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PRESIDENT'S OFFICE

No. 1900.

27 November 1996

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

No. 101 of 1996: Final Relief on Tax, Interest, Penalty and Additional Tax Act, 1996.

KANTOOR VAN DIE PRESIDENT

No. 1900.

27 November 1996

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

No. 101 van 1996: Wet op Finale Verligting van Belasting, Rente, Boete en Addisionele Belasting, 1996.

ACT

To broaden the tax base and to break the culture of non-payment of tax by persuading every defaulter to pay his, her or its fair share of tax and, for those purposes, to provide for certain relief in respect of certain tax, interest, penalty and additional tax; and to provide for matters connected therewith.

(English text signed by the President.)
(Assented to 12 November 1996.)

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

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1. (1) For the purposes of this Act any word or expression to which a meaning has been assigned in the Income Tax Act, 1962 (Act No. 58 of 1962), the Sales Tax Act, 1978 (Act No. 103 of 1978), prior to the repeal thereof, the Value-Added Tax Act, 1991 (Act

WET

Om die belastingbasis te verbreed en die kultuur van nie-betaling van belasting te verbreek deur elke wanbetaler te oorreed om sy of haar regverdige deel belasting te betaal en, te dien einde, voorsiening te maak vir sekere verligting ten opsigte van sekere belasting, rente, boete en addisionele belasting; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

*(Engelse teks deur die President geteken.)
(Goedgekeur op 12 November 1996.)*

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

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Woordomskrywing

1. (1) By die toepassing van hierdie Wet dra 'n woord of uitdrukking waaraan 'n betekenis in die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978), voor die herroeping daarvan, die Wet op

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No. 89 of 1991), or any law of a former state or territory imposing any tax similar to the tax imposed by any of the said Acts, bears the meaning so assigned, and, unless the context otherwise indicates—

- (i) "Commissioner" means the Commissioner for Inland Revenue or any officer who performed similar functions as that Commissioner in a former state or territory; (i) 5
- (ii) "former state or territory" means the former Republics of Transkei, Bophuthatswana, Venda and Ciskei and any territory declared under section 26 of the Self-governing Territories Constitution Act, 1971 (Act No. 21 of 1971), prior to the repeal thereof, to be a self-governing territory; (vii) 10
- (iii) "qualifying employer" means any employer who—
 - (a) was not registered with the Commissioner for the purposes of employees' tax as at 26 April 1994 and had not on or before that date applied to the Commissioner to be registered for those purposes;
 - (b) was so registered as at 26 April 1994, but in respect of whom the Commissioner was unable to enforce any law regulating the payment of employees' tax, by reason of the fact that such employer's whereabouts for the purposes of employees' tax were unknown to the Commissioner on that date; 15
 - (c) has previously rendered a declaration in terms of paragraph 14(2) of the Fourth Schedule to the Income Tax Act, 1962, to the Commissioner in respect of any period which ended on or before 28 February 1994 and during the relief period discloses to the Commissioner full and true details of any amount of employees' tax required to be deducted or withheld from any remuneration of any employee during such period, which were required to be included in such declaration, but which such employer failed so to include and which were unknown to the Commissioner as at 1 November 1996; or 20
 - (d) is registered with the Commissioner for employees' tax purposes and is liable for any interest or penalty in terms of the Income Tax Act, 1962, in respect of the late payment or underpayment of any employees' tax, other than employees' tax which has become payable as a result of the disclosure of details by such employer as contemplated in paragraph (c), in relation to any period which ended on or before 28 February 1994, and who— 30
 - (i) submits all declarations in respect of employees' tax for all periods which ended on or before 31 October 1996, on or before the last day of the relief period; or
 - (ii) makes arrangements with the Commissioner during the relief period to submit such declarations within six months after the last day of the relief period; (iv) 35
- (iv) "qualifying taxpayer" means any taxpayer who—
 - (a) was not registered with the Commissioner for the purposes of normal tax as at 26 April 1994 and had not on or before that date applied to the Commissioner to be registered for those purposes; 45
 - (b) was so registered as at 26 April 1994, but in respect of whom the Commissioner was unable to enforce any law imposing normal tax by reason of the fact that such taxpayer's whereabouts for the purposes of normal tax were unknown to the Commissioner on that date;
 - (c) has previously rendered a return of income to the Commissioner in respect of any year of assessment which ended on or before 31 December 1994, and during the relief period discloses to the Commissioner full and true details of any income, deduction or allowance which were 50

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Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), of 'n wet van 'n voormalige staat of gebied wat 'n belasting hef wat soortgelyk is aan die belasting by enige van genoemde Wette hef, toegeskryf word, die betekenis aldus daaraan toegeskryf, en, tensy uit die samehang anders blyk, beteken—

- 5 (i) “Kommissaris” die Kommissaris van Binnelandse Inkomste of 'n amptenaar wat soortgelyke werksaamhede as daardie Kommissaris in 'n voormalige staat of gebied verrig het; (i)
- (ii) “kwalifiserende belastingpligtige” enige belastingpligtige wat—
 - 10 (a) op 26 April 1994 nie by die Kommissaris vir die doeleindes van normale belasting geregistreer was nie, en nie op of voor daardie datum aansoek by die Kommissaris gedoen het om vir daardie doeleindes geregistreer te word nie;
 - (b) op 26 April 1994 aldus geregistreer was, maar ten opsigte van wie die Kommissaris, vanweë die feit dat bedoelde belastingpligtige se verblyfplek vir die doeleindes van normale belasting op daardie datum aan die Kommissaris onbekend was, nie in staat was om die bepalings van 'n wet wat normale belasting hef, toe te pas nie;
 - 15 (c) voorheen 'n opgawe van inkomste aan die Kommissaris ten opsigte van 'n jaar van aanslag wat op of voor 31 Desember 1994 geëindig het, verstrek het, en gedurende die verligtingstydperk volledige en juiste besonderhede van enige inkomste, aftrekking of vermindering aan die Kommissaris blootlê wat in bedoelde opgawe ingesluit moes gewees het, maar wat bedoelde belastingpligtige versuim het om aldus in te sluit en wat op 1 November 1996 aan die Kommissaris onbekend was; of
 - 20 (d) by die Kommissaris vir die doeleindes van normale belasting geregistreer is en vir enige rente, boete of addisionele belasting ingevolge die Inkomstebelastingwet, 1962, aanspreeklik is ten opsigte van die laat betaling of onderbetaling van enige normale belasting, behalwe normale belasting wat betaalbaar geword het vanweë die blootlegging deur
 - 30 bedoelde beplatingpligtige van besonderhede beoog in paragraaf (c), met betrekking tot enige jaar van aanslag wat op of voor 31 Desember 1994 geëindig het, en wat—
 - (i) alle opgawes van inkomste vir alle jare van aanslag eindigende op of voor 31 Desember 1996, op of voor die laaste dag van die verligtingstydperk verstrek; of
 - 35 (ii) reëlins gedurende die verligtingstydperk met die Kommissaris tref om alle opgawes van inkomste te verstrek ten opsigte van—
 - (aa) alle jare van aanslag wat op of voor 31 Desember 1995 geëindig het, binne drie maande na die laaste dag van die verligtingstydperk; en
 - 40 (bb) 'n jaar van aanslag wat eindig gedurende die tydperk van 12 maande eindigende op 31 Desember 1996, binne 15 maande na die einde van sodanige jaar van aanslag; (iv)
 - (iii) “kwalifiserende ondernemer” enige ondernemer wat—
 - 45 (a) op 26 April 1994 nie by die Kommissaris vir die doeleindes van belasting op toegevoegde waarde geregistreer was nie, en nie op of voor daardie datum aansoek by die Kommissaris gedoen het om vir daardie doeleindes geregistreer te word nie;
 - (b) op 26 April 1994 aldus geregistreer was, maar ten opsigte van wie die Kommissaris, vanweë die feit dat bedoelde ondernemer se verblyfplek vir die doeleindes van belasting op toegevoegde waarde op daardie datum aan die Kommissaris onbekend was, nie in staat was om die bepalings van 'n wet wat belasting op toegevoegde waarde hef, toe te pas nie;
 - 50 (c) voorheen 'n opgawe ingevolge die Wet op Toegevoegde Waarde, 1991, aan die Kommissaris verstrek het, waar, by die toepassing van artikel 27 van genoemde Wet, bedoelde ondernemer 'n ondernemer is wat in—
 - (i) Kategorie A val, met betrekking tot 'n belastingtydperk wat op of voor 10 April 1994 geëindig het; en
 - 55 (ii) enige ander Kategorie val, met betrekking tot 'n belastingtydperk wat op of voor 10 Maart 1994 geëindig het, en gedurende die verligtingstydperk volledige en juiste besonderhede vir die doeleindes van enige berekening van belasting op toegevoegde
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- required to be included in such return, but which such taxpayer failed so to include and which were unknown to the Commissioner as at 1 November 1996; or
- (d) is registered with the Commissioner for normal tax purposes and is liable for any interest, penalty or additional tax in terms of the Income Tax Act, 1962, in respect of the late payment or underpayment of any normal tax, other than normal tax which has become payable as a result of the disclosure by such taxpayer of details contemplated in paragraph (c), in relation to any year of assessment which ended on or before 31 December 1994 and who—
- (i) submits all returns of income for all years of assessment ending on or before 31 December 1996, on or before the last day of the relief period; or
- (ii) makes arrangements with the Commissioner during the relief period to submit all returns of income in respect of—
- (aa) all years of assessment which ended on or before 31 December 1995, within three months after the last day of the relief period; and
- (bb) any year of assessment ending during the 12 months' period ending on 31 December 1996, within 15 months after the end of such year of assessment; (ii)
- (v) "qualifying vendor" means any vendor who—
- (a) was not registered with the Commissioner for the purposes of value-added tax as at 26 April 1994 and had not on or before that date applied to the Commissioner to be registered for those purposes;
- (b) was so registered as at 26 April 1994, but in respect of whom the Commissioner was unable to enforce any law imposing value-added tax by reason of the fact that such vendor's whereabouts for the purposes of value-added tax, were unknown to the Commissioner on that date;
- (c) has previously rendered a return in terms of the Value-Added Tax Act, 1991, to the Commissioner, where, for the purposes of section 27 of the said Act such vendor is a vendor falling within—
- (i) Category A, in relation to any tax period which ended on or before 10 April 1994; and
- (ii) any other Category, in relation to any tax period which ended on or before 10 March 1994,
- and during the relief period discloses to the Commissioner full and true details for the purposes of any calculation of value-added tax payable or refundable, which were required to be included in such return but which such vendor had failed so to include and which were unknown to the Commissioner as at 1 November 1996; or
- (d) is registered with the Commissioner for value-added tax purposes and is liable for any interest, penalty or additional tax in terms of the Value-Added Tax Act, 1991, in respect of the late payment or underpayment of any value-added tax, other than any value-added tax which has become payable as a result of the disclosure of details by such vendor as contemplated in paragraph (c), where, for the purposes of section 27 of the said Act, such vendor is a vendor falling within—
- (i) Category A, in relation to any tax period which ended on or before 10 April 1994; and
- (ii) any other Category, in relation to any tax period which ended on or before 10 March 1994,
- and who—
- (aa) submits all returns in respect of value-added tax for all tax periods which ended on or before 31 October 1996, on or before the last day of the relief period; or
- (bb) makes arrangements with the Commissioner during the relief period to submit such returns within six months after the last day of the relief period; (iii)

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- waarde betaalbaar of terugbetaalbaar aan die Kommissaris blootlê, wat in bedoelde opgawe ingesluit moes gewees het, maar wat bedoelde ondernemer versuim het om aldus in te sluit en wat op 1 November 1996 aan die Kommissaris onbekend was; of
- 5 (d) by die Kommissaris vir die doeleindes van belasting op toegevoegde waarde geregistreer is en vir enige rente, boete of addisionele belasting ingevolge die Wet op Toegevoegde Waarde, 1991, aanspreeklik is ten opsigte van die laat betaling of onderbetaling van enige belasting op toegevoegde waarde, behalwe belasting op toegevoegde waarde wat
- 10 betaalbaar geword het vanweë die blootlegging deur bedoelde ondernemer van besonderhede soos beoog in paragraaf (c), waar, by die toepassing van artikel 27 van genoemde Wet, bedoelde ondernemer 'n ondernemer is wat in—
- (i) Kategorie A val, met betrekking tot 'n belastingtydperk wat op of
- 15 voor 10 April 1994 geëindig het; en
- (ii) enige ander Kategorie val, met betrekking tot 'n belastingtydperk wat op of voor 10 Maart 1994 geëindig het,
- en wat—
- (aa) alle opgawes ten opsigte van belasting op toegevoegde waarde vir
- 20 alle belastingtydperke wat op of voor 31 Oktober 1996 geëindig het, op of voor die laaste dag van die verligtingstydperk verstrek; en
- (bb) reëlins gedurende die verligtingstydperk met die Kommissaris tref om bedoelde opgawes binne ses maande na die laaste dag van die verligtingstydperk te verstrek; (v)
- 25 (iv) “kwalifiserende werkgewer” enige werkgewer wat—
- (a) op 26 April 1994 nie by die Kommissaris vir die doeleindes van werknemersbelasting geregistreer was nie, en nie op of voor daardie datum aansoek by die Kommissaris gedoen het om vir daardie doeleindes geregistreer te word nie;
- 30 (b) op 26 April 1994 aldus geregistreer was, maar ten opsigte van wie die Kommissaris, vanweë die feit dat bedoelde werkgewer se verblyfplek vir die doeleindes van werknemersbelasting aan die Kommissaris onbekend was op daardie datum, nie in staat was om 'n wet wat die betaling van werknemersbelasting bepaal, toe te pas nie;
- 35 (c) voorheen 'n verklaring ingevolge paragraaf 14(2) van die Vierde Bylae by die Inkomstebelastingwet, 1962, aan die Kommissaris verstrek het, ten opsigte van 'n tydperk wat op of voor 28 Februarie 1994 geëindig het en gedurende die verligtingstydperk volledige en juiste besonderhede van enige bedrag van werknemersbelasting wat afgetrek of teruggehou moes gewees het van enige besoldiging van 'n werknemer gedurende bedoelde tydperk aan die Kommissaris blootlê, wat in bedoelde verklaring ingesluit moes gewees het, maar wat bedoelde werkgewer versuim het om aldus in te sluit en wat op 1 November 1996
- 45 aan die Kommissaris onbekend was; of
- (d) by die Kommissaris vir die doeleindes van werknemersbelasting geregistreer is en vir enige rente of boete ingevolge die Inkomstebelastingwet, 1962, aanspreeklik is ten opsigte van die laat betaling of onderbetaling van enige werknemersbelasting, behalwe werknemersbelasting wat betaalbaar geword het vanweë die blootlegging deur bedoelde werkgewer van besonderhede soos beoog in paragraaf (c), met betrekking tot enige tydperk wat op of voor 28 Februarie 1994 geëindig het, en wat—
- 50 (i) alle verklarings ten opsigte van werknemersbelasting vir alle tydperke wat op of voor 31 Oktober 1996 geëindig het, op of voor die laaste dag van die verligtingstydperk verstrek; of
- (ii) reëlins gedurende die verligtingstydperk met die Kommissaris tref om bedoelde verklarings binne ses maande na die laaste dag van die verligtingstydperk te verstrek; (iii)
- 55 (v) “Verkoopbelastingwette” die Verkoopbelastingwet, 1978, saamgelees met artikel 85(2) van die Wet op Belasting op Toegevoegde Waarde, 1991, en 'n wet van 'n voormalige staat of gebied ingevolge waarvan verkoopbelasting hefbaar is of was; (vii)
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- (vi) "relief period" means the period from 1 November 1996 until 28 February 1997; (vi)
- (vii) "Sales Tax Acts" means the Sales Tax Act, 1978, read with section 85(2) of the Value-Added Tax Act, 1991, and any law of a former state or territory in terms of which a sales tax is or was leviable. (v) 5
- (2) Any reference in this Act—
 - (a) to any tax contemplated in this Act shall be construed as including a reference to any similar tax imposed by a law of a former state or territory; and
 - (b) to any interest, penalty or additional tax contemplated in this Act shall be construed as including a reference to any similar interest, penalty or additional tax imposed by a law of a former state or territory. 10

CHAPTER I**APPLICATION PROCEDURES****Application for relief in respect of persons not registered or whose whereabouts were unknown 15**

- 2. (1) Any person contemplated in paragraph (a) or (b) of the definition of—
 - (a) "qualifying taxpayer" in section 1 may, during the relief period, apply in writing to the Commissioner in such form as the Commissioner may prescribe, for the relief contemplated in section 5(1);
 - (b) "qualifying employer" in section 1 may, during the relief period, apply in writing to the Commissioner, in such form as the Commissioner may prescribe, for the relief contemplated in section 6(1); or 20
 - (c) "qualifying vendor" in section 1 may, during the relief period, apply in writing to the Commissioner, in such form as the Commissioner may prescribe, for the relief contemplated in section 7(1). 25
- (2) Any application contemplated in subsection (1) shall be accompanied by a written undertaking by the person concerned that such person will—
 - (a) comply with such provisions of any law as relate to such person's liability for—
 - (i) normal tax in respect of the last two years of assessment which ended before 1 March 1996; 30
 - (ii) any employees' tax which became payable by such person in respect of all periods which ended on or before 31 October 1996, other than any tax contemplated in section 6(1)(a); or
 - (iii) any value-added tax which became payable by such person in respect of all tax periods which ended on or before 31 October 1996, other than any tax contemplated in section 7(1)(a), 35
 as the case may be; and
 - (b) pay any tax contemplated in paragraph (a) which is due by such person—
 - (i) within a period of one year after the last day of the relief period; or 40
 - (ii) where such person has agreed to pay such tax within a shorter period, within such shorter period.

Deeming application for relief as result of disclosure of certain details

- 3. Any person contemplated in paragraph (c) of the definition of—
 - (a) "qualifying taxpayer" in section 1 shall be deemed to have applied for the relief contemplated in section 5(2) by reason of the disclosure of the details contemplated in that paragraph; 45
 - (b) "qualifying employer" in section 1 shall be deemed to have applied for the relief contemplated in section 6(2) by reason of the disclosure of the details contemplated in that paragraph; or 50

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- (vi) "verligtingstydperk" die tydperk vanaf 1 November 1996 tot 28 Februarie 1997; (vi)
- (vii) "voormalige staat of gebied" die voormalige Republieke van Transkei, Bophuthatswana, Venda en Ciskei en enige gebied wat kragtens artikel 26 van die Grondwet van die Selfregerende Gebiede, 1971 (Wet No. 21 van 1971), voor die herroeping daarvan, tot 'n selfregerende gebied verklaar is. (ii)
- (2) 'n Verwysing in hierdie Wet—
- (a) na 'n belasting in hierdie Wet beoog, word uitgelê asof dit 'n verwysing na 'n soortgelyke belasting by 'n wet van 'n voormalige staat of gebied gehef, insluit; en
- (b) na enige rente, boete of addisionele belasting in hierdie Wet beoog, word uitgelê asof dit 'n verwysing na enige soortgelyke rente, boete of addisionele belasting by 'n wet van 'n voormalige staat of gebied gehef, insluit.

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AANSOEKPROSEDURES

Aansoek om verligting ten opsigte van persone nie geregistreer nie of wie se verblyfplek onbekend was

2. (1) 'n Persoon beoog in paragraaf (a) of (b) van die omskrywing van—
- (a) "kwalifiserende belastingpligtige" in artikel 1 kan, gedurende die verligtingstydperk, skriftelik by die Kommissaris aansoek doen, in die vorm wat die Kommissaris voorskryf, om die verligting in artikel 5(1) beoog;
- (b) "kwalifiserende werkgewer" in artikel 1 kan, gedurende die verligtingstydperk, skriftelik by die Kommissaris aansoek doen, in die vorm wat die Kommissaris voorskryf, om die verligting in artikel 6(1) beoog;
- (c) "kwalifiserende ondernemer" in artikel 1 kan, gedurende die verligtingstydperk, skriftelik by die Kommissaris aansoek doen, in die vorm wat die Kommissaris voorskryf, om die verligting in artikel 7(1) beoog.
- (2) 'n Aansoek beoog in subartikel (1) word vergesel van 'n skriftelike onderneming deur die betrokke persoon dat bedoelde persoon—
- (a) aan die bepalings van enige wet wat betrekking het op bedoelde persoon se aanspreeklikheid vir—
- (i) normale belasting ten opsigte van die laaste twee jare van aanslag wat voor 1 Maart 1996 geëindig het;
- (ii) enige werknemersbelasting wat deur bedoelde persoon betaalbaar geword het ten opsigte van alle tydperke wat op of voor 31 Oktober 1996 geëindig het, behalwe enige belasting beoog in artikel 6(1)(a); of
- (iii) enige belasting op toegevoegde waarde wat deur bedoelde persoon betaalbaar geword het ten opsigte van alle belastingtydperke wat op of voor 31 Oktober 1996 geëindig het, behalwe enige belasting beoog in artikel 7(1)(a),
- na gelang van die geval, sal voldoen; en
- (b) enige belasting beoog in paragraaf (a) wat deur bedoelde persoon verskuldig is—
- (i) binne 'n tydperk van een jaar na die laaste dag van die verligtingstydperk; of
- (ii) waar bedoelde persoon ingestem het om bedoelde belasting binne 'n korter tydperk te betaal, binne bedoelde korter tydperk, sal betaal.

50 Geagte aansoek om verligting as gevolg van blootlegging van sekere besonderhede

3. 'n Persoon beoog in paragraaf (c) van die omskrywing van—
- (a) "kwalifiserende belastingpligtige" in artikel 1 word geag aansoek te gedoen het om die verligting beoog in artikel 5(2) vanweë die blootlegging van die besonderhede in daardie paragraaf beoog;
- (b) "kwalifiserende werkgewer" in artikel 1 word geag aansoek te gedoen het om die verligting beoog in artikel 6(2) vanweë die blootlegging van die besonderhede in daardie paragraaf beoog; of

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(c) "qualifying vendor" in section 1 shall be deemed to have applied for the relief contemplated in section 7(2) by reason of the disclosure of the details contemplated in that paragraph, on written disclosure of the relevant details during the relief period, to the Commissioner. 5

Deeming application for relief in respect of interest, penalty and additional tax

4. Any person contemplated in paragraph (d) of the definition of—
 (a) "qualifying taxpayer" in section 1 shall be deemed to have applied for the relief contemplated in section 5(3);
 (b) "qualifying employer" in section 1 shall be deemed to have applied for the relief contemplated in section 6(3); or 10
 (c) "qualifying vendor" in section 1 shall be deemed to have applied for the relief contemplated in section 7(3), on submission, or the arrangement for the submission, of the relevant returns or declarations contemplated in the said paragraphs, respectively. 15

CHAPTER II

SCOPE OF RELIEF

Income tax

5. (1) Subject to sections 9 and 10, any person contemplated in paragraph (a) or (b) of the definition of "qualifying taxpayer" in section 1 who has applied for relief under section 2(1)(a), shall not be— 20

- (a) liable for the payment of any normal tax due in respect of any year of assessment which ended on or before 28 February 1994;
- (b) liable for the payment of any interest due in terms of the Income Tax Act, 1962 (Act No. 58 of 1962), in respect of the late payment or underpayment of any normal tax referred to in section 2(2)(a)(i), in so far as such interest is due in respect of a period ending not later than the last day of the relief period; 25
- (c) liable for any penalty or additional tax in terms of the said Act, in respect of the non-payment or late payment of any normal tax referred to in paragraph (a) or (b); and 30
- (d) subject to criminal prosecution for offences committed in relation to any normal tax referred to in paragraph (a) or (b).

(2) Subject to section 9, any person contemplated in paragraph (c) of the definition of "qualifying taxpayer" in section 1 who is in terms of section 3(a) deemed to have applied for relief, shall, in respect of any normal tax which has become payable as a result of the disclosure, as contemplated in that paragraph, of full and true details of any income, deduction or allowance, not be liable for any— 35

- (a) interest in terms of the Income Tax Act, 1962, in respect of the non-payment of such normal tax; or
- (b) penalty or additional tax in terms of the said Act, in respect of the non-payment of such normal tax, 40

in so far as such interest, penalty or additional tax is due in respect of a period ending not later than the last day of the relief period.

(3) Subject to section 9, any person contemplated in paragraph (d) of the definition of "qualifying taxpayer" in section 1, who is in terms of section 4(a) deemed to have applied for relief, shall not be liable for any interest, penalty or additional tax due in terms of the Income Tax Act, 1962, in respect of the late payment or underpayment of any normal tax in relation to any year of assessment which ended on or before 31 December 1994, arising from any details included by such person in any return of income in respect of any such year of assessment— 45 50

- (a) which is submitted on or before the last day of the relief period; or

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- (c) “kwalifiserende ondernemer” in artikel 1 word geag aansoek te gedoen het om die verligting beoog in artikel 7(2) vanweë die blootlegging van die besonderhede in daardie paragraaf beoog,
by skriftelike blootlegging aan die Kommissaris van die betrokke besonderhede gedurende die verligtingstydperk.

Geagte aansoek om verligting ten opsigte van rente, boete en addisionele belasting

4. 'n Persoon beoog in paragraaf (d) van die omskrywing van—
(a) “kwalifiserende belastingpligtige” in artikel 1 word geag aansoek te gedoen het om die verligting in artikel 5(3) beoog;
10 (b) “kwalifiserende werkgewer” in artikel 1 word geag aansoek te gedoen het om die verligting in artikel 6(3) beoog; of
(c) “kwalifiserende ondernemer” in artikel 1 word geag aansoek te gedoen het om die verligting in artikel 7(3) beoog,
by verstrekking, of die reëling vir die verstrekking, van die betrokke opgawes of
15 verklarings onderskeidelik in genoemde paragrawe beoog.

HOOFSTUK II

OMVANG VAN VERLIGTING

Inkomstebelasting

5. (1) Behoudens artikels 9 en 10 is 'n persoon beoog in paragraaf (a) of (b) van die
20 omskrywing van “kwalifiserende belastingpligtige” in artikel 1 wat kragtens artikel 2(1)(a) aansoek om verligting gedoen het—
(a) nie aanspreeklik nie vir die betaling van enige normale belasting verskuldig ten opsigte van 'n jaar van aanslag wat op of voor 28 Februarie 1994 geëindig het;
25 (b) nie aanspreeklik nie vir die betaling van enige rente verskuldig ingevolge die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), ten opsigte van die laat betaling of onderbetaling van enige normale belasting in artikel 2(2)(a)(i) bedoel, vir sover bedoelde rente verskuldig is ten opsigte van 'n tydperk eindigende nie later nie as die laaste dag van die verligtingstydperk;
30 (c) nie aanspreeklik nie vir enige boete of addisionele belasting ingevolge bedoelde Wet ten opsigte van die nie-betaling of laat betaling van enige normale belasting in paragraaf (a) of (b) bedoel; en
(d) nie onderworpe nie aan kriminele vervolging weens misdrywe gepleeg met betrekking tot enige normale belasting in paragraaf (a) of (b) bedoel.
35 (2) Behoudens artikel 9 is enige persoon beoog in paragraaf (c) van die omskrywing van “kwalifiserende belastingpligtige” in artikel 1 wat ingevolge artikel 3(a) geag word aansoek om verligting te gedoen het, ten opsigte van enige normale belasting wat betaalbaar geword het vanweë die blootlegging, soos in daardie paragraaf beoog, van volledige en juiste besonderhede van enige inkomste, aftrekking of vermindering, nie
40 aanspreeklik nie vir enige—
(a) rente ingevolge die Inkomstebelastingwet, 1962, ten opsigte van die nie-betaling van bedoelde normale belasting; of
(b) boete of addisionele belasting ingevolge genoemde Wet, ten opsigte van die nie-betaling van bedoelde normale belasting,
45 vir sover bedoelde rente, boete of addisionele belasting verskuldig is ten opsigte van 'n tydperk eindigende nie later nie as die laaste dag van die verligtingstydperk.
(3) Behoudens artikel 9 is 'n persoon beoog in paragraaf (d) van die omskrywing van “kwalifiserende belastingpligtige” in artikel 1, wat ingevolge artikel 4(a) geag word aansoek om verligting te gedoen het, nie aanspreeklik nie vir enige rente, boete of
50 addisionele belasting ingevolge die Inkomstebelastingwet, 1962, ten opsigte van die laat betaling of onderbetaling van enige normale belasting met betrekking tot 'n jaar van aanslag wat op of voor 31 Desember 1994 geëindig het, wat ontstaan het uit enige besonderhede deur bedoelde persoon ingesluit in 'n opgawe van inkomste ten opsigte van enige bedoelde jaar van aanslag—
55 (a) wat op of voor die laaste dag van die verligtingstydperk verstrekkend is; of

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(b) for which the qualifying taxpayer has made arrangements as contemplated in paragraph (d)(ii) of the definition of "qualifying taxpayer" in section 1, in so far as such interest, penalty or additional tax is due in respect of a period ending not later than the last day of the relief period.

Employees' tax

5

6. (1) Subject to sections 9 and 10, any person contemplated in paragraph (a) or (b) of the definition of "qualifying employer" in section 1 who has applied for relief under section 2(1)(b), shall not be—

- (a) liable for the payment of any employees' tax which such person was required to deduct or withhold from remuneration paid by such person or which such person became liable to pay in respect of any period which ended on or before 28 February 1994, whether or not such employees' tax was in fact deducted or withheld by such person; 10
- (b) liable for the payment of any interest due in terms of the Income Tax Act, 1962 (Act No. 58 of 1962), in respect of the late payment of any employees' tax referred to in section 2(2)(a)(ii), in so far as such interest is due in respect of a period ending not later than the last day of the relief period; 15
- (c) liable for any penalty in terms of the said Act, in respect of the non-payment or late payment of any employees' tax referred to in paragraph (a) or (b); and
- (d) subject to criminal prosecution for offences committed in relation to any employees' tax referred to in paragraph (a) or (b). 20

(2) Subject to section 9, any person contemplated in paragraph (c) of the definition of "qualifying employer" in section 1 who is in terms of section 3(b) deemed to have applied for relief, shall, in respect of any employees' tax which has become payable as a result of the disclosure, as contemplated in that paragraph, of full and true details of any amount of employees' tax required to be deducted or withheld from any remuneration, not be liable for any— 25

- (a) interest in terms of the Income Tax Act, 1962, in respect of the non-payment of such employees' tax; or
- (b) penalty in terms of the said Act, in respect of the non-payment of such employees' tax, 30

in so far as such interest or penalty is due in respect of a period ending not later than the last day of the relief period.

(3) Subject to section 9, any person contemplated in paragraph (d) of the definition of "qualifying employer" in section 1, who is in terms of section 4(b) deemed to have applied for relief, shall not be liable for any interest or penalty due in terms of the Income Tax Act, 1962, in respect of the late payment or underpayment of any employees' tax in relation to any period which ended on or before 28 February 1994, arising from any details included by such person in any declaration in respect of any such period— 40

- (a) which is submitted on or before the last day of the relief period; or
- (b) for which the qualifying employer has made arrangements as contemplated in paragraph (d)(ii) of the definition of "qualifying employer" in section 1, 45

in so far as such interest or penalty is due in respect of a period ending not later than the last day of the relief period.

Value-added tax

7. (1) Subject to sections 9 and 10, any person contemplated in paragraph (a) or (b) of the definition of "qualifying vendor" in section 1 who has applied for relief under section 2(1)(c), shall not be—

- (a) liable for the payment of any value-added tax in respect of the supply of goods or services or imported services or on the importation of goods on or before 28 February 1994; 50
- (b) liable for the payment of any interest due in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), in respect of the late payment of any value-added

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- (b) waarvoor die kwalifiserende belastingpligtige reëlins getref het soos beoog in paragraaf (d)(ii) van die omskrywing van "kwalifiserende belastingpligtige" in artikel 1,
vir sover bedoelde rente, boete of addisionele belasting verskuldig is ten opsigte van 'n
5 tydperk eindigende nie later nie as die laaste dag van die verligtingstydperk.

Werknemersbelasting

6. (1) Behoudens artikels 9 en 10 is 'n persoon beoog in paragraaf (a) of (b) van die omskrywing van "kwalifiserende werkgewer" in artikel 1 wat kragtens artikel 2(1)(b) aansoek om verligting gedoen het—
- 10 (a) nie aanspreeklik nie vir die betaling van enige werknemersbelasting wat bedoelde persoon moes afgetrek of teruggehou het van besoldiging deur bedoelde persoon betaal of wat bedoelde persoon aanspreeklik geword het om te betaal ten opsigte van 'n tydperk wat op of voor 28 Februarie 1994 geëindig het, ongeag of sodanige werknemersbelasting inderdaad deur
15 bedoelde persoon afgetrek of teruggehou is;
- (b) nie aanspreeklik nie vir die betaling van enige rente verskuldig ingevolge die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), ten opsigte van die laat betaling van enige werknemersbelasting in artikel 2(2)(a)(ii) bedoel, vir
20 sover bedoelde rente verskuldig is ten opsigte van 'n tydperk eindigende nie later nie as die laaste dag van die verligtingstydperk;
- (c) nie aanspreeklik nie vir enige boete ingevolge bedoelde Wet ten opsigte van die nie-betaling of laat betaling van enige werknemersbelasting in paragraaf (a) of (b) bedoel; en
- (d) nie onderworpe nie aan kriminele vervolging weens misdrywe gepleeg met
25 betrekking tot enige werknemersbelasting in paragraaf (a) of (b) bedoel.
- (2) Behoudens artikel 9 is enige persoon beoog in paragraaf (c) van die omskrywing van "kwalifiserende werkgewer" in artikel 1 wat ingevolge artikel 3(b) geag word aansoek om verligting te gedoen het, ten opsigte van enige werknemersbelasting wat betaalbaar geword het vanweë die blootlegging, soos beoog in daardie paragraaf, van
30 volledige en juiste besonderhede van enige werknemersbelasting wat van enige besoldiging afgetrek of teruggehou moes gewees het, nie aanspreeklik nie vir enige—
- (a) rente ingevolge die Inkomstebelastingwet, 1962, ten opsigte van die nie-betaling van bedoelde werknemersbelasting; of
- (b) boete ingevolge genoemde Wet, ten opsigte van die nie-betaling van
35 bedoelde werknemersbelasting,
- vir sover bedoelde rente of boete verskuldig is ten opsigte van 'n tydperk eindigende nie later nie as die laaste dag van die verligtingstydperk.
- (3) Behoudens artikel 9 is 'n persoon beoog in paragraaf (d) van die omskrywing van "kwalifiserende werkgewer" in artikel 1, wat ingevolge artikel 4(b) geag word aansoek
40 om verligting te gedoen het, nie aanspreeklik nie vir enige rente of boete verskuldig ingevolge die Inkomstebelastingwet, 1962, ten opsigte van die laat betaling of onderbetaling van enige werknemersbelasting met betrekking tot 'n tydperk wat op of voor 28 Februarie 1994 geëindig het, wat ontstaan het uit enige besonderhede deur bedoelde persoon ingesluit in 'n verklaring ten opsigte van enige bedoelde tydperk—
- 45 (a) wat op of voor die laaste dag van die verligtingstydperk verstrek is; of
- (b) waarvoor die kwalifiserende werkgewer reëlins getref het soos beoog in paragraaf (d)(ii) van die omskrywing van "kwalifiserende werkgewer" in artikel 1,
- vir sover bedoelde rente of boete verskuldig is ten opsigte van 'n tydperk eindigende
50 nie later nie as die laaste dag van die verligtingstydperk.

Belasting op toegevoegde waarde

7. (1) Behoudens artikels 9 en 10 is 'n persoon beoog in paragraaf (a) of (b) van die omskrywing van "kwalifiserende ondernemer" in artikel 1 wat kragtens artikel 2(1)(c) aansoek om verligting gedoen het—
- 55 (a) nie aanspreeklik nie vir die betaling van enige belasting op toegevoegde waarde ten opsigte van die lewering van goed of dienste of ingevoerde dienste of op die invoer van goed op of voor 28 Februarie 1994;
- (b) nie aanspreeklik nie vir die betaling van enige rente verskuldig ingevolge die Wet op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), ten opsigte van

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tax referred to in section 2(2)(a)(iii), in so far as such interest is due in respect of a period ending not later than the last day of the relief period;

(c) liable for any penalty or additional tax in terms of the said Act, in respect of the non-payment or late payment of any value-added tax referred to in paragraph (a) or (b); and

(d) subject to criminal prosecution for offences committed in relation to any value-added tax referred to in paragraph (a) or (b).

(2) Subject to section 9, any person contemplated in paragraph (c) of the definition of "qualifying vendor" in section 1 who is in terms of section 3(c) deemed to have applied for relief, shall, in respect of any value-added tax which has become payable as a result of the disclosure, as contemplated in that paragraph, of full and true details of any calculation, not be liable for any—

(a) interest in terms of the Value-Added Tax Act, 1991, in respect of the non-payment of such value-added tax; or

(b) penalty or additional tax in terms of the said Act, in respect of the non-payment of such value-added tax,

in so far as such interest, penalty or additional tax is due in respect of a period ending not later than the last day of the relief period.

(3) Subject to section 9, any person contemplated in paragraph (d) of the definition of "qualifying vendor" in section 1, who is in terms of section 4(c) deemed to have applied for relief, shall not be liable for any interest, penalty or additional tax due in terms of the Value-Added Tax Act, 1991, in respect of the late payment or underpayment of any value-added tax where, for the purposes of section 27 of the said Act, such person is a vendor falling within—

(a) Category A, in relation to any tax period which ended on or before 10 April 1994; and

(b) any other Category, in relation to any tax period which ended on or before 10 March 1994,

arising from any details included by such person in any return in respect of any such tax period—

(i) which is submitted on or before the last day of the relief period; or

(ii) for which the qualifying vendor has made arrangements as contemplated in paragraph (d)(ii) of the definition of "qualifying vendor" in section 1,

in so far as such interest, penalty or additional tax is due in respect of a period ending not later than the last day of the relief period.

Sales tax

8. Subject to section 9, where any penalty is due in terms of the Sales Tax Acts in respect of any sales tax for which any person is held liable, such person shall not be liable for such penalty.

CHAPTER III

MISCELLANEOUS PROVISIONS

Non-qualifying amounts

9. Any relief contemplated in this Act shall not apply to any—

(a) tax, interest, penalty or additional tax which was paid by any person before 1 November 1996; or

(b) tax which, where any person is a person contemplated in paragraph (a) or (b) of the definition of "qualifying employer", "qualifying taxpayer" or "qualifying vendor", respectively, in section 1, is payable or becomes payable in consequence of—

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- die laat betaling van enige belasting op toegevoegde waarde in artikel 2(2)(a)(iii) bedoel, vir sover bedoelde rente verskuldig is ten opsigte van 'n tydperk eindigende nie later nie as die laaste dag van die verligtingstydperk;
- (c) nie aanspreeklik nie vir enige boete of addisionele belasting ingevolge bedoelde Wet ten opsigte van die nie-betaling of laat betaling van enige belasting op toegevoegde waarde in paragraaf (a) of (b) bedoel; en
- (d) nie onderworpe nie aan kriminele vervolging weens misdrywe gepleeg met betrekking tot enige belasting op toegevoegde waarde in paragraaf (a) of (b) bedoel.
- (2) Behoudens artikel 9 is enige persoon beoog in paragraaf (c) van die omskrywing van "kwalifiserende ondernemer" in artikel 1 wat ingevolge artikel 3(c) geag word aansoek om verligting te gedoen het, ten opsigte van enige belasting op toegevoegde waarde wat betaalbaar geword het vanweë die blootlegging, soos beoog in daardie paragraaf, van volledige en juiste besonderhede van enige berekening, nie aanspreeklik nie vir enige—
- (a) rente ingevolge die Wet op Toegevoegde Waarde, 1991, ten opsigte van die nie-betaling van bedoelde belasting op toegevoegde waarde; of
- (b) boete of addisionele belasting ingevolge genoemde Wet, ten opsigte van die nie-betaling van bedoelde belasting op toegevoegde waarde,
- vir sover bedoelde rente, boete of addisionele belasting verskuldig is ten opsigte van 'n tydperk eindigende nie later nie as die laaste dag van die verligtingstydperk.
- (3) Behoudens artikel 9 is 'n persoon beoog in paragraaf (d) van die omskrywing van "kwalifiserende ondernemer" in artikel 1, wat ingevolge artikel 4(c) geag word aansoek om verligting te gedoen het, nie aanspreeklik nie vir enige rente, boete of addisionele belasting verskuldig ingevolge die Wet op Belasting op Toegevoegde Waarde, 1991, ten opsigte van die laat betaling of onderbetaling van enige belasting op toegevoegde waarde, waar, by die toepassing van artikel 27 van genoemde Wet bedoelde persoon 'n ondernemer is wat binne—
- (a) Kategorie A val, met betrekking tot 'n belastingtydperk wat op of voor 10 April 1994 geëindig het; en
- (b) enige ander Kategorie val, met betrekking tot 'n belastingtydperk wat op of voor 10 Maart 1994 geëindig het,
- wat ontstaan het uit enige besonderhede deur bedoelde persoon ingesluit in 'n opgawe ten opsigte van enige bedoelde belastingtydperk—
- (i) wat op of voor die laaste dag van die verligtingstydperk verstrek is; of
- (ii) waarvoor die kwalifiserende ondernemer reëlins getref het soos beoog in paragraaf (d)(ii) van die omskrywing van "kwalifiserende ondernemer" in artikel 1,
- vir sover bedoelde rente, boete of addisionele belasting verskuldig is ten opsigte van 'n tydperk eindigende nie later nie as die laaste dag van die verligtingstydperk.

Verkoopbelasting

8. Behoudens artikel 9 waar 'n boete ingevolge die Verkoopbelastingwette verskuldig is ten opsigte van enige verkoopbelasting waarvoor 'n persoon aanspreeklik gehou word, word bedoelde persoon nie aanspreeklik gehou vir bedoelde boete nie.

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HOOFSTUK III

DIVERSE BEPALINGS

Nie-kwalifiserende bedrae

9. Enige verligting beoog in hierdie Wet is nie van toepassing nie op enige—
- (a) belasting, rente, boete of addisionele belasting wat deur 'n persoon voor 1 November 1996 betaal is; of
- (b) belasting wat, waar 'n persoon 'n persoon beoog in paragraaf (a) of (b) van die omskrywing van onderskeidelik "kwalifiserende werkgewer", "kwalifiserende belastingpligtige" of "kwalifiserende ondernemer" in artikel 1 is, wat betaalbaar is of word as gevolg van—

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- (i) any return, declaration or information furnished by any person or any representative of such person to the Commissioner before 19 July 1995; or
- (ii) an investigation into the affairs of such person commenced by the Commissioner before 1 November 1996 and of which such person or any representative of such person was aware. 5

Withdrawal of relief

10. Any relief granted to a person contemplated in paragraph (a) or (b) of the definition of “qualifying employer”, “qualifying taxpayer” or “qualifying vendor” in section 1, as the case may be, shall be withdrawn by the Commissioner if such person— 10

- (a) wilfully makes any default in complying with the undertaking referred to in section 2(2) in so far as it relates to the compliance of any law as contemplated in section 2(2)(a); or
- (b) without reasonable grounds, fails to pay any tax contemplated in section 2(2)(a) which is due by such person, within the periods contemplated in section 2(2)(b). 15

Short title and commencement

11. This Act shall be called the Final Relief on Tax, Interest, Penalty and Additional Tax Act, 1996, and shall be deemed to have come into operation on 1 November 1996.

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- (i) enige opgawe, verklaring of inligting deur 'n persoon of 'n verteenwoordiger van bedoelde persoon aan die Kommissaris voor 19 Julie 1995 verstrek; of
- 5 (ii) 'n ondersoek na bedoelde persoon se sake waarmee voor 1 November 1996 deur die Kommissaris begin is en waarvan bedoelde persoon of 'n verteenwoordiger van bedoelde persoon, bewus was.

Intrekking van verligting

- 10.** Enige verligting verleen aan 'n persoon beoog in paragraaf (a) of (b) van die omskrywing van “kwalifiserende werkgewer”, “kwalifiserende belastingpligtige” of
- 10 “kwalifiserende ondernemer” in artikel 1, na gelang van die geval, word deur die Kommissaris ingetrek indien bedoelde persoon—

- (a) opsetlik nalaat om die onderneming bedoel in artikel 2(2), vir sover dit betrekking het op die nakoming van 'n wet soos in artikel 2(2)(a) beoog, na te kom; of
- 15 (b) sonder redelike gronde, versuim om enige belasting beoog in artikel 2(2)(a) wat deur bedoelde persoon verskuldig is, binne die tydperke beoog in artikel 2(2)(b), te betaal.

Kort titel en inwerkingtreding

- 11.** Hierdie Wet heet die Wet op Finale Verligting van Belasting, Rente, Boete en
- 20 Addisionele Belasting, 1996, en word geag op 1 November 1996 in werking te getree het.





