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STAATSKOERANT

GOVERNMENT GAZETTE

OF THE REPUBLIC OF SOUTH AFRICA

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No. 12588

KANTOOR VAN DIE STAATSPRESIDENT

STATE PRESIDENT'S OFFICE

No. 1464.

4 Julie 1990

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

No. 89 van 1990: Wysigingswet op Belastingwette, 1990.

No. 1464.

4 July 1990

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

No. 89 of 1990: Taxation Laws Amendment Act, 1990.

Wet No. 89, 1990

WYSIGINGSWET OP BELASTINGWETTE, 1990

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 Verkoopbelastingwet, 1978, ten einde "bepaalde land", "goed" en "uitgevoer" nader te omskryf; verdere voorsiening te maak vir vrystelling van verkoopbelasting; die vermindering van die belashare waarde geplaas op die verkoop van goed met betrekking tot afleveringsvorderings verder te reël; voorsiening te maak vir kondonering van vertragings by die indiening van versoeke vir verwysings na 'n advieskomitee oor verkoopbelasting en by die indiening van kennisgewings van appèl teen die verwerping van besware; verdere voorsiening te maak vir wysigings van die gronde van beswaar by die verhoor van 'n appèl; die betaling van rente op 'n terugbetaling van verkoopbelasting as gevolg van 'n appèl verder te reël; nuwe voorsiening te maak vir vervolging in gevalle waar verkoopbelasting deur 'n ongeregistreerde ondernemer ingesluit is in, of bygevoeg is by, die prys of bedrag gevra ten opsigte van sekere transaksies wat nie met bedoelde belasting hefbaar is nie en sodanige ondernemer versuim om die belasting aan die Kommissaris van Binnelandse Inkomste te betaal; en Bylae 1 by genoemde Wet te wysig; om die Wet op Streeksdiensterade, 1985, te wysig ten einde ander voorsiening te maak in verband met die delegering deur 'n streeksdiensteraad van sekere van sy bevoegdhede; om die Wysigingswet op Belastingwette, 1988, te wysig ten einde sekere tydperke van vrystelling van seëlregte en hereregte ten opsigte van sekere registrasies van oordrag van handelseffekte of verkrygings van eiendom as gevolg van die rasionalisering van 'n groep maatskappye te verleng; om voorsiening te maak vir 'n eenmalige vrystelling van seëlregte en hereregte ten opsigte van die privatisering van die Sagtevrugteraad; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 21 Junie 1990.)

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

Wysiging van artikel 1 van Wet 103 van 1978, soos gewysig deur artikel 1 van Wet 111 van 1979, artikel 1 van Wet 105 van 1980, artikel 1 van Wet 97 van 1981, artikel 1 van Wet 90 van 1982, 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, artikel 1 van Wet 31 van 1987, artikel 12 van Wet 86 van 1987, artikel 37 van Wet 87 van 1988 en artikel 17 van Wet 69 van 1989

1. (1) Artikel 1 van die Verkoopbelastingwet, 1978, word hierby gewysig—
 - (a) deur die omskrywing van "bepaalde land" deur die volgende omskrywing 10 te vervang:

"'bepaalde land' Botswana, Lesotho, Swaziland, [die gebied Suidwes-Afrika] Namibië of enige staat waarvan die gebied voorheen deel van die Republiek uitgemaak het;";
 - (b) deur die volgende subparagraaf by paragraaf (a) van die omskrywing van 15 "goed" te voeg:

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GENERAL EXPLANATORY NOTE:

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

 Words underlined with solid line indicate insertions in existing enactments.

ACT

To amend the Sales Tax Act, 1978, so as to further define “exported”, “goods” and “specified country”; to further provide for exemption from sales tax; to further regulate the reduction of the taxable value placed on any sale of goods relating to delivery charges; to provide for condonation of delays in lodging requests for referrals to a sales tax advisory committee and in lodging notices of appeal against the disallowance of objections; to further provide for amendments of the grounds of objection at the hearing of appeals; to further regulate the payment of interest on any refund of sales tax as a result of an appeal; to make new provision for prosecution in cases where sales tax is included or added on by an unregistered vendor to the price or amount charged in respect of certain transactions not leviable with such tax and such vendor fails to pay the tax to the Commissioner for Inland Revenue; and to amend Schedule 1 to the said Act; to amend the Regional Services Councils Act, 1985, to make other provision in connection with the delegation by a regional services council of certain of its powers; to amend the Taxation Laws Amendment Act, 1988, in order to extend certain periods of exemption from stamp duty and transfer duty in respect of certain registrations of transfer of marketable securities or acquisitions of property consequent upon the rationalization of a group of companies; to provide for a single exemption from stamp duty and transfer duty in respect of the privatization of the Deciduous Fruit Board; and to provide for matters connected therewith.

*(Afrikaans text signed by the State President.)
(Assented to 21 June 1990.)*

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

Amendment of section 1 of Act 103 of 1978, as amended by section 1 of Act 111 of 1979, section 1 of Act 105 of 1980, section 1 of Act 97 of 1981, section 1 of Act 90 of 1982, section 1 of Act 95 of 1983, section 1 of Act 99 of 1984, section 1 of Act 102 of 1985, section 1 of Act 70 of 1986, section 1 of Act 31 of 1987, section 12 of Act 86 of 1987, section 37 of Act 87 of 1988 and section 17 of Act 69 of 1989

1. (1) Section 1 of the Sales Tax Act, 1978, is hereby amended—
 - (a) by the deletion in subparagraph (i) of paragraph (bA) of the definition of “exported” of the expression “or VSJ”;
 - (b) by the deletion at the end of paragraph (bA) of the definition of “exported” of the word “and”;
 - (c) by the insertion after paragraph (bA) of the definition of “exported” of the following paragraph:

“(bB) as respects a seller under a sale to any purchaser who is a foreign tourist or visitor to the Republic from any place outside the common customs area as defined in section 1 of the Customs and Excise Act,

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- “(vi) ’n seël wat ’n geldwaarde het en deur die posmaatskappy, soos omskryf in die Poswet, 1958 (Wet No. 44 van 1958), verkoop of uitgereik is vir die doeleindes van betaling van posgeld, behalwe wanneer, nadat dit verkoop of uitgereik is, dit as ’n versamelstuk verkoop of ingevoer word;”;
- (c) deur in subparagraaf (i) van paragraaf (bA) van die omskrywing van “uitgevoer” die uitdrukking “of VSJ” te skrap;
- (d) deur aan die einde van paragraaf (bA) van die omskrywing van “uitgevoer” die woord “en” te skrap; en
- (e) deur die volgende paragraaf na paragraaf (bA) van die omskrywing van “uitgevoer” in te voeg:
- “(bB) met betrekking tot ’n verkoper ingevolge ’n verkoop aan ’n koper wat ’n buitelandse toeris of besoeker aan die Republiek is vanuit ’n plek buite die gemeenskaplike doeanegedebied soos omskryf in artikel 1 van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), van sodanige goed in die juweliersnywerheid as wat die Kommissaris bepaal, verkoop en gelewer deur die verkoper aan bedoelde buitelandse toeris of besoeker aan die Republiek, indien bedoelde verkoper voldoen aan die prosedures en voorwaardes deur die Kommissaris voorgeskryf aangaande die oorlegging van bewys dat bedoelde goed deur bedoelde koper uit die Republiek uitgeneem is; en”.
- (2) (a) Subartikel (1) (a) word geag op 21 Maart 1990 in werking te getree het.
- (b) Subartikel (1) (c) word geag op 15 Maart 1990 in werking te getree het.
- (c) Subartikel (1) (d) en (e) word geag op 17 April 1990 in werking te getree het.

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, artikel 2 van Wet 31 van 1987 en artikel 14 van Wet 86 van 1987

2. (1) Artikel 6 van die Verkoopbelastingwet, 1978, word hierby gewysig—
- (a) deur subparagraaf (iii) van paragraaf (f) van subartikel (1) deur die volgende subparagraaf te vervang:
- “(iii) bedoelde goed bestaan uit **[terugsendbare]** houers wat bestem is vir verhuring deur die ondernemer in die gewone loop van **[sy onderneming]** ’n huuronderneming ten opsigte waarvan hy aldus geregistreer is vir gebruik in **[skepe]** ’n skip op vreemde vaart of **[lugvaartuie]** ’n lugvaartuig op vreemde vaart;”;
- (b) deur paragraaf (o) van subartikel (1) deur die volgende paragraaf te vervang:
- “(o) huurvergoeding betaalbaar aan die Departement van Pos- en Telekommunikasiewese of aan die telekommunikasiemaatskappy soos omskryf in die Poswet, 1958 (Wet No. 44 van 1958), ten opsigte van telefone en telekstoerusting;”;
- (c) deur subparagraaf (i) van paragraaf (s) van subartikel (1) deur die volgende subparagraaf te vervang:
- “(i) ’n belasbare diens (behalwe ’n diens bedoel in paragraaf 1A van Bylae 1) wat geheel of hoofsaaklik buite die Republiek gelewer word;”.
- (2) Subartikel (1) (a) word geag op 21 Junie 1989 in werking te getree het.

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, artikel 3 van Wet 70 van 1986, artikel 15 van Wet 86 van 1987 en artikel 19 van Wet 69 van 1989

3. (1) Artikel 7 van die Verkoopbelastingwet, 1978, word hierby gewysig deur paragraaf (i) van die voorbehoudsbepaling by paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang:
- “(i) waar bedoelde som ’n afleweringsvordering insluit wat deur die verkoper gevra word **[afsonderlik van]** en wat as ’n afsonderlike pos getoon word op ’n faktuur, kontantstrokie of ander staat met betrekking tot die prys vir die

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1964 (Act No. 91 of 1964), of such goods in the jewellery trade as may be specified by the Commissioner, sold and delivered by the seller to such foreign tourist or visitor to the Republic, if such seller complies with the procedures and conditions prescribed by the Commissioner regarding the production of proof that such goods have been taken out of the Republic by such purchaser; and”;

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

“(vi) any stamp which has a money value and has been sold or issued by the postal company as defined in the Post Office Act, 1958 (Act No. 44 of 1958), for the payment of postage, except when, subsequent to its sale or issue, it is disposed of or imported as a collector’s piece;”;

- (e) by the substitution for the definition of “specified country” of the following definition:

“‘specified country’ means Botswana, Lesotho, Swaziland, **[the territory of South West Africa]** Namibia or any country the territory of which formerly formed part of the Republic;”.

- (2) (a) Subsection (1) (a) shall be deemed to have come into operation on 15 March 1990.

- (b) Subsection (1) (b) and (c) shall be deemed to have come into operation on 17 April 1990.

- (c) Subsection (1) (e) shall be deemed to have come into operation on 21 March 1990.

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, section 2 of Act 31 of 1987 and section 14 of Act 86 of 1987

2. (1) Section 6 of the Sales Tax Act, 1978, is hereby amended—

- (a) by the substitution for subparagraph (iii) of paragraph (f) of subsection (1) of the following subparagraph:

“(iii) such goods consist of **[returnable]** containers intended to be let by the vendor in the ordinary course of **[his]** a rental enterprise in respect of which he is so registered for use in any foreign-going **[ships]** ship or foreign-going aircraft;”;

- (b) by the substitution for paragraph (o) of subsection (1) of the following paragraph:

“(o) any rental consideration payable to the Department of Posts and Telecommunications or to the telecommunications company as defined in the Post Office Act, 1958 (Act No. 44 of 1958), in respect of telephones **[or]** and telex equipment;”;

- (c) by the substitution for subparagraph (i) of paragraph (s) of subsection (1) of the following subparagraph:

“(i) any taxable service (other than any service referred to in paragraph 1A of Schedule 1) which is rendered wholly or mainly outside the Republic;”.

- (2) Subsection (1) (a) shall be deemed to have come into operation on 21 June 1989.

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, section 3 of Act 70 of 1986, section 15 of Act 86 of 1987 and section 19 of Act 69 of 1989

3. (1) Section 7 of the Sales Tax Act, 1978, is hereby amended by the substitution for paragraph (i) of the proviso to paragraph (a) of subsection (1) of the following paragraph:

“(i) where such sum includes any delivery charge which is charged by the seller **[separately from]** and shown as a separate item on any invoice, cash slip or other statement relating to the price charged for the goods under such sale,

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goed gevra ingevoelge bedoelde verkoop, bedoelde som verminder word met soveel van die afleweringsvordering aldus getoon as wat genoeg is om bedoelde som te verminder tot 'n bedrag gelyk aan die volle prys wat die verkoper normaalweg vir die bedoelde goed sou gevra het indien dit nie deur die verkoper afgelewer was nie;”.

(2) Subartikel (1) tree op 1 Julie 1990 in werking.

Wysiging van artikel 20 van Wet 103 van 1978, soos gewysig deur artikel 10 van Wet 99 van 1984, artikel 8 van Wet 70 van 1986 en artikel 8 van Wet 31 van 1987

4. Artikel 20 van die Verkoopbelastingwet, 1978, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Elke versoek dat 'n saak na 'n advieskomitee ingevolge die bepalings van subartikel (1) verwys word, moet skriftelik geskied en moet by die Kommissaris ingedien word binne 21 dae na die datum van die **[kennis] kennisgewing** wat deur die Kommissaris gegee is ingevolge artikel 12 (3), 13 (9), 19 (5) of 36 (4) of die voorbehoudsbepaling by artikel 32 (1), na gelang van die geval, tensy die Kommissaris oortuig is dat daar redelike gronde vir enige vertraging by die indiening van bedoelde versoek bestaan.”.

Wysiging van artikel 22 van Wet 103 van 1978, soos gewysig deur artikel 4 van Wet 90 van 1982 en artikel 12 van Wet 99 van 1984

5. (1) Artikel 22 van die Verkoopbelastingwet, 1978, word hierby gewysig—

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

“(2) (a) Elke kennisgewing van appèl geskied skriftelik en word by die Kommissaris ingedien binne 'n tydperk van **[dertig]** 30 dae na die datum van die kennisgewing in artikel 21 (4) vermeld **[en so 'n kennisgewing van appèl het geen uitwerking of krag hoegenaamd nie, tensy dit binne bedoelde tydperk ingedien word]**.

(b) Geen kennisgewing van appèl het enige uitwerking of krag hoegenaamd nie tensy dit by die kantoor van die Kommissaris afgelewer is, of per pos aan die Kommissaris gestuur is om hom te bereik, op of voor die laaste dag van die tydperk toegelaat vir die indiening van bedoelde kennisgewing, behalwe as die Kommissaris oortuig is dat daar redelike gronde vir enige vertraging by die indiening van bedoelde kennisgewing bestaan: Met dien verstande dat 'n beslissing van die Kommissaris by die uitoefening van sy diskresie ingevolge hierdie paragraaf, aan beswaar en appèl onderworpe is.”;

(b) deur paragraaf (a) van subartikel (3) deur die volgende paragraaf te vervang:

“(a) word die appellant beperk tot die gronde vermeld in die kennisgewing van beswaar bedoel in artikel 21 (2), tensy die Kommissaris instem tot die wysiging van sodanige gronde: Met dien verstande dat die spesiale hof, om gegronde redes aangevoer by die verhoor van die appèl, die appellant kan toelaat om bedoelde kennisgewing van beswaar binne 'n redelike tydperk te wysig, onderworpe aan die voorwaardes met betrekking tot enige uitstel van die verhoor van die appèl en koste wat die hof geskik ag;”;

(c) deur subartikel (5) deur die volgende subartikel te vervang:

“(5) Die verpligting om belasting hefbaar ingevolge hierdie Wet te betaal en die reg om dit te ontvang en te in, word nie, tensy die Kommissaris aldus beveel, deur 'n appèl of hangende die beslissing van 'n geregshof ingevolge artikel 86A van die Inkomstebelastingwet soos toegepas deur subartikel (4) van hierdie artikel, opgeskort nie, maar indien 'n aanslag op appèl of ooreenkomstig so 'n beslissing of 'n beslissing van die Kommissaris om die appèl na die spesiale hof of bedoelde geregshof toe te gee, verander word, vind 'n behoorlike aansuiwering plaas waarby bedrae wat te veel betaal is, terugbetaal word met rente teen die skaal **[van 10 persent per jaar]** beoog in paragraaf (b) van die omskrywing van ‘voorgeskrewe koers’ in artikel 1 van die Inkomstebelastingwet, bereken vanaf die datum wat, na tot bevrediging van die Kommissaris bewys word, die datum is waarop die bedrae wat te veel betaal is, ontvang is, en bedrae wat te min betaal is met

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such sum shall be reduced by so much of the delivery charge so shown as is sufficient to reduce such sum to an amount equal to the full price which the seller would normally have charged for the said goods if not delivered by the seller;”.

- 5 (2) Subsection (1) shall come into operation on 1 July 1990.

Amendment of section 20 of Act 103 of 1978, as amended by section 10 of Act 99 of 1984, section 8 of Act 70 of 1986 and section 8 of Act 31 of 1987

4. Section 20 of the Sales Tax Act, 1978, is hereby amended by the substitution for subsection (2) of the following subsection:

- 10 “(2) Every request for a matter to be referred to an advisory committee under the provisions of subsection (1) shall be in writing and shall be lodged with the Commissioner within 21 days after the date of the notification by the Commissioner given in terms of section 12 (3), 13 (9), 19 (5) or 36 (4) or the proviso to section 32 (1), as the case may be, unless the Commissioner is satisfied that
- 15 reasonable grounds exist for any delay in lodging such request.”.

Amendment of section 22 of Act 103 of 1978, as amended by section 4 of Act 90 of 1982 and section 12 of Act 99 of 1984

5. (1) Section 22 of the Sales Tax Act, 1978, is hereby amended—

- 20 (a) by the substitution for subsection (2) of the following subsection:
- “(2) (a) Every notice of appeal shall be in writing and shall be lodged with the Commissioner within a period of [thirty] 30 days after the date of the notice mentioned in section 21 (4) [and such notice of appeal shall be of no force or effect whatsoever unless it is lodged within the said period].
- 25 (b) No notice of appeal shall be of any force or effect whatsoever unless it is delivered at the office of the Commissioner, or posted to the Commissioner in sufficient time to reach him, on or before the last day of the period allowed for the lodging of such notice, except if the Commissioner is satisfied that reasonable grounds exist for any delay in lodging such notice: Provided that any decision of the Commissioner in the exercise of his discretion under this paragraph shall be subject to objection and appeal.”;
- 30 (b) by the substitution for paragraph (a) of subsection (3) of the following paragraph:
- 35 “(a) the appellant shall be limited to the grounds stated in the notice of objection referred to in section 21 (2), unless the Commissioner agrees to the amendment of such grounds: Provided that the special court may, on good cause shown at the hearing of the appeal, permit the appellant to amend such notice of objection within a reasonable period, subject to such conditions with regard to any postponement of the hearing of the appeal and costs as the special court may deem fit;”;
- 40 and
- (c) by the substitution for subsection (5) of the following subsection:
- 45 “(5) The obligation to pay and the right to receive and recover any tax chargeable under this Act shall not, unless the Commissioner so directs, be suspended by any appeal or pending the decision of a court of law under section 86A of the Income Tax Act, as applied by subsection (4) of this section, but if any assessment is altered on appeal or in conformity with any such decision or any decision by the Commissioner to concede the appeal
- 50 to the special court or such court of law a due adjustment shall be made, amounts paid in excess being refunded with interest at the rate [of 10 per cent per annum] contemplated in paragraph (b) of the definition of ‘prescribed rate’ in section 1 of the Income Tax Act, such interest being
- 55 calculated from the date proved to the satisfaction of the Commissioner to be the date on which such excess was received and amounts shortpaid being recoverable with penalty calculated as provided in section 25 (1) [; Provided

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boete, bereken volgens voorskrif van artikel 25 (1), verhaal kan word **[Met dien verstande dat waar bedoelde datum voor 1 Julie 1982 val die rente betaalbaar vir die tydperk vanaf daardie datum tot 30 Junie 1982 teen die skaal van 7,5 persent per jaar bereken word]**.”.

(2) Subartikel (1) (c) word geag op 1 Julie 1989 in werking te getree het.

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Wysiging van artikel 43 van Wet 103 van 1978, soos gewysig deur artikel 18 van Wet 111 van 1979, artikel 14 van Wet 70 van 1986 en artikel 12 van Wet 31 van 1987

6. Artikel 43 van die Verkoopbelastingwet, 1978, word hierby gewysig—

(a) deur aan die einde van subparagraaf (iii) van paragraaf (d) die woord “of” in te voeg; en

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(b) deur die volgende paragraaf by te voeg:

“(e) nie ’n ondernemer is wat ingevolge artikel 12 ten opsigte van ’n onderneming geregistreer is nie, wat wetens en sonder verskoning (waarvan die bewyslas op hom rus) belasting insluit in of byvoeg by die prys of bedrag gevorder van ’n ander persoon wat ’n party is by ’n transaksie (behalwe ’n transaksie bedoel in paragraaf (d)) waar in werklikheid geen belasting ingevolge hierdie Wet betaalbaar is nie, en versuim om bedoelde belasting aan die Kommissaris te betaal.”.

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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, artikel 17 van Wet 70 van 1986, artikel 20 van Wet 86 van 1987, artikel 42 van Wet 87 van 1988 en artikel 23 van Wet 69 van 1989

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7. Bylae 1 by die Verkoopbelastingwet, 1978, word hierby gewysig—

(a) deur subitem (aa) van item (ii) van subparagraaf (b) van paragraaf 1 deur die volgende subitem te vervang:

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“(aa) ’n installasie of uitrusting gebruik vir die doeleindes van verwarming (behalwe warmwatersilinders, nie-industriële ketels of sonwaternverhitters), ventilasie, lugreëling, verkoeling, beeldradio of radio of enige kommunikasiestelsel (met inbegrip van ’n alarmseinstelsel), behalwe ’n kommunikasiestelsel wat deur die Departement van Pos- en Telekommunikasiewese of die telekommunikasiemaatskappy, soos omskryf in die Poswet, 1958 (Wet No. 44 van 1958), geïnstalleer is; of”; en

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(b) deur paragraaf 1A deur die volgende paragraaf te vervang:

35

“1A. By die toepassing van hierdie Wet **[word]**, waar ’n ooreenkoms voorsiening maak—

(a) vir die verskaffing van ’n bate in paragraaf 1 (b) (ii) bedoel; en

(b) vir die lewering van ’n diens wat ingevolge **[subparagraaf]** paragraaf 1

(b) (ii), **[of]** (bA) of (bB) **[van paragraaf 1]** geag word ’n belasbare diens **[is]** te wees,

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en die vergoeding betaalbaar ingevolge daardie ooreenkoms aan die persoon wat bedoelde bate verskaf en bedoelde diens lewer, betaalbaar is ten opsigte van die verskaffing van bedoelde bate en die lewering van bedoelde diens **[en]** (met inbegrip van enige materiale, komponente of ander goed deur bedoelde persoon voorsien wat vir die lewering van bedoelde diens nodig is), word genoemde ooreenkoms as geheel as ’n ooreenkoms vir die lewering van **[bedoelde]** ’n belasbare diens behandel en word genoemde vergoeding geag ten opsigte van bedoelde belasbare diens betaalbaar te wees.”.

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Wysiging van artikel 11A van Wet 109 van 1985, soos ingevoeg deur artikel 7 van Wet 78 van 1986 en gewysig deur artikel 13 van Wet 49 van 1988

8. Artikel 11A van die Wet op Streeksdiensterade, 1985, word hierby gewysig deur paragraaf (i) deur die volgende paragraaf te vervang:

“(i) die **[oplegging en vordering]** bepaling van ’n koers van ’n heffing of die aanwending van fondse ingevolge artikel 12;”.

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that where such date falls before 1 July 1982, the interest payable for the period from such date to 30 June 1982 shall be calculated at the rate of 7,5 per cent per annum].”

(2) Subsection (1) (c) shall be deemed to have come into operation on 1 July 1989.

5 **Amendment of section 43 of Act 103 of 1978, as amended by section 18 of Act 111 of 1979, section 14 of Act 70 of 1986 and section 12 of Act 31 of 1987**

6. Section 43 of the Sales Tax Act, 1978, is hereby amended—

- (a) by the insertion at the end of subparagraph (iii) of paragraph (d) of the word “or”; and
- 10 (b) by the addition of the following paragraph:
- “(e) not being a vendor who is registered under section 12 in respect of any enterprise, knowingly and without lawful excuse (the burden of proof whereof shall be upon him) includes in or adds on to the price or amount charged to any other person who is a party to any transaction (other than any transaction referred to in paragraph (d)) any tax, where in fact no tax is payable in terms of this Act, and fails to pay such tax to the Commissioner.”
- 15

20 **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, section 17 of Act 70 of 1986, section 20 of Act 86 of 1987, section 42 of Act 87 of 1988 and section 23 of Act 69 of 1989**

7. Schedule 1 to the Sales Tax Act, 1978, is hereby amended—

- 25 (a) by the substitution for subitem (aa) of item (ii) of subparagraph (b) of paragraph 1 of the following subitem:
- “(aa) any plant or equipment used for the purposes of heating (other than hot-water cylinders, non-industrial boilers or solar water heaters), ventilation, air-conditioning, refrigeration, television or radio or any communication system (including any alarm signalling system) other than any communication system installed by the Department of Posts and Telecommunications or the telecommunications company as defined in the Post Office Act, 1958 (Act No. 44 of 1958); or”; and
- 30 (b) by the substitution for paragraph 1A of the following paragraph:
- “1A. For the purposes of this Act, where any agreement provides—
- 35 (a) for the supply of any asset referred to in paragraph 1 (b) (ii); and
- (b) for the rendering of [a] any service which in terms of [subparagraph] paragraph 1 (b) (ii), [or] (bA) or (bB) [of paragraph 1] is deemed to be a taxable service,
- 40 and the consideration payable under such agreement to the person supplying such asset and rendering such service is payable in respect of the supply of such asset and the rendering of such service [and] (including any materials, components or other goods supplied by such person which are required for the rendering of such service), the said agreement as a whole shall be treated as an agreement for the rendering of [such] a taxable service and the said consideration shall be deemed to be payable in respect
- 45 of such taxable service.”

Amendment of section 11A of Act 109 of 1985, as inserted by section 7 of Act 78 of 1986 and amended by section 13 of Act 49 of 1988

8. Section 11A of the Regional Services Councils Act, 1985, is hereby amended by

50 the substitution for paragraph (i) of the following paragraph:

- “(i) the [imposition and claiming] determination of a rate of a levy, or the appropriation of funds in terms of section 12;”

Wet No. 89, 1990**WYSIGINGSWET OP BELASTINGWETTE, 1990****Wysiging van artikel 48 van Wet 87 van 1988, soos gewysig deur artikel 26 van Wet 69 van 1989**

9. Artikel 48 van die Wysigingswet op Belastingwette, 1988, word hierby gewysig—

- (a) deur in die omskrywing van “beherende maatskappy” in subartikel (1) die uitdrukking “22 Mei 1989” deur die uitdrukking “11 Junie 1990” te vervang; en
- (b) deur die uitdrukking “30 Junie 1990”, waar dit ook al voorkom, deur die uitdrukking “30 Junie 1991” te vervang.

Spesiale vrystelling ten opsigte van privatisering van die Sagtevrugteraad

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10. (1) Geen hereregte of seëlregte is betaalbaar nie ten opsigte van die oorgang van bates, regte, laste en verpligtinge van die Sagtevrugteraad op Unifruco Beperk ingevolge die ooreenkoms gedateer 1 Maart 1990 tussen die Sagtevrugteraad, Unifruco Beperk en Universal Frutrade (Koöperatief) Beperk.

(2) Geen seëlregte is betaalbaar nie ten opsigte van die eerste uitreiking van aandele deur Unifruco Beperk aan Universal Frutrade (Koöperatief) Beperk en produsente soos bedoel in paragraaf 3.1 van die statute van Unifruco Beperk.

(3) Subartikels (1) en (2) word geag op 1 Oktober 1988 in werking te getree het.

Kort titel

11. Hierdie Wet heet die Wysigingswet op Belastingwette, 1990.

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TAXATION LAWS AMENDMENT ACT, 1990

Act No. 89, 1990

Amendment of section 48 of Act 87 of 1988, as amended by section 26 of Act 69 of 1989

9. Section 48 of the Taxation Laws Amendment Act, 1988, is hereby amended—
- (a) by the substitution in the definition of “controlling company” in subsection (1) for the expression “22 May 1989” of the expression “11 June 1990”; and
 - 5 (b) by the substitution for the expression “30 June 1990”, wherever it occurs, of the expression “30 June 1991”.

Special exemption in respect of privatization of the Deciduous Fruit Board

10. (1) No transfer duty or stamp duty shall be payable in respect of the passing of assets, rights, liabilities and obligations of the Deciduous Fruit Board to Unifruco Limited in terms of the agreement dated 1 March 1990 between the Deciduous Fruit Board, Unifruco Limited and Universal Frutrade (Co-operative) Limited.
- (2) No stamp duty shall be payable in respect of the first issue of shares by Unifruco Limited to Universal Frutrade (Co-operative) Limited and producers as referred to in paragraph 3.1 of the statutes of Unifruco Limited.
- 15 (3) Subsections (1) and (2) shall be deemed to have come into operation on 1 October 1988.

Short title

11. This Act shall be called the Taxation Laws Amendment Act, 1990.

