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MEDIA RELEASE

No. 10 of 1995

MINISTRY OF FINANCE

(EMBARGO 14:00, 25 JULIE 1995)

TAX AMNESTY

I announced in my budget speech on 15 March 1995 that a once-off tax amnesty in respect of certain taxes and duties would be introduced as soon as the exact terms and conditions with regard to the amnesty have been embodied in a Tax Amnesty Act.

The Tax Amnesty Act, 1995, was promulgated on 19 July 1995 and the tax amnesty will run until 31 October 1995.

The amnesty will apply to all persons (including legal persons such as companies as well as natural persons) who on 26 April 1994—

- were not registered with the Commissioner for Inland Revenue for purposes of any one of the following taxes, namely, normal tax, employees tax or value added tax and who did not on or before that date apply for registration in respect of the aforementioned taxes,

- were registered in respect of any one or more of the aforementioned taxes but whose whereabouts were unknown to the Commissioner.

The amnesty covers income tax (normal tax), value added tax, stamp duty, donations tax, non-residents shareholders tax and secondary tax on companies for which liability might have arisen prior to 1 March 1994. It will also apply to any employees tax that became

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MINISTERIE VAN FINANSIES

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BELASTINGAMNESTIE

Ek het in my begrotingsrede van 15 Maart 1995 aangekondig dat 'n eenmalige amnestie ten opsigte van sekere belastinge en regte ingestel sal word sodra die presiese bepalings en voorwaardes met betrekking tot die amnestie in 'n Wet op Belastingamnestie in die Parlement ter tafel gelê en goedgekeur is.

Die Wet op Belastingamnestie, 1995 is op 19 Julie 1995 gepromulgeer en die belastingamnestie sal tot 31 Oktober 1995 strek.

Die amnestie sal op alle persone (insluitend regsperone soos maatskappye asook natuurlike persone) van toepassing wees wat nie op 26 April 1994—

- by die Kommissaris van Binnelandse Inkomste vir doeleindes van enige een van die volgende belastinge naamlik, normale belasting, werknemersbelasting of belasting op toegevoegde waarde geregistreer was nie, en wat nie voor of op daardie datum aansoek om registrasie ten opsigte van enige van voormelde belastinge gedoen het nie,

- wel ten opsigte van enige een of meer van die voormelde belastinge geregistreer was, maar wie se verblyfplek aan die Kommissaris onbekend was.

Die amnestie sal geld ten opsigte van inkomste-belasting (normale belasting), belasting op toegevoegde waarde, seëlreg, belasting op geskenke, belasting op buitelandse aandeelhouders en sekondêre belasting op maatskappye waarvan aanspreeklikheid

payable prior to 1 March 1995, whether or not such employees tax was in fact deducted or withheld.

The Act also contains certain special provisions in relation to sales tax, namely—

Where a person—

► pays any outstanding sales tax during the amnesty period or within six months thereafter; or

► who is dissatisfied with the calculation of any sales tax he is held liable to pay, makes application during the amnesty period for a re-examination of the matter and payment of the tax redetermined by the Commissioner is affected during the amnesty period or within nine months thereafter, or

► is unable for any reason to furnish the Commissioner with accurate information in respect of any matter relating to the determination of his liability for the payment of any sales tax, the Commissioner and such person may reach an agreement as to what amount of sales tax shall be payable and raise an assessment giving effect to such agreement. If the sales tax so agreed upon is paid within nine months after the date of such assessment,

no penalty shall be payable. If the sales tax is paid partially, the penalty will be reduced proportionately.

The amnesty will, however, not apply to any tax, duty, interest or penalty which was paid by any person or which became payable as a result of any return of information which was submitted by the person or a representative of the person before 27 April 1994. It will also not apply to persons who were under investigation by the Commissioner prior to that date and such person or his representative was aware thereof.

Persons wishing to make use of the amnesty must apply in writing to their local Receiver of Revenue or to the Tax Amnesty Office (P.O. Box 402, Pretoria) within the amnesty period. Applications should be accompanied by an undertaking by a person that he will comply with the such provisions of the amnesty. Application forms for this purpose are available from all local Receivers of Revenue, the Tax Amnesty Office, commercial banks and certain other outlets which will be announced in the media.

A toll-free enquiry service will run between the hours of 08:00 and 20:00 on weekdays for the duration of the amnesty. The number is 0800 11 39 30.

Issued by:

The Minister of Finance
P.O. Box 402
PRETORIA
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Contact person:

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Tel. (012) 315-5385
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voor 1 Maart 1994 ontstaan het. Dit sal ook geld ten opsigte van enige werknemersbelasting wat voor 1 Maart 1995 verskuldig geword het, ongeag of sodanige werknemersbelasting inderdaad afgetrek of teruggehou was.

Die Wetsontwerp bevat verder spesiale bepalings met betrekking tot verkoopbelasting, naamlik—

Waar 'n persoon—

► enige uitstaande verkoopbelasting gedurende die amnestietydperk of binne ses maande daarna betaal; of

► wat ontevrede is met die berekening van enige verkoopbelasting waarvoor hy aanspreeklik is, gedurende die amnestietydperk aansoek doen vir die hersiening van die aangeleentheid, en die belasting wat so bereken word, binne die amnestietydperk of binne nege maande daarna betaal,

► om enige rede nie in staat is om die Kommissaris te voorsien van akkurate inligting ten opsigte van enige aangeleentheid wat betrekking het op sy aanspreeklikheid vir die betaling van enige verkoopbelasting nie, kan die Kommissaris en sodanige persoon ooreenkom watter bedrag verkoopbelasting betaalbaar is en 'n aanslag hef om uitvoering te gee aan sodanige ooreenkom. Indien die verkoopbelasting aldus ooreengekom binne nege maande na die datum van die aanslag betaal word,

is geen boete betaalbaar nie. Indien die verkoopbelasting gedeeltelik betaal word, word die boete na verhouding verminder.

Die amnestie sal egter nie van toepassing wees op enige belasting, reg, rente of boete wat deur 'n persoon betaal is of wat betaalbaar was as gevolg van enige opgawe of inligting wat deur die persoon of 'n verteenwoordiger van die persoon voor 27 April 1994 verstrekt was nie. Dit sal ook nie geld vir persone wat voor daardie datum aan 'n ondersoek deur die Kommissaris onderhewig was nie, en sodanige persoon of sy verteenwoordiger daarvan bewus was.

Persone wat van die amnestie gebruik wil maak, moet binne die amnestietydperk, 'n skriftelike aansoek aan hul plaaslike Ontvanger van Inkomste of die Belasting Amnestiekantoor (Posbus 402, Pretoria), rig. Aansoeke moet vergesel word van 'n onderneming deur die persoon dat hy aan die bepalings van die amnestie sal voldoen en vir hierdie doel is aansoekvorms beskikbaar by alle plaaslike Ontvangers van Inkomste, die Belasting Amnestiekantoor, handelsbanke en sekere ander verspreidingspunte wat in die media bekend gemaak sal word.

'n Tolvrye navraagdiens sal beskikbaar wees tussen 08:00 en 20:00 op weekdae vir die duur van die amnestie. Die nommer is 0800 11 39 30.

Uitgereik deur:

Die Minister van Finansies
Posbus 402
PRETORIA
0001.

Kontakpersoon:

Me. D. Ferreira
Tel. (012) 315-5385
Faks (012) 315-5128.

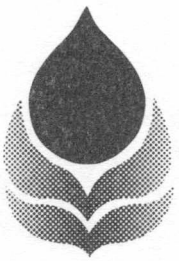
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