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PERSVERKLARING

deur

dr. G. Marais LP, Adjunk-minister van Finansies

OOR DIE VERMINDERING VAN DIE AFTREK-
KING TEN OPSIGTE VAN SEKERE MASJINE-
RIE, INSTALLASIE, GEREEDSKAP, WERKTUIG
EN ARTIKELS KRAGTENS ARTIKEL 12B VAN
DIE INKOMSTEBELASTINGWET, 1962 (50:30:20-
VERMINDERING)

In die lig van die—

- feit dat die 50:30:20-vermindering die koste van kapitaalgoedere te goedkoop maak omrede 50% van die koste daarvan in die eerste jaar vir belastingdoeleindes afgeskryf kan word; en
- ontwerp en implementering van allerlei skemas rondom die 50:30:20-vermindering ter vermyding of uitstel van inkomstebelasting,

het dit nodig geword om die vermindering met betrekking tot toerusting van hierdie aard in heroerweging te neem en terselfdertyd die belastingbehandeling van kapitaalgoedere op 'n gesonder ekonomiese grondslag te plaas.

Daar is gevolglik in oorleg met die Belastingadvieskomitee besluit om by die Parlement aan te beveel dat die huidige 50:30:20-vermindering ingetrek word en vervang word met 'n 20% vastepaaient-afskrywing oor 'n tydperk van vyf jaar, wat in die lig van hierdie omstandighede 'n meer realistiese afskrywing verteenwoordig. Die 50:30:20-vermindering sal egter steeds van toepassing wees op toerusting wat in gebruik geneem is of word ingevolge 'n skriftelike ooreenkoms wat nie later nie as die datum van hierdie verklaring formeel en finaal deur elke party tot die ooreenkoms onderteken is. Boere sal egter nie deur hierdie wysigings geraak word nie.

PRESS STATEMENT

by

Dr G. Marais MP, Deputy Minister of Finance

REGARDING THE REDUCTION OF THE
DEDUCTION IN RESPECT OF CERTAIN
MACHINERY, PLANT, IMPLEMENTS, UTEN-
SILS AND ARTICLES IN TERMS OF SECTION
12B OF THE INCOME TAX ACT, 1962 (50:30:20
ALLOWANCE)

In the view of the—

- fact that the 50:30:20 allowance makes the cost of capital goods too cheap because 50% of the cost thereof can be written-off for tax purposes in the first year; and
- design of schemes structured around the 50:30:20 allowance with the intention to avoid or postpone income tax,

it has become necessary to reconsider the allowance in respect of machinery of this nature and at the same time to place the tax treatment of capital goods on a sounder economic footing.

It has accordingly been decided in consultation with the Tax Advisory Committee to recommend to Parliament that the present 50:30:20 allowance be withdrawn and replaced by a 20% straight-line allowance over a period of five years, which will in view of present circumstances represent a more realistic write-off. The 50:30:20 allowance will, however, still be applicable to machinery which is brought into use or will be brought into use in accordance with a written agreement which has been formally and finally signed by every party to the agreement not later than the date of this release. Farmers will, however, not be affected by these amendments.

Daar word derhalwe beoog om die Inkomstebelastingwet soos volg te wysig:

1. Deur subartikel (4) van artikel 12B van die Wet deur die volgende subartikel te vervang;

“(4) Geen aftrekking word ingevolge hierdie artikel toegestaan nie ten opsigte van—

(a) ’n bate wat deur die belastingpligtige verhuur is ingevolge ’n huur behalwe ’n bedryfshuur soos in artikel 23A (1) omskryf, tensy—

(i) die huurder ingevolge bedoelde huur by die beoefening van sy bedryf bedrae verkry wat vir die doeleindes van hierdie Wet inkomste uitmaak; en

(ii) die tydperk waarvoor die bate ingevolge die huurkontrak verhuur word minstens vyf jaar is of die korter tydperk wat deur die belastingpligtige bewys word die nuttige lewe van die bate te wees;

(b) ’n bate wat bevat word in, of deel uitmaak van ’n skip, indien die koste van bedoelde bate ingesluit is by die veranderbare koste van daardie skip soos in artikel 14 (2) omskryf;

(c) ’n bate wat in ’n vorige jaar van aanslag deur die belastingpligtige van die hand gesit is; en

(d) ’n bate in subartikel (1) (a) tot en met (e) bedoel wat na 15 Desember 1989 in gebruik geneem word, behalwe so ’n bate wat deur die belastingpligtige verkry is ingevolge ’n ooreenkoms wat voor of op daardie datum formeel en finaal deur elke party tot die ooreenkoms onderteken is.”.

2. Deur na subartikel (4) van artikel 12B van die Wet die volgende subartikel in te voeg:

“(4A) Waar—

(a) ’n bate gedurende ’n jaar van aanslag deur iemand in gebruik geneem word soos in subartikel (1) beoog;

(b) daardie bate voorheen deur ’n verbonde persoon [soos omskryf in artikel 12C (6)] met betrekking tot daardie persoon in gebruik geneem is; en

(c) ’n aftrekking ingevolge hierdie artikel, artikel 12 (1) of artikel 27 (2) (d) aan bedoelde verbonde persoon toegestaan is, hetsy in die lopende of ’n vorige jaar van aanslag,

word die aftrekking ingevolge hierdie artikel bereken op die minste van die koste van bedoelde bate vir bedoelde verbonde persoon of die markwaarde daarvan soos bepaal op die datum waarop die bate deur bedoelde persoon in gebruik geneem word.”.

It is therefore proposed that the Income Tax Act be amended as follows:

1. By the substitution for subsection (4) of section 12B of the Act of the following subsection;

“(4) No deduction shall be allowed under this section in respect of—

(a) any asset which has been let by the taxpayer under a lease other than an operating lease as defined in section 23A (1) unless—

(i) the lessee under such lease derives in the carrying on of his trade amounts constituting income for the purposes of this Act; and

(ii) the period for which the asset is let under such lease is at least five years or such shorter period as is shown by the taxpayer to be the useful life of the asset;

(b) any asset contained in or forming part of any ship, if the cost of such asset has been included in the adjustable cost of such ship as defined in section 14 (2);

(c) any asset which has been disposed of by the taxpayer during any previous year of assessment;

(d) any asset referred to in subsection 1 (a) to (e), inclusive, which is brought into use after 15 December 1989, except such an asset acquired by the taxpayer under an agreement formally and finally signed by every party to the agreement on or before that date.”.

2. By the insertion after subsection (4) of section 12B of the following subsection:

“(4A) Where—

(a) any asset was brought into use by any person as contemplated in subsection (1) during any year of assessment;

(b) such asset was previously brought into use by any connected person [as defined in section 12C (6)] in relation to such person; and

(c) a deduction under this section, section 12 (1) or section 27 (2) (d) was previously granted to such connected person whether in the current or any previous year of assessment,

the deduction in terms of this section shall be calculated on the lesser of the cost of such asset to such connected person or the market value thereof as determined on the date upon which the asset was brought into use by such person.”.

3. Die wysiging aan artikel 12B tree in werking op 15 Desember 1989 en is van toepassing op enige masjinerie, installasie, gereedskap, werktuig of artikel wat na daardie datum in gebruik geneem word, behalwe enige masjinerie, installasie, gereedskap, werktuig of artikel wat deur die belastingpligtige verkry is ingevolge 'n ooreenkoms wat voor of op daardie datum formeel en finaal deur elke party tot die ooreenkoms onderteken is.
4. Deur na artikel 12B van die Wet die volgende artikel in te voeg:

"12C. Aftrekking ten opsigte van sekere masjinerie, installasie, gereedskap, werktuie en artikels.

(1) Ten opsigte van enige—

- (a) masjinerie of installasie [behalwe masjinerie of installasie ten opsigte waarvan 'n aftrekking ingevolge paragraaf (b) aan die belastingpligtige toegestaan is] wat vir die eerste maal deur die belastingpligtige vir die doeleindes van sy bedryf (behalwe mynbou of boerdery) in gebruik geneem word en deur hom regstreeks gebruik word by 'n vervaardigingsproses deur hom uitgevoer of 'n ander proses deur hom uitgevoer wat volgens die Kommissaris se oordeel van 'n derglike aard is; of
- (b) masjinerie of installasie [behalwe masjinerie of installasie ten opsigte waarvan 'n aftrekking ingevolge paragraaf (a) aan die belastingpligtige toegestaan is] wat deur 'n belastingpligtige verhuur is of word en vir die eerste maal deur die huurder vir die doeleindes van die huurder se bedryf (behalwe mynbou of boerdery) in gebruik geneem word en deur die huurder regstreeks gebruik word by 'n vervaardigingsproses deur hom uitgevoer of 'n ander proses deur hom uitgevoer wat volgens die Kommissaris se oordeel van 'n derglike aard is; of
- (c) masjinerie of installasie [behalwe masjinerie of installasie ten opsigte waarvan 'n aftrekking ingevolge paragraaf (a) aan die belastingpligtige toegestaan is] wat vir die eerste maal deur 'n landboukoöperasie ingelyf of geag ingelyf te wees ingevolge die Koöperasiewet, 1981 (Wet No. 91 van 1981), in gebruik geneem word en deur hom regstreeks gebruik word vir die opberging of verpakking van veeboerdery-, landbou- of ander plaasprodukte van sy lede (met inbegrip van 'n persoon wat 'n lid van 'n ander landboukoöperasie wat self 'n lid van bedoelde landboukoöperasie is) of vir die onderwerping van bedoelde produkte aan 'n primêre proses soos in artikel 27 (9) omskryf; of
- (d) masjinerie, gereedskap, werktuig of artikel [behalwe enige masjinerie, gereedskap, werktuig of artikel ten opsigte waarvan 'n aftrekking ingevolge paragraaf (e) aan die belastingpligtige toegestaan is] wat vir die eerste maal deur 'n belastingpligtige vir die doeleindes van sy bedryf as hotelhouer in gebruik geneem is of word en deur hom in 'n hotel gebruik is of word, behalwe 'n voertuig of uitrusting van kantore of van kamers vir bestuurders of dienaars; of

3. The amendment to section 12B shall come into operation on 15 December 1989 and shall apply to any machinery, plant, implement, utensil or article brought into use after that date, other than any machinery, plant, implement, utensil or article acquired by the taxpayer under an agreement formally and finally signed by every party to the agreement on or before that date.

4. By the addition to section 12B of the Act of the following section.

"12C. Deduction in respect of certain machinery, plant, implements, utensils and articles.

(1) In respect of any—

- (a) machinery or plant [other than machinery or plant in respect of which an allowance has been granted to the taxpayer under paragraph (b)] which is brought into use for the first time by the taxpayer for the purposes of his trade (other than mining or farming) and is used by him directly in a process of manufacture carried on by him or any other process carried on by him which in the opinion of the Commissioner is of a similar nature; or
- (b) machinery or plant [other than machinery or plant in respect of which an allowance has been granted to the taxpayer under paragraph (a)] which is let by any taxpayer and is brought into use for the first time by the lessee for the purposes of the lessee's trade (other than mining or farming) and is used by the lessee directly in a process of manufacture carried on by him or any other process carried on by him which in the opinion of the Commissioner is of a similar nature; or
- (c) machinery or plant [other than machinery or plant in respect of which an allowance has been granted to the taxpayer under paragraph (a)] which is brought into use for the first time by any agricultural co-operative incorporated or deemed to be incorporated under the Co-operatives Act, 1981 (Act No. 91 of 1981), and is used by it directly for storing or packing pastoral, agricultural or other farm products of its members (including any person who is a member of another agricultural co-operative which is itself a member of such agricultural co-operative) or for subjecting such products to a primary process as defined in section 27 (9); or
- (d) machinery, implement, utensil or article [other than any machinery, implement, utensil or article in respect of which an allowance has been granted to the taxpayer under item (e)] which was or is brought into use for the first time by any taxpayer for the purposes of his trade as hotelkeeper and used by him in an hotel, except any vehicle or equipment for offices or managers' or servants' rooms; or

- (e) masjinerie, gereedskap, werktuig of artikel [behalwe enige masjinerie, gereedskap, werktuig of artikel ten opsigte waarvan 'n aftrekking ingevolge paragraaf (d) aan die belastingpligtige toegestaan is] wat deur 'n belastingpligtige verhuur is of word en vir die eerste maal deur die huurder vir die doeleindes van die huurder se bedryf as hotelhouer in gebruik geneem word en deur hom in 'n hotel gebruik word, behalwe 'n voertuig of uitrusting van kantore of van kamers vir bestuurders of dienaars,
- word, behoudens die bepalings van subartikel (4), 'n aftrekking toegestaan gelyk aan 20 persent van die koste van bedoelde masjinerie, installasie, gereedskap, werktuig of artikel (hierna 'n bate genoem) in die jaar van aanslag waarin die bate aldus in gebruik geneem word en elkeen van die daaropvolgende vier jare van aanslag.
- (2) By die toepassing van hierdie artikel word die koste vir 'n belastingpligtige van 'n bate geag die koste te wees wat iemand, indien hy bedoelde bate verkry het ingevolge 'n kontanttransaksie waarin die uiterste voorwaardes beding is, aangegaan op die datum waarop die transaksie vir die verkryging van bedoelde bate inderdaad aangegaan is, sou aangegaan het ten opsigte van die regstreekse koste van die verkryging van die bate, met inbegrip van die regstreekse koste van die installering of oprigting daarvan of, waar die bate verkry is ter vervanging van 'n bate wat beskadig of vernietig is, bedoelde koste min enige bedrag wat ten opsigte van die beskadigde of vernietigde bate teruggekry of vergoed is en ingevolge artikel 8 (4) (e) van die belastingpligtige se inkomste uitgesluit is, hetsy in die lopende of 'n vorige jaar van aanslag.
- (3) Geen aftrekking word ingevolge hierdie artikel toegestaan nie ten opsigte van—
- (a) 'n bate wat deur die belastingpligtige verhuur is ingevolge 'n huur behalwe 'n bedryfshuur soos in artikel 23A (1) omskryf, tensy die huurder ingevolge bedoelde huur by die beoefening van sy bedryf bedrae verkry wat vir die doeleindes van hierdie Wet inkomste uitmaak;
- (b) 'n bate wat bevat word in, of deel uitmaak van, 'n skip, indien die koste van bedoelde bate ingesluit is by die veranderbare koste van daardie skip soos in artikel 14 (2) omskryf;
- (c) 'n bate wat in 'n vorige jaar van aanslag deur die belastingpligtige van die hand gesit is.
- (4) Waar—
- (a) 'n bate gedurende 'n jaar van aanslag deur iemand in gebruik geneem word soos in subartikel (1) beoog;
- (b) daardie bate voorheen deur 'n verbonde persoon met betrekking tot daardie persoon in gebruik geneem is; en
- (c) 'n aftrekking ingevolge hierdie artikel, artikel 12 (1), artikel 12B of artikel 27 (2) (d) aan bedoelde verbonde persoon toegestaan is, hetsy in die lopende of 'n vorige jaar van aanslag,

- (e) machinery, implement, utensil or article [other than any machinery, implement, utensil or article in respect of which an allowance has been granted to the taxpayer under paragraph (d)] which was or is let by any taxpayer and was or is brought into use for the first time by the lessee for the purposes of the lessee's trade as hotelkeeper and used by him in an hotel, except any vehicle or equipment for offices or managers' or servants' rooms,
- a deduction equal to 20 per cent of the cost of such machinery, plant, implement, utensil or article (hereinafter referred to as an asset) shall, subject to the provisions of subsection (4), be allowed in the year of assessment during which the asset is so brought into use and in each of the four succeeding years of assessment.
- (2) For the purposes of this section the cost to a taxpayer of any asset shall be deemed to be the cost which a person would, if he had acquired the asset under a cash transaction concluded at arm's length on the date on which the transaction for the acquisition of the asset was in fact concluded, have incurred in respect of the direct cost of acquisition of the asset, including the direct cost of the installation or erection thereof or, where the asset has been acquired to replace an asset which has been damaged or destroyed, such cost less any amount which has been recovered or recouped in respect of the damaged or destroyed asset and has been excluded from the taxpayer's income in terms of section 8 (4) (e), whether in the current or any previous year of assessment.
- (3) No deduction shall be allowed under this section in respect of—
- (a) any asset which has been let by the taxpayer under a lease other than an operating lease as defined in section 23A (1), unless the lessee under such lease derives in the carrying on of his trade amounts constituting income for the purposes of this Act;
- (b) any asset contained in or forming part of any ship, if the cost of such asset has been included in the adjustable cost of such ship as defined in section 14 (2);
- (c) any asset which has been disposed of by the taxpayer during any previous year of assessment.
- (4) Where—
- (a) any asset was brought into use by any person as contemplated in subsection (1) during any year of assessment;
- (b) such asset was previously brought into use by any connected person in relation to such person; and
- (c) a deduction under this section, section 12 (1), section 12B or section 27 (2) (d) was previously granted to such connected person whether in the current or any previous year of assessment,

word die aftrekking ingevolge hierdie artikel bereken op die minste van die koste van bedoelde bate vir bedoelde verbonde persoon of die markwaarde daarvan soos bepaal op die datum waarop die bate deur bedoelde persoon in gebruik geneem word.

- (5) Die aftrekkings wat kragtens hierdie artikel, artikel 11 (e) en (o), artikel 12 (1), artikel 12B en artikel 27 (2) (d) ten opsigte van 'n bate toegestaan mag word, is in totaal nie meer nie as die koste vir die belastingpligtige van die bate.
- (6) By die toepassing van hierdie artikel beteken 'verbonde persoon'—
 - (a) met betrekking tot 'n maatskappy—
 - (i) 'n ander maatskappy indien albei bedoelde maatskappye in wese regstreeks of onregstreeks deur dieselfde persone bestuur, beheer of besit word; of
 - (ii) 'n persoon in subparagraaf (i) bedoel;
 - (b) met betrekking tot 'n persoon behalwe 'n maatskappy, 'n maatskappy wat vanweë die bepalings van paragraaf (a) 'n verbonde persoon met betrekking tot daardie persoon is."

5. Artikel 12C tree in werking op 15 Desember 1989 en is van toepassing op enige masjinerie, installasie, gereedskap, werktuig of artikel wat na daardie datum in gebruik geneem word, behalwe enige masjinerie, installasie, gereedskap, werktuig of artikel ten opsigte waarvan 'n aftrekking ingevolge artikel 12B toegestaan mag word.

6. Deur gevolglike wysigings aan te bring.

UITGEREIK DEUR DIE ADJUNK-MINISTER
VAN FINANSIES
PRETORIA

Navrae: Mnr. J. J. Louw (012) 325-2500 X264.

Datum: 15 Desember 1985.

the deduction in terms of this section shall be calculated on the lesser of the cost of such asset to such connected person or the market value thereof as determined on the date upon which the asset was brought into use by such person.

- (5) The deductions which may be allowed in terms of this section, section 11 (e) and (o), section 12 (1), section 12B and section 27 (2) (d) in respect of any asset shall not in the aggregate exceed the cost of the taxpayer of such asset.
- (6) For the purposes of this section 'connected person' means—
 - (a) in relation to a company—
 - (i) any other company if both such companies are managed, controlled or owned directly or indirectly by substantially the same persons;
 - (ii) any person contemplated in subparagraph (i);
 - (b) in relation to a person other than a company, any company which is under the provisions of paragraph (a) a connected person in relation to the said person."

5. Section 12C shall come into operation on 15 December 1989 and shall apply to any machinery, plant, implement, utensil or article brought into use after that date, other than any machinery, plant, implement, utensil or article in respect of which a deduction may be allowed in terms of section 12B.

6. By the introduction of consequential amendments.

ISSUED BY THE DEPUTY MINISTER OF
FINANCE
PRETORIA

Enquiries: Mr J. J. Louw (012) 325-2500 X264.

Date: 15 December 1989.

PHYTOPHYLACTICA

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