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**GENERAL NOTICE****NOTICE 895 OF 2005****SOUTH AFRICAN REVENUE SERVICE****NOTICE OF INTRODUCTION OF BILL INTO PARLIAMENT**

The Minister of Finance intends introducing the Taxation Laws Second Amendment Bill, 2005, into Parliament during June 2005.

**TAXATION LAWS SECOND AMENDMENT BILL, 2005**

To amend the Customs and Excise Act, 1964, so as to further regulate an offence regarding the failure to export goods within the specified period; to substitute a definition; and to require the Commissioner to keep certain Explanatory Notes and to provide for their evidentiary value; to amend the Stamp Duties Act, 1968, so as to delete a certain definition and substitute another; to make further provision for the manner in which instruments shall be written and stamped and for persons liable to stamp instruments; and to repeal a certain requirement in respect of debit entries; to amend the Value-Added Tax Act, 1991, so as to amend a definition; to further regulate the periods when returns must be submitted and to the effect certain consequential amendments relating thereto; and to effect certain textual amendments; to amend the Exchange Control Amnesty and Amendment of Taxation Laws Act, 2003, so as to further regulate the period for submission of tax returns; to amend the Taxation Laws Amendment Act, 2004, so as to further regulate the authority and responsibility to collect the payments referred to in Schedule 3 to that Act; and to provide for matters connected therewith.

Upon introduction of the Bill into Parliament, copies of the Bill can be obtained from the websites of:

**The National Treasury—[www.treasury.gov.za](http://www.treasury.gov.za)**  
**South African Revenue Service—[www.sars.gov.za](http://www.sars.gov.za)**

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