van leer, taksidermis, insleper van motorvoertuie, verskaffer van berokings- of plaagbeheerdienste, voorsiener van diereversorgingsdienste (behalwe veeartsenykundige dienste of diereversorgingsdienste gelewer in die loop van boederybedrywighede wat deur die voorsiener van bedoelde dienste bedryf word).”.
- (2) Subartikel (1) tree op 1 November 1987 in werking.
21. (1) Bylae 2 by die Hoofwet word hierby gewysig—
- (a) deur Items (3) en (4) onder die opskrif *Nie-kwalifiserende goed* in Afdeling I deur onderskeidelik die volgende items te vervang:
- “(3) Werktuie, toebehore, **[of bykomstige]** uitrusting of samestellende dele 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
- (4) Werktuie, toebehore, **[of bykomstige]** uitrusting of samestellende dele aangeheg by masjinerie of installasie gebruik vir die doeleindes van die hantering van goed wat bewerk word”;

soos gewysig deur artikel 13 van Wet 111 van 1979, artikel 7 van Wet 95 van 1983, artikel 13 van Wet 99 van 1984 en artikel 10 van Wet 70 van 1986.

Wysiging van artikel 36 van Wet 103 van 1978, soos gewysig deur artikel 11 van Wet 70 van 1986.

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, artikel 8 van Wet 95 van 1983, artikel 15 van Wet 99 van 1984 en artikel 17 van Wet 70 van 1986.

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, artikel 16 van Wet 99 van 1984, artikel 8 van Wet 102 van 1985, artikel 18 van Wet 70 van 1986 en artikel 14 van Wet 31 van 1987.

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- (b) by the addition to Division IA of the following paragraph:
"8. Containers and packaging or wrapping materials (including labels and hangers) intended to be disposed of to customers of such enterprise."; 5
- (c) by the addition to Division IB of the following paragraph:
"3. Containers and packaging or wrapping materials (including labels) intended to be disposed of to customers of such enterprise."; 10
- (d) by the substitution for Item 104 of paragraph 1 of Division III of the following item:
"104 Drill steel, shanks and couplings for drill steel, drill steel stabilizer rollers and drill steel swivelmount shock assemblies, reaming shells, core barrel assembly, drill rods, couplings for drill rods, clamps, hoisting plugs and steel ropes used in the operation of core drilling rigs"; 15
- (e) by the substitution for Item 400 of paragraph 1 of Division III of the following item: 20
"400 Parts and materials (including refrigerant gas) for incorporation in or attachment to any of the following for the purposes of the repair [and] or maintenance thereof—
Crushers, mills, [conveyors] fixed-path belt, chain or cable conveyor systems, elevators, [pumps] pump units, skips and cages, fume and dust extraction [plants] plant and ventilation systems (including cooling and refrigeration plant)"; 25
- (f) by the substitution for Item 504 of paragraph 1 of Division III of the following item: 30
"504 Containers and packaging or wrapping materials (including labels) for use in [the packing of asbestos fibre and mined salt] the marketing of the products of such mining or quarrying operations"; and 35
- (g) by the addition to Division VI of the following paragraph:
"5. Goods in the form of eating, drinking or carrying utensils or articles or serviettes intended for sale as adjuncts to the supply of any cooked or prepared food or any beverage, and containers and packaging or wrapping materials (including labels) intended to be disposed of to customers of such enterprise." 40
- (2) Subsection (1) (b), (f) and (g) shall come into operation on 1 November 1987. 45

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, section 11 of Act 95 of 1983, section 17 of Act 99 of 1984 and section 19 of Act 70 of 1986.

22. (1) Schedule 4 to the principal Act is hereby amended by the substitution for subparagraph (vi) of paragraph 4 of the following subparagraph:
"(vi) any rental or other consideration payable in respect of the use of or the right to use or the grant of permission to use—
(aa) any goods for the purposes of any sport, games or amusement activity; or
(bb) any goods in the form of any coin-operated laundry equipment, 50
for a continuous period of not longer than 12 hours at a charge not exceeding R5 and where the use of such goods is restricted to the premises or place of business of the person controlling the use of such goods." 55
- (2) Subsection (1) shall come into operation on 1 November 1987. 60

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- (b) deur die volgende paragraaf by Afdeling IA te voeg:
 “8. Houers en verpakings- of toedraaimateriaal (met inbegrip van etikette en hangers) bestem om aan klante van bedoelde onderneming afgestaan te word.”;
- 5 (c) deur die volgende paragraaf by Afdeling IB te voeg:
 “3. Houers en verpakings- of toedraaimateriaal (met inbegrip van etikette) bestem om aan klante van bedoelde onderneming afgestaan te word.”;
- 10 (d) deur Item 104 van paragraaf 1 van Afdeling III deur die volgende item te vervang:
 “104 Boorstaal, boorskagte en koppelings vir boorstaal, boorstaalstabiliseerders, boorstaalstabiliseerderrollers en boorstaaldraaiskokbrekermonteerings, ruimerdoppe, kernbuis-samestel, boorstange, koppeling vir boorstange, klampe, hysproppe en staaltoue gebruik in die bediening van kernboringtakels”;
- 15 (e) deur Item 400 van paragraaf 1 van Afdeling III deur die volgende item te vervang:
 “400 Onderdele en materiale (met inbegrip van koelgas) vir inlywing in of aanhegting by enige van die volgende vir die doeleindes van die herstel of instandhouding daarvan—
 Klipbrekers, meule, **[vervoerders]** vaste baanband-,
 20 ketting- of kabelvervoerstelsels, hysers, **[pompe]** pomp-eenhede, hysbakke en -hokke, damp- en stofekstraksie-
 25 **[aanlegte]** installasie en ventilasiestelsels (met inbegrip van afkoel- en koelinstallasie)”;
- (f) deur Item 504 van paragraaf 1 van Afdeling III deur die volgende paragraaf te vervang:
 30 “504 **[Verpakkingsmateriale]** Houers en verpakings- of toedraaimateriaal (met inbegrip van etikette) vir gebruik by die **[verpakking van asbesvesel en ontginde sout]** bemaking van die produkte van bedoelde mynbou- of steengroefbedrywighede”; en
- 35 (g) deur die volgende paragraaf by Afdeling VI te voeg:
 “5. Goed in die vorm van eet-, drink- of dragereedskap of artikels of servette wat vir verkoop as bykomstighede by die verskaffing van enige gaar of voorbereide voedsel of enige drank bestem is, en houers en verpakings- of toedraaimateriaal (met inbegrip van etikette) bestem om aan klante van bedoelde onderneming afgestaan te word.”
- 40

(2) Subartikel (1) (b), (f) en (g) tree op 1 November 1987 in werking.

- 45 22. (1) Bylae 4 by die Hoofwet word hierby gewysig deur subparagraaf (vi) van paragraaf 4 deur die volgende paragraaf te vervang:

- 50 “(vi) ’n huur of ander vergoeding betaalbaar ten opsigte van die gebruik of die reg op die gebruik of die verlening van toestemming vir die gebruik van—
 (aa) goed vir die doeleindes van ’n sport-, speel- of pretbedrywigheid; of
 (bb) goed in die vorm van enige muntbeheerde wasse-
 55 ry-uitrusting,
 vir ’n onafgebroke tydperk van nie langer as 12 uur nie teen ’n tarief wat nie R5 te bowe gaan nie en waar die gebruik van bedoelde goed beperk word tot die persele of besigheidsplek van die persoon wat beheer oor die gebruik van bedoelde goed uitoefen.”

- 60 (2) Subartikel (1) tree op 1 November 1987 in werking.

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, artikel 11 van Wet 95 van 1983, artikel 17 van Wet 99 van 1984 en artikel 19 van Wet 70 van 1986.

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Amendment of
Schedule 5 to
Act 103 of 1978,
as amended by
Government Notice
R.1725 of 15
August 1978,
Government Notice
R.1991 of 29
September 1978,
section 23 of
Act 111 of 1979,
section 10 of
Act 105 of 1980,
Government Notice
R.2419 of 28
November 1980,
section 11 of
Act 97 of 1981,
section 12 of
Act 95 of 1983,
Government Notice
R.2599 of 25
November 1983,
section 18 of
Act 99 of 1984,
section 10 of
Act 102 of 1985
and section 20 of
Act 70 of 1986.

Payment of tax in
respect of certain
applications.

Amendment of
section 4 of
Act 70 of 1986.

Amendment of
section 57A of
Act 4 of 1984.

Withdrawal of
Government Notice
143 of 1987.

Short title.

23. (1) Schedule 5 to the principal Act is hereby amended—
- (a) by the substitution in Item 412.10 of paragraph 1 of Part A for the expression "R40" of the expression "R100"; and
 - (b) by the substitution in paragraph 3 of Part A for the expression "R10" of the expression "R40".
- (2) Subsection (1) (a) shall be deemed to have come into operation on 13 December 1985.
- (3) Subsection (1) (b) shall be deemed to have come into operation on 23 September 1985.

24. Where any goods, property or asset has before 1 November 1987 been applied as contemplated in section 5 (1) (h) of the principal Act—
- (a) for a period shorter than the remaining useful life of such goods, property or asset; or
 - (b) for the purposes of demonstration as contemplated in section 7 (1) (h) (ii) of the principal Act,
- tax in respect of such application shall be deemed to have become payable on 1 November 1987.

25. (1) Section 4 of the Sales Tax Amendment Act, 1986, is hereby amended by the substitution for paragraph (a) of the following paragraph:

"(a) by the substitution in paragraph (i) of subsection (2) for the words preceding subparagraph (aa) of the following words:
'any amount which has in relation to the vendor's enterprise become repayable by, or no longer payable to, the vendor during the tax period—'."

- (2) Subsection (1) shall be deemed to have come into operation on 4 July 1986.

26. Section 57A of the Black Communities Development Act, 1984, is hereby amended by the deletion of subsection (2).

27. Government Notice No. 143 of 23 January 1987 is hereby withdrawn.

28. This Act shall be called the Taxation Laws Amendment Act, 1987.

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23. (1) Bylae 5 by die Hoofwet word hierby gewysig—
 (a) deur in Item 412.10 van paragraaf 1 van Deel A die uitdrukking "R40" deur die uitdrukking "R100" te vervang; en
 5 (b) deur in paragraaf 3 van Deel A die uitdrukking "R10" deur die uitdrukking "R40" te vervang.
 (2) Subartikel (1) (a) word geag op 13 Desember 1985 in werking te getree het.
 (3) Subartikel (1) (b) word geag op 23 September 1985 in werking te getree het.
24. Waar enige goed, eiendom of bate voor 1 November 1987 aangewend is soos in artikel 5 (1) (h) van die Hoofwet beoog—
 (a) vir 'n tydperk korter as die oorblywende bruikbare lewensduur van bedoelde goed, eiendom of bate soos in
 15 artikel 7 (5) (g) van die Hoofwet beoog; of
 (b) vir doeleindes van demonstrasie soos in artikel 7 (1) (h) (ii) van die Hoofwet beoog,
 word belasting ten opsigte van bedoelde aanwending geag op 1 November 1987 betaalbaar te geword het.
- 20 25. (1) Artikel 4 van die Wysigingswet op Verkoopbelasting, 1986, word hierby gewysig deur paragraaf (a) deur die volgende paragraaf te vervang:
 "(a) deur in paragraaf (i) van subartikel (2) die woorde wat
 25 subparagraaf (aa) voorafgaan deur die volgende woorde te vervang:
 "n bedrag wat met betrekking tot die ondernemer se onderneming terugbetaalbaar geword het deur, of nie meer betaalbaar is nie aan, die ondernemer gedurende die belastingtydperk—".
 30 (2) Subartikel (1) word geag op 4 Julie 1986 in werking te getree het.
26. Artikel 57A van die Wet op die Ontwikkeling van Swart Gemeenskappe, 1984, word hierby gewysig deur subartikel (2) te skrap.
- 35 27. Goewermentskennisgewing No. 143 van 23 Januarie 1987 word hierby ingetrek.
28. Hierdie Wet heet die Wysigingswet op Belastingwette, 1987.

Wysiging van Bylae 5 by Wet 103 van 1978, soos gewysig deur Goewermentskennisgewing R.1725 van 15 Augustus 1978, Goewermentskennisgewing R.1991 van 29 September 1978, artikel 23 van Wet 111 van 1979, artikel 10 van Wet 105 van 1980, Goewermentskennisgewing R.2419 van 28 November 1980, artikel 11 van Wet 97 van 1981, artikel 12 van Wet 95 van 1983, Goewermentskennisgewing R.2599 van 25 November 1983, artikel 18 van Wet 99 van 1984, artikel 10 van Wet 102 van 1985 en artikel 20 van Wet 70 van 1986.

Betaling van belasting ten opsigte van sekere aanwendings.

Wysiging van artikel 4 van Wet 70 van 1986.

Wysiging van artikel 57A van Wet 4 van 1984.

Intrekking van Goewermentskennisgewing 143 van 1987.

Kort titel.

