

2007, artikel 68 van Wet 3 van 2008, artikel 104 van Wet 60 van 2008, artikel 33 van Wet 18 van 2009, artikel 119 van Wet 7 van 2010, artikel 26 van Wet 8 van 2010, artikel 129 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, saamgelees met item 196 van Bylae 1 by daardie Wet, artikel 145 van Wet 22 van 2012 en artikel 165 van Wet 31 van 2013 5

95. (1) Artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

- (a) deur in subartikel (1) in die omskrywing van “onderneming” subparagraaf (b)(vi) deur die volgende paragraaf te vervang:
- “(vi) die lewering van elektroniese dienste deur ’n persoon vanaf ’n plek in ’n uitvoerland[—], waar ten minste twee van die volgende omstandighede teenwoordig is—
- (aa) [aan ’n] Die ontvanger van daardie elektroniese dienste [wat] is ’n inwoner van die Republiek [is]; [of]
- (bb) [waar] enige betaling aan daardie persoon ten opsigte van sodanige elektroniese dienste ontstaan van ’n bank geregistreer of gemagtig ingevolge die Bankwet, 1990 (Wet No. 94 van 1990);
- (cc) die ontvanger van daardie elektroniese dienste het ’n besigheidsadres, woonadres of posadres in die Republiek;” en
- (b) deur in subartikel (1) in die omskrywing van “tweedehandse goed” paragraaf (ii) deur die volgende paragraaf te vervang:
- “(ii) goud, goudmuntstukke beoog in artikel 11(1)(k) en goedere wat goud bevat;”.
- (2) Subartikel (1) tree in werking op 1 April 2015. 25

Wysiging van artikel 11 van Wet 89 van 1991, soos gewysig deur artikel 27 van Wet 136 van 1991, Goewermentskennisgewing 2695 van 8 November 1991, artikel 17 van Wet 136 van 1992, artikel 27 van Wet 97 van 1993, artikel 13 van Wet 20 van 1994, artikel 28 van Wet 27 van 1997, artikel 89 van Wet 30 van 1998, artikel 85 van Wet 53 van 1999, artikel 77 van Wet 30 van 2000, artikel 43 van Wet 5 van 2001, artikel 153 van Wet 60 van 2001, artikel 169 van Wet 45 van 2003, artikel 46 van Wet 16 van 2004, artikel 98 van Wet 32 van 2004, artikel 21 van Wet 9 van 2005, artikel 105 van Wet 31 van 2005, artikel 44 van Wet 9 van 2006, artikel 81 van Wet 20 van 2006, artikel 105 van Wet 35 van 2007, artikel 29 van Wet 36 van 2007, Goewermentskennisgewing R.1024 in Staatskoerant 32664 van 30 Oktober 2009, artikel 134 van Wet 24 van 2011 en artikel 169 van Wet 31 van 2013 30 35

96. (1) Artikel 11 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

- (a) deur in subartikel (1) paragraaf (g) te skrap; en
- (b) deur in subartikel (2) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:
- “Waar, by ontstentenis van hierdie artikel, ’n lewering van dienste aan belasting teen die koers bedoel in artikel 7(1) onderworpe sou wees, buiten dienste beoog in artikel 11(2)(k) wat elektroniese dienste is, mits subartikel (3) van hierdie artikel nagekom word, daardie lewering van dienste aan belasting teen die koers van nul persent onderworpe, waar—”.
- (2) Paragraaf (a) van subartikel (1) tree in werking op ’n datum bepaal deur die Minister deur kennisgewing in die Staatskoerant welke kennisgewing nie vroeër as 12 maande na die promulgasie van hierdie Wet gepubliseer mag word nie. 50
- (3) Paragraaf (b) van subartikel (1) tree in werking op 1 April 2015.

Amendment of section 12 of Act 89 of 1991, as amended by section 18 of Act 136 of 1992, section 14 of Act 20 of 1994, section 22 of Act 37 of 1996, section 69 of Act 19 of 2001 section 154 of Act 60 of 2001, section 117 of Act 74 of 2002, section 99 of Act 32 of 2004, section 45 of Act 9 of 2006, section 82 of Act 20 of 2006, section 109 of Act 60 of 2008, section 147 of Act 22 of 2012 and section 170 of Act 31 of 2013 5

97. (1) Section 12 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for paragraph (l) of the following paragraph:

“(l) the supply of any goods or services by a bargaining council that is established in terms of section 27 of the Labour Relations Act, 1995 (Act No. 66 of 1995), to any of its members [**to the extent that the consideration for such supply consists of membership contributions**] in terms of section 28(1) of that Act;” 10

(2) Subsection (1) comes into operation on 1 April 2015.

Amendment of section 16 of Act 89 of 1991, as amended by section 30 of Act 136 of 1991, section 21 of Act 136 of 1992, section 30 of Act 97 of 1993, section 16 of Act 20 of 1994, section 23 of Act 37 of 1996, section 32 of Act 27 of 1997, section 91 of Act 30 of 1998, section 87 of Act 53 of 1999, section 71 of Act 19 of 2001, section 156 of Act 60 of 2001, section 172 of Act 45 of 2003, section 107 of Act 31 of 2005, section 47 of Act 9 of 2006, section 83 of Act 20 of 2006, section 83 of Act 8 of 2007, section 106 of Act 35 of 2007, section 30 of Act 36 of 2007, section 29 of Act 8 of 2010, section 137 of Act 24 of 2011, section 271 of Act 28 of 2011, read with item 115 of Schedule 1 to that Act, section 148 of Act 22 of 2012 and section 173 of Act 31 of 2013 15

98. (1) Section 16 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (3)(a) for subparagraph (iii) of the following subparagraph: 25

“(iii) charged in terms of section 7(1)(b) in respect of goods imported into the Republic by the vendor and **[paid]** released in terms of the Customs and Excise Act during that tax period;” and

(b) by the substitution in subsection (3)(b) for subparagraph (ii) of the following subparagraph: 30

“(ii) charged in terms of section 7(1)(b) in respect of goods imported into the Republic by the vendor and released in terms of the Customs and Excise Act or in terms of section 7(3)(a) in respect of goods subject to excise duty or environmental levy as contemplated in that section and paid by the vendor during **[the]** that tax period;” 35

(2) Subsection (1) comes into operation on 1 April 2015.

Amendment of section 20 of Act 89 of 1991, as amended by section 25 of Act 136 of 1992, section 33 of Act 97 of 1993, section 35 of Act 27 of 1997, section 94 of Act 30 of 1998, section 91 of Act 53 of 1999, section 157 of Act 60 of 2001, section 175 of Act 45 of 2003, section 47 of Act 16 of 2004, section 104 of Act 32 of 2004, section 38 of Act 21 of 2006, section 14 of Act 9 of 2007, section 1 of Act 3 of 2008, section 35 of Act 18 of 2009, section 30 of Act 8 of 2010, section 29 of Act 21 of 2012 and section 176 of Act 31 of 2013 40

99. (1) Section 20 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for subsection (5B) of the following subsection: 45

“(5B) Notwithstanding any other provision of this Act, if the supply by a vendor relates to any enterprise contemplated in paragraph (b)(vi) of the definition of ‘enterprise’ in section 1, the vendor shall be required to provide a tax invoice **[as contemplated in subsection (5)]** containing such particulars as must be prescribed by the Minister by regulation.” 50

(2) Subsection (1) comes into operation on 1 April 2015.

Wysiging van artikel 12 van Wet 89 van 1991, soos gewysig deur artikel 18 van Wet 136 van 1992, artikel 14 van Wet 20 van 1994, artikel 22 van Wet 37 van 1996, artikel 69 van Wet 19 van 2001, artikel 154 van Wet 60 van 2001, artikel 117 van Wet 74 van 2002, artikel 99 van Wet 32 van 2004, artikel 45 van Wet 9 van 2006, artikel 82 van Wet 20 van 2006, artikel 109 van Wet 60 van 2008, artikel 147 van Wet 22 van 2012 en artikel 170 van Wet 31 van 2013 5

97. (1) Artikel 12 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur paragraaf (l) deur die volgende paragraaf te vervang:

“(l) die lewering van enige goed of dienste deur ’n bedingingsraad wat opgerig is ingevolge artikel 27 van die Wet op Arbeidsverhoudinge, 1995 (Wet No. 66 van 1995), aan enige van sy lede [**namate die vergoeding vir sodanige lewering uit lidmaatskapbydraes bestaan**] ingevolge paragraaf 28(1) van daardie Wet;”.

(2) Subartikel (1) tree in werking op 1 April 2015.

Wysiging van artikel 16 van Wet 89 van 1991, soos gewysig deur artikel 30 van Wet 136 van 1991, artikel 21 van Wet 136 van 1992, artikel 30 van Wet 97 van 1993, artikel 16 van Wet 20 van 1994, artikel 23 van Wet 37 van 1996, artikel 32 van Wet 27 van 1997, artikel 91 van Wet 30 van 1998, artikel 87 van Wet 53 van 1999, artikel 71 van Wet 19 van 2001, artikel 156 van Wet 60 van 2001, artikel 172 van Wet 45 van 2003, artikel 107 van Wet 31 van 2005, artikel 47 van Wet 9 van 2006, artikel 83 van Wet 20 van 2006, artikel 83 van Wet 8 van 2007, artikel 106 van Wet 35 van 2007, artikel 30 van Wet 36 van 2007, artikel 29 van Wet 8 van 2010, artikel 137 van Wet 24 van 2011, artikel 148 van Wet 22 van 2012 en artikel 173 van Wet 31 van 2013 15

98. (1) Artikel 16 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig— 25

(a) deur in subartikel (3)(a) subparagraaf (iii) deur die volgende subparagraaf te vervang:

“(iii) wat gehef is ingevolge artikel 7(1)(b) ten opsigte van goed wat deur die ondernemer in die Republiek ingevoer is en gedurende daardie belastingtydperk [**betaal is**] vrygestel ingevolge die Doeane- en Aksynswet;”;

(b) deur in subartikel (3)(b) subparagraaf (ii) deur die volgende paragraaf te vervang:

“(ii) wat gehef is ingevolge artikel 7(1)(b) ten opsigte van goed in die Republiek ingevoer deur die ondernemer vrygestel ingevolge die Doeane- en Aksynswet of ingevolge artikel 7(3)(a) ten opsigte van goed onderworpe aan aksynsreg of omgewingsheffing soos in daardie artikel beoog en deur die ondernemer gedurende [**die**] daardie belastingtydperk betaal;”.

(2) Subartikel (1) tree in werking op 1 April 2015. 40

Wysiging van artikel 20 van Wet 89 van 1991, soos gewysig deur artikel 25 van Wet 136 van 1992, artikel 33 van Wet 97 van 1993, artikel 35 van Wet 27 van 1997, artikel 94 van Wet 30 van 1998, artikel 91 van Wet 53 van 1999, artikel 157 van Wet 60 van 2001, artikel 175 van Wet 45 van 2003, artikel 47 van Wet 16 van 2004, artikel 104 van Wet 32 van 2004, artikel 38 van Wet 21 van 2006, artikel 14 van Wet 9 van 2007, artikel 1 van Wet 3 van 2008, artikel 35 van Wet 18 van 2009, artikel 30 van Wet 8 van 2010, artikel 29 van Wet 21 van 2012 en artikel 176 van Wet 31 van 2013 45

99. (1) Artikel 20 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur subartikel (5B) deur die volgende subartikel te vervang: 50

“(5B) Ondanks enige ander bepaling van hierdie Wet, indien die lewering deur ’n ondernemer betrekking het op enige onderneming beoog in paragraaf (b)(vi) van die omskrywing van „onderneming” in artikel 1 word die ondernemer verplig om ’n belastingfaktuur te verskaf [**soos in subartikel (5) beoog**] wat sodanige besonderhede bevat soos deur die Minister by Regulasie voorgeskryf.”.

(2) Subartikel (1) tree in werking op 1 April 2015. 55

Repeal of section 40A of Act 89 of 1991

100. Section 40A of the Value-Added Tax Act, 1991, is hereby repealed.

Repeal of section 40B of Act 89 of 1991

101. Section 40B of the Value-Added Tax Act, 1991, is hereby repealed.

Amendment of section 54 of Act 89 of 1991, as amended by section 40 of Act 136 of 1991, section 34 of Act 136 of 1992, section 25 of Act 20 of 1994, section 46 of Act 27 of 1997, section 100 of Act 53 of 1999 and section 51 of Act 16 of 2004 5

102. (1) Section 54 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the addition to subsection (1) of the following further proviso: 10

“: Provided further that where an agent issues a tax invoice on behalf of a principal, such tax invoice must be issued within 21 days of the date of that supply by that agent.”; and

(b) by the substitution in subsection (3) for the words following paragraph (b) of the following words and subparagraphs:

“the agent shall maintain sufficient records to enable the name, **[and]** 15 address and VAT registration number of the principal to be ascertained, and in respect of all—

(i) supplies made on or after 1 January 2000 by or to the agent on behalf of the principal, the agent shall notify the principal in writing by means of a statement within 21 days of the end of the calendar month during which the supply was made or received[,] of the particulars contemplated in paragraphs (e), (f) and (g) of section 20 (4) in relation to such supplies; or 20

(ii) goods imported by the agent on behalf of the principal, the agent shall notify the principal in writing by means of a statement within 21 days of the end of the calendar month during which the goods were imported of the full and proper description of the goods, the quantity or volume of the goods, the value of the goods imported and the amount of tax paid on importation of the goods, together with the receipt number of the payment of such tax.”. 25 30

(2) Subsection (1) comes into operation on 1 April 2015.

Amendment of section 65 of Act 89 of 1991, as amended by section 37 of Act 136 of 1992 and section 174 of Act 60 of 2001

103. (1) Section 65 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for paragraph (iii) of the proviso of the following paragraph: 35

“(iii) the Commissioner may in the case of any vendor or class of vendors approve any other method of displaying prices of goods or services by such vendor or class of vendors **[during a period approved by the Commissioner which commences before and ends after the commencement date]** or, where the rate of tax is increased or reduced, the date on which the increased or reduced rate of tax takes effect;” 40

(2) Subsection (1) comes into operation on 1 April 2015.

Amendment of section 67 of Act 89 of 1991, as amended by section 43 of Act 136 of 1991, section 38 of Act 136 of 1992 and section 30 of Act 37 of 1996

104. (1) Section 67 of the Value-Added Tax Act, 1991, is hereby amended— 45

Herroeping van artikel 40A van Wet 89 van 1991

100. Artikel 40A van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby herroep.

Herroeping van artikel 40B van Wet 89 van 1991

101. Artikel 40B van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby herroep. 5

Wysiging van artikel 54 van Wet 89 van 1991, soos gewysig deur artikel 40 van Wet 136 van 1991, artikel 34 van Wet 136 van 1992, artikel 25 van Wet 20 van 1994, artikel 46 van Wet 27 van 1997, artikel 100 van Wet 53 van 1999 en artikel 51 van Wet 16 van 2004 10

102. (1) Artikel 54 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

- (a) deur in subartikel (1) die volgende verdere voorbehoudsbepaling by te voeg: 15
 “: Met dien verstande dat waar ’n agent ’n belastingfaktuur namens ’n prinsipaal uitreik, moet so ’n faktuur uitgereik word binne 21 dae van die datum van daardie lewering deur daardie agent.”; en
- (b) deur in subartikel (3) die woorde wat op paragraaf (b) volg deur die volgende woorde en subparagraawe te vervang: 20
 “moet die agent voldoende aantekeninge behou sodat die naam, [en] adres en BTW-registrasienuommer van die prinsipaal vasgestel kan word en met betrekking tot alle—
- (i) lewerings gemaak op of na 1 Januarie 2000 aan of deur die agent namens die prinsipaal, moet die agent die prinsipaal binne 21 dae na die einde van die kalendermaand waarin die lewering gemaak of ontvang is van die besonderhede beoog in paragraawe (e), (f) en (g) 25
 van artikel 20 (4) met betrekking tot daardie lewerings, skriftelik deur middel van ’n staat in kennis stel; of
- (ii) goedere ingevoer deur die agent namens die prinsipaal, moet die agent die prinsipaal binne 21 dae na die einde van die kalendermaand waarin die goedere ingevoer is skriftelik in kennis stel deur middel van ’n staat van die volledige en behoorlike beskrywing van die goedere, die hoeveelheid of volume van die goedere, die waarde van die goedere ingevoer en die bedrag belasting betaal by die invordering van die goedere, tesame met die kwitansienommer van die betaling van sodanige belasting.” 30 35

(2) Subartikel (1) tree in werking op 1 April 2015.

Wysiging van artikel 65 van Wet 89 van 1991, soos gewysig deur artikel 37 van Wet 136 van 1992 en artikel 174 van Wet 60 van 2001

103. (1) Artikel 65 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur in subartikel (iii) die voorbehoudsbepaling deur die volgende voorbehoudsbepaling te vervang: 40

- “(iii) die Kommissaris in die geval van ’n ondernemer of klas ondernemers ’n ander metode kan goedkeur vir die vertoon van die pryse van goed en dienste deur daardie ondernemer of klas ondernemers [gedurende ’n deur die Kommissaris goedgekeurde tydperk wat begin voor en eindig na die aanvangsdatum] of, waar die belastingkoers verhoog of verminder word, die datum waarop die verhoogde of verminderde belastingkoers in werking tree;” 45

(2) Subartikel (1) tree in werking op 1 April 2015.

Wysiging van artikel 67 van Wet 89 van 1991, soos gewysig deur artikel 43 van Wet 136 van 1991, artikel 38 van Wet 136 van 1992 en artikel 30 van Wet 37 van 1996 50

104. (1) Artikel 67 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

- (a) by the substitution for subsections (1) and (2) of the following subsections, respectively:

“(1) Whenever the value-added tax is imposed for the first time in terms of this Act or the rate of tax applicable under section 7(1) is increased in respect of any supply of goods or services in relation to which any agreement was entered into by the acceptance of an offer made before the tax was imposed for the first time in terms of this Act or the rate of tax applicable under section 7(1) was increased, as the case may be, the vendor may, unless agreed to the contrary in any agreement in writing and notwithstanding anything to the contrary contained in any law, recover from the recipient, as an addition to the amounts payable by the recipient to the vendor, a sum equal to any amount payable by the vendor by way of the said tax or increase, as the case may be, and any amount so recoverable by the vendor shall, whether it is recovered or not, be accounted for by the vendor under the provisions of this Act as part of the consideration in respect of the said supply.”

(2) Whenever the value-added tax is withdrawn or the rate of tax applicable under section 7(1) is decreased in respect of any supply of goods or services in relation to which any agreement was entered into by the acceptance of an offer made before the tax was withdrawn or the rate of tax applicable under section 7(1) was decreased, as the case may be, the vendor shall, unless agreed to the contrary in any agreement in writing and notwithstanding anything to the contrary contained in any law, reduce the amount payable to [him] the vendor by the recipient by way of any consideration in which the amount of such tax was included, by a sum equal to the amount of the tax withdrawn or the amount by which the rate of tax applicable under section 7(1) was decreased, as the case may be.”; and

- (b) by the substitution in subsection (3) for the words preceding the second proviso of the following words:

“Whenever the value-added tax is imposed for the first time in terms of this Act or withdrawn or the rate of tax applicable under section 7(1) is increased[, or withdrawn] or decreased, as the case may be, in respect of any supply of goods or services subject to any fee, charge or other amount (whether it is a fixed, maximum or minimum fee, charge or other amount) prescribed by, or determined pursuant to, any Act or by any regulation or measure having the force of law, that fee, charge or other amount may be increased or shall be decreased, as the case may be, by the amount of tax or additional tax charged or chargeable or the amount of tax no longer charged or chargeable, as the case may be: Provided that this subsection shall not apply to any fee, charge or other amount if such fee, charge or other amount has been altered in any Act, regulation or measure prescribing or determining such fee, charge or other amount to take account of any imposition [, increase, decrease] of tax for the first time in terms of this Act or withdrawal of such tax or increase or decrease in the rate of tax applicable under section 7(1)”.

- (2) Subsection (1) comes into operation on 1 April 2015.

Amendment of section 74 of Act 89 of 1991, as amended by section 188 of Act 45 of 2003

- 105.** (1) Section 74 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) (a) Whenever the Minister amends any [Schedule] Customs Tariff or Excise Tariff under any provision of the Customs [and] Duty Act or the Excise

- (a) deur subartikels (1) en (2) onderskeidelik deur die volgende subartikels te vervang:

“(1) Wanneer die belasting op toegevoegde waarde gehef word vir die eerste keer ingevolge hierdie Wet of die belastingkoers van toepassing kragtens artikel 7(1) vermeerder word ten opsigte van ’n lewering van goed of dienste met betrekking waartoe ’n ooreenkoms aangegaan is deur die aanname van ’n aanbod gemaak voordat die belasting vir die eerste keer ingevolge hierdie Wet gehef of die belastingkoers kragtens artikel 7(1) van toepassing vermeerder was, na gelang van die geval, kan die ondernemer, tensy anders in ’n skriftelike kontrak ooreengekom en ondanks andersluidende bepalings van die een of ander wet, op die ontvanger, as ’n byvoeging by die bedrae betaalbaar deur die ontvanger aan die ondernemer, ’n som verhaal gelyk aan ’n bedrag deur die ondernemer betaalbaar by wyse van genoemde belasting of vermeerdering, na gelang van die geval, en enige bedrag aldus verhaalbaar deur die ondernemer moet, hetsy dit verhaal is al dan nie, deur die ondernemer in berekening gebring word ingevolge die bepalings van hierdie Wet as deel van die vergoeding ten opsigte van genoemde lewering.

(2) Wanneer die belasting op toegevoegde waarde ingetrek of die belastingkoers van toepassing kragtens artikel 7(1) verminder word ten opsigte van ’n lewering van goed of dienste met betrekking waartoe ’n ooreenkoms aangegaan is deur die aanname van ’n aanbod gemaak voordat die belasting ingetrek of die belastingkoers van toepassing kragtens artikel 7(1) verminder was, na gelang van die geval, moet die ondernemer, tensy anders in ’n skriftelike kontrak ooreengekom en ondanks andersluidende bepalings van die een of ander wet, die bedrag wat aan **[hom]** die ondernemer deur die ontvanger betaalbaar is by wyse van vergoeding waarby die bedrag van bedoelde belasting ingesluit is, verminder met ’n som gelyk aan die bedrag van die belasting wat ingetrek is of die bedrag waarmee die **[belasting]** belastingkoers van toepassing kragtens artikel 7(1) verminder is, na gelang van die geval.”;

en

- (b) deur in subartikel (3) die woorde wat die tweede voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

“Wanneer die belasting op toegevoegde waarde vir die eerste keer ingevolge hierdie Wet gehef of ingetrek word of die belastingkoers van toepassing kragtens artikel 7(1) vermeerder word **[, of ingetrek]** of verminder word, na gelang van die geval, ten opsigte van enige lewering van goed of dienste wat onderhewig is aan enige geld, vordering of ander bedrag (hetsy dit ’n vasgestelde, maksimum of minimum geld, vordering of ander bedrag is) wat voorgeskryf word deur of vasgestel word kragtens enige Wet of deur enige regulasie of maatregel wat regsrag het, mag daardie geld, vordering of ander bedrag vermeerder word of moet dit verminder word, na gelang van die geval, met die bedrag van belasting of addisionele belasting wat gehef word of hefbaar is of die bedrag aan belasting wat nie meer gehef word of hefbaar is nie, na gelang van die geval: Met dien verstande dat hierdie subartikel nie van toepassing is nie op enige geld, vordering of ander bedrag indien daardie geld, vordering of ander bedrag in enige Wet, regulasie of maatregel wat daardie geld, vordering of ander bedrag voorskryf of vasstel, verander is om enige heffing **[, vermeerdering, vermindering]** van belasting vir die eerste keer ingevolge hierdie Wet of intrekking van bedoelde belasting of vermeerdering, of vermindering in die belastingkoers van toepassing kragtens artikel 7(1) in berekening te bring”.

- (2) Subartikel tree in werking op 1 April 2015.

Wysiging van artikel 74 van Wet 89 van 1991, soos gewysig deur artikel 188 van Wet 45 van 2003

105. (1) Artikel 74 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

“(3) (a) Wanneer ookal die Minister enige **[Bylae]** Doeanetarief of Aksynstarief wysig kragtens enige bepalings van die **[Doeanen]** Doeanewet of die

Duty Act[, 1964 (Act No. 91 of 1964),] by notice in the *Gazette* and it is necessary to amend in consequence thereof Schedule 1 of this Act, the Minister, may by like notice amend the said Schedule 1.

(b) The provisions of section [48(6)] 14 of the Customs [and] Duty Act or section 48(6) of the Excise Duty Act[, 1964], shall apply *mutatis mutandis* in respect of any amendment by the Minister under this subsection.”. 5

(2) Subsection (1) comes into operation on the date on which the Customs Control Act, 2014, takes effect.

Substitution of section 86A of Act 89 of 1991, as inserted by section 176 of Act 60 of 2001 10

106. (1) The following section is hereby substituted for section 86A of the Value-Added Tax Act, 1991:

“Provisions relating to [industrial development zones] IDZs

86A. Where a provision of the Customs [and Excise] Control Act, [or] the Manufacturing Development Act, 1993 (Act No. 187 of 1993), or the Special Economic Zones Act, or a regulation made thereunder governing the administration of [industrial development zones] IDZs or SEZs including a matter relating to the liability for or levying of value-added tax or a refund thereof or a supply of goods or services subject to tax at the zero-rate is inconsistent or in conflict with a provision of this Act, the provision of this Act will prevail.”. 15 20

(2) Subsection (1) comes into operation on the date on which the Customs Control Act, 2014, takes effect.

Amendment of Schedule 1 to Act 89 of 1991, as substituted by section 177 of Act 60 of 2001 and amended by section 58 of Act 30 of 2002, section 121 of Act 74 of 2002, Government Notice R.111 in *Government Gazette* 24274 of 17 January 2003, section 189 of Act 45 of 2003, section 52 of Act 16 of 2004, section 53 of Act 16 of 2004, section 54 of Act 16 of 2004, section 55 of Act 16 of 2004, section 108 of Act 32 of 2004, section 111 of Act 31 of 2005, section 112 of Act 31 of 2005, section 113 of Act 31 of 2005, section 114 of Act 31 of 2005, section 115 of Act 31 of 2005, section 116 of Act 31 of 2005, section 117 of Act 31 of 2005, section 118 of Act 31 of 2005, section 119 of Act 31 of 2005, section 120 of Act 31 of 2005, section 121 of Act 31 of 2005, section 122 of Act 31 of 2005, section 123 of Act 31 of 2005, section 52 of Act 9 of 2006, section 53 of Act 9 of 2006, section 89 of Act 20 of 2006, section 85 of Act 8 of 2007, Government Notice R.958 in *Government Gazette* 30370 of 12 October 2007, section 107 of Act 35 of 2007, Government Notice R.766 in *Government Gazette* 32416 of 24 July 2009, section 143 of Act 24 of 2011 and section 181 of Act 31 of 2013 25 30 35

107. (1) Schedule 1 to the Value-Added Tax Act, 1991, is hereby amended by the substitution in paragraph 7 for subparagraph (a) of the following subparagraph:

“(a) [goods and] foodstuffs set forth in [Part A and] Part B of Schedule 2 to this Act, but subject to such conditions as may be prescribed in the said Part; or” 40

(2) Subsection (1) comes into operation on a date determined by the Minister by notice in the *Gazette* which notice may not be published earlier than 12 months after the promulgation of this Act.

Aksynswet[, 1964 (Wet No. 91 van 1964),] by kennisgewing in die Staatskoerant en dit nodig is as gevolg daarvan Bylae 1 van die Wet te wysig, die Minister mag by soortgelyke kennisgewing die toepaslike Bylae 1 wysig.

(b) Die bepalings van artikel [48(6)] 14 van [Doeane en] die Doeane wet of die Aksynswet[, 1964], is *mutatis mutandis* van toepassing ten opsigte van enige wysiging deur die Minister kragtens hierdie subartikel.” 5

(2) Subartikel (1) tree in werking op die datum waarop Wet op Doeanebeheer, 2014, van krag word.

Wysiging van artikel 86A van Wet 89 van 1991, soos gewysig deur artikel 176 van Wet 60 van 2001 10

106. (1) Artikel 86A van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby deur die volgende artikel vervang:

“Bepalings met betrekking tot Nywerheidsontwikkelingsones

86A. Waar 'n bepaling van die [Doeane- en Aksynswet of] Wet op Doeanebeheer, die Wet op Vervaardigingsontwikkeling, 1993 (Wet No. 187 van 1993) of die ‘Special Economic Zones Act’ of 'n regulasie daarkragtens uitgevaardig wat die administrasie van [Nywerheidsontwikkelingsones] IDZ's or SEZ's beheer, met inbegrip van 'n aangeleentheid met betrekking tot die aanspreeklikheid vir of die heffing van belasting op toegevoegde waarde of 'n terugbetaling daarvan of 'n lewering van goed of dienste onderworpe aan belasting teen die nulkoers, nie in ooreenstemming of in stryd is met 'n bepaling van hierdie Wet, sal die bepaling van hierdie Wet geld.” 20

(2) Subartikel (1) tree in werking op die datum waarop Wet op Doeanebeheer, 2014, van krag word. 25

Wysiging van Bylae 1 tot Wet 89 van 1991, soos vervang deur artikel 177 van Wet 60 van 2001, gewysig deur artikel 58 van Wet 30 van 2002, artikel 121 van Wet 74 van 2002, Goewermentskennisgewing R.111 in Staatskoerant 24274 van 17 Januarie 2003, artikel 189 van Wet 45 van 2003, artikel 52 van Wet 16 van 2004, artikel 53 van Wet 16 van 2004, artikel 54 van Wet 16 van 2004, artikel 55 van Wet 16 van 2004, artikel 108 van Wet 32 van 2004, artikel 111 van Wet 31 van 2005, artikel 112 van Wet 31 van 2005, artikel 113 van Wet 31 van 2005, artikel 114 van Wet 31 van 2005, artikel 115 van Wet 31 van 2005, artikel 116 van Wet 31 van 2005, artikel 117 van Wet 31 van 2005, artikel 118 van Wet 31 van 2005, artikel 119 van Wet 31 van 2005, artikel 120 van Wet 31 van 2005, artikel 121 van Wet 31 van 2005, artikel 122 van Wet 31 van 2005, artikel 123 van Wet 31 van 2005, artikel 52 van Wet 9 van 2006, artikel 53 van Wet 9 van 2006, artikel 89 van Wet 20 van 2006, artikel 85 van Wet 8 van 2007, Goewermentskennisgewing R.958 in Staatskoerant 30370 van 12 Oktober 2007, artikel 107 van Wet 35 van 2007, Goewermentskennisgewing R.766 in Staatskoerant 32416 van 24 Julie 2009 en artikel 143 van Wet 24 van 2011 en artikel 181 van wet 31 van 2013 30 35 40

107. (1) Bylae 1 tot die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur in paragraaf 7 subparagraaf (a) deur die volgende subparagraaf te vervang:

“(a) [goed en] voedingsmiddele soos uiteengesit in [Deel A en] Deel B van Bylae 2 by hierdie Wet, maar behoudens daardie voorwaardes wat in genoemde Deel voorgeskryf word; of” 45

(2) Subartikel (1) tree in werking op 'n datum bepaal deur die Minister by kennisgewing in die Staatskoerant welke kennisgewing nie vroeër as 12 maande na die promulgasie van hierdie Wet gepubliseer mag word nie. 50

Amendment of Schedule 2 to Act 89 of 1991, as amended by section 49 of Act 136 of 1991, section 44 of Act 136 of 1992, section 45 of Act 97 of 1993, section 33 of Act 20 of 1994, section 104 of Act 30 of 1998, section 73 of Act 19 of 2001, section 56 (1) of Act 16 of 2004 and section 108 of Act 35 of 2007

108. (1) Schedule 2 to the Value-Added Tax Act, 1991, is hereby amended by the repeal of Part A. 5

(2) Subsection (1) comes into operation on a date determined by the Minister by notice in the *Gazette* which notice may not be published earlier than 12 months after the promulgation of this Act.

Repeal of Act 38 of 1996 10

109. (1) The Tax on Retirement Funds Act, 1996, is hereby repealed.

(2) Subsection (1) comes into operation on 1 January 2015.

Amendment of section 1 of Act 25 of 2007, as amended by section 145 of Act 24 of 2011 and section 153 of Act 22 of 2012

110. (1) Section 1 of the Securities Transfer Tax Act, 2007, is hereby amended— 15

(a) by the substitution for the definition of “exchange” of the following definition:

“**‘exchange’** means an ‘exchange’ as defined in section 1 of the [Securities Services Act, 2004 (Act No. 36 of 2004),] Financial Markets Act and licensed under section [10] 9 of that Act;” 20

(b) by the substitution for the definition of “exchange rules” of the following definition:

“**‘exchange rules’** means the exchange rules as defined in section 1 of the [Securities Services Act, 2004 (Act No. 36 of 2004),] Financial Markets Act or [a] an exchange directive [issued in accordance with section 11(1)(c)] contemplated in section 17(2)(z) of that Act;” 25

(c) by the insertion in subsection (1) after the definition of “financial instrument” of the following definition:

“**‘Financial Markets Act’** means the Financial Markets Act, 2012 (Act No. 19 of 2012);” 30

(d) by the substitution for the definition of “member” of the following definition:

“**‘member’** means any person who is an ‘authorised user’ as defined in section 1 of the [Securities Services Act, 2004 (Act No. 36 of 2004),] Financial Markets Act providing such security services as the rules of the exchange permit including services in respect of the buying and selling of a listed security;” 35

(e) by the substitution for the definition of “participant” of the following definition:

“**‘participant’** means a person that holds in custody and administers a listed security or an interest in a listed security and that has been [accepted] authorised in [terms of] accordance with section [34] 31 of the [Securities Services Act, 2004 (Act No. 36 of 2004),] Financial Markets Act by a central securities depository as a participant in that central securities depository;” 40

(2) Subsection (1) is deemed to have come into operation on 3 June 2013. 45

Amendment of section 139 of Act 24 of 2011

111. (1) Section 139 of the Taxation Laws Amendment Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) Subsection (1) comes into operation on the date of promulgation of this Act and ceases to apply on 1 January [2015] 2018.” 50

(2) Subsection (1) is deemed to have come into operation on 10 January 2012.

Wysiging van Bylae 2 tot Wet 89 van 1991, soos gewysig deur artikel 49 van Wet 136 van 1991, artikel 44 van Wet 136 van 1992, artikel 45 van Wet 97 van 1993, artikel 33 van Wet 20 van 1994, artikel 104 van Wet 30 van 1998, artikel 73 van Wet 19 van 2001, artikel 56(1) van Wet 16 van 2004 en artikel 108 van Wet 35 van 2007

108. (1) Bylae 2 tot die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby 5
gewysig deur Deel A ter herroep.

(2) Subartikel (1) tree in werking op 'n datum bepaal deur die Minister by kennisgewing in die *Staatskoerant* welke kennisgewing nie vroeër as 12 maande na die promulgasie van hierdie Wet gepubliseer mag word nie.

Herroeping van Wet 38 van 1996 10

109. (1) Wet op Belasting op Uittreefondse, 1996, word hierby herroep.

(2) Subartikel (1) tree in werking op 1 Januarie 2015.

Wysiging van artikel 1 van Wet 25 van 2007, soos gewysig deur artikel 145 van Wet 24 van 2011 en artikel 153 van Wet 22 van 2012

110. (1) Artikel 1 van die Wet op Belasting op oordrag van Sekuriteite, 2007, word 15
hierby gewysig—

(a) deur die omskrywing van “beurs” deur die volgende omskrywing te vervang:
“**‘beurs’** ’n ‘exchange’ soos omskryf in artikel 1 van die [**‘Securities Services Act, 2004’ (Wet No. 36 van 2004),**] ‘Financial Markets Act’ en kragtens artikel [10] 9 van daardie Wet gelisensieer;”;

(b) deur die omskrywing van “beursreëls” deur die volgende omskrywing te vervang:

“**‘beursreëls’** die beursreëls soos omskryf in artikel 1 van die [**‘Securities Services Act, 2004’ (Wet No. 36 van 2004),**] ‘Financial Markets Act’ of ’n [**voorskrif uitgereik ooreenkomstig artikel (1)(c)**] beursvoorskrif beoog in artikel 17(2)(z) van daardie Wet;”;

(c) deur die omskrywing van “deelnemer” deur die volgende omskrywing te vervang:

“**‘deelnemer’** ’n persoon wat ’n genoteerde sekuriteit of ’n belang in ’n genoteerde sekuriteit in bewaring hou en administreer en wat ingevolge artikel [34] 31 van die [**Securities Services Act, 2004 (Wet No. 36 van 2004), aanvaar**] ‘Financial Markets Act’ gemagtig is deur ’n sentrale effektebewaarnemer as ’n deelnemer aan daardie sentrale effektebewaarnemer;”;

(d) deur in subartikel (1) na die omskrywing van “finansiële instrument” die 35
volgende omskrywing in te voeg:

“**‘Financial Markets Act’** die ‘Financial Markets Act, 2012’ (Wet No. 19 van 2012);”;

(e) deur die omskrywing van “lid” deur die volgende omskrywing te vervang:

“**‘lid’** ’n persoon wat ’n **‘authorised user’** is soos omskryf in artikel 1 40
van die [**‘Securities Services Act, 2004’ (Wet No. 36 van 2004),**] ‘Financial Markets Act’ wat die sekuriteitsdienste lewer wat die reëls van die beurs toelaat insluitende dienste ten opsigte van die koop en verkoop van ’n genoteerde sekuriteit;”.

(2) Subartikel (1) word geag op 3 Junie 2013 in werking te getree het. 45

Wysiging van artikel 139 van Wet 24 van 2011

111. (1) Artikel 139 van die Wysigingswet op Belastingwette, 2011 word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Subartikel (1) tree op die datum van promulgasie van hierdie Wet en hou op om van toepassing te wees op 1 Januarie [**2015**] 2018.”. 50

(2) Subartikel (1) word geag op 10 Januarie 2012 in werking te getree het.

Amendment of section 1 of Act 26 of 2013

112. (1) Section 1 of the Employment Tax Incentive Act, 2013, is hereby amended by the substitution for the definition of “monthly remuneration” of the following definition:

“**‘monthly remuneration’**— 5

(a) where an employer employs a qualifying employee for more than 160 hours in a month, means the amount paid or payable to the qualifying employee by the employer in respect of [that] a month; or

(b) where an employer employs a qualifying employee for **[part of] less than 160 hours in a month, means [the] an amount [that would have been payable in respect of that month had that employer employed that employee for the entire month] calculated in terms of section 7(5);”** 10

(2) Subsection (1) comes into operation on 1 March 2015.

Amendment of section 4 of Act 26 of 2013

113. (1) Section 4 of the Employment Tax Incentive Act, 2013, is hereby amended by the substitution in subsection (1)(b) for subparagraphs (i) and (ii) of the following subparagraphs, respectively: 15

“(i) where the employee is employed for more than 160 hours in a month, the amount of R2 000 in respect of a month; or

(ii) where the employee is employed for less than 160 hours in a month, an amount that bears to the amount of R2 000 the same ratio as [the number of days that the employee worked during that month bears to the number of days that the employee would have worked had the employee been employed for a full month] 160 hours bears to the number of hours that the employee was employed for by that employer in that month.” 20 25

(2) Subsection (1) comes into operation on 1 March 2015.

Amendment of section 5 of Act 26 of 2013

114. (1) Section 5 of the Employment Tax Incentive Act, 2013, is hereby amended by the substitution in subsection (2) for paragraph (a) of the following paragraph:

“(a) the resolution of a dispute, whether by agreement, order of court or otherwise, reveals that the dismissal of that employee constitutes an automatically unfair dismissal in terms of section **[187(f)] 187(1)(f)** of the Labour Relations Act; and” 30

(2) Subsection (1) is deemed to have come into operation on 1 January 2014.

Amendment of section 6 of Act 26 of 2013

115. (1) Section 6 of the Employment Tax Incentive Act, 2013, is hereby amended— 35

(a) by the deletion in paragraph (b) of the word “or” at the end of subparagraph (i), by the insertion in that paragraph of the word “or” at the end of subparagraph (ii) and by the addition to that paragraph of the following subparagraph: 40

“(iii) is in possession of an identity document issued in terms of section 30 of the Refugees Act, 1998 (Act No. 130 of 1998);”; and

(b) by the deletion of the word “and” at the end of paragraph (e), the insertion of the expression “; and”; at the end of paragraph (f) and the addition of the following subparagraph: 45

“(g) receives remuneration in an amount less than R6 000 in respect of a month.”

(2) Subsection (1) is deemed to have come into operation on 1 January 2014.

Amendment of section 7 of Act 26 of 2013

116. (1) Section 7 of the Employment Tax Incentive Act, 2013, is hereby amended by the substitution for subsection (5) of the following subsection: 50

Ku cinciwa ka xiyenge xa 1 xa Nawu wa 26 wa 2013

112. (1) Xiyenge xa 1 xa Nawu wa ku Vuyeriwa hi Xibalo xa Matholelo, 2013, wa cinciwa hi ku siviwa ka nhlamuselo ya “muholo wa n’hwet” ya nhlamuselo leyi landzelaka:

“**‘muholo wa n’hwet’**— 5

- (a) laha muthori a tholaka mutirhi loyi a fikelelaka ku hundza tiawara ta 160 eka n’hwet, swi vula ntsengo lowu hakeriwaka kumbe wu faneleke ku hakeriwa muthirhi loyi a fikelelaka hi muothori mayelana na n’hwet [yoleyo] n’hwet; kumbe
- (b) laha muthori a tholaka mutirhi loyi a fikelelaka [xiphemu xa] ehansi ka tiawara ta 160 eka n’hwet, swi vula ntsengo [lowu nga ta va wu fanele ku va wu hakeriwa mayelana na n’hwet yoleyo loko muthori yoloye a thoriye mutirhi yoloye n’hwet hinkwayo] lowu khalikhuletawaka hi ku landza xiyenge xa (7)(5).”

(2) Xiyengentsongo xa (1) xi sungula ku tirha hi 1 Nyenyankulu 2015. 15

Ku cinciwa ka xiyenge xa 4 xa Nawu wa 26 wa 2013

113. (1) Xiyenge xa 4 xa Nawu wa ku Vuyeriwa hi Xibalo xa Matholelo, 2013, xa cinciwa hi ku siviwa ka tindzimanantsongo ta (i) na (ii) eka xiyengentsongo xa (1)(b) hi tindzimanantsongo leti landzelaka, hi ku landzelelana ka tona:

“(i) lahe mutirhi a thoriweke ku hundza tiawara ta 160 eka n’hwet, ntsengo wa R2 000 eka n’hwet; kumbe 20

(ii) laha mutirhi a thoriweke ehansi ka tiawara ta 160 eka n’hwet, ntsengo lowu nyikaka ntsengo wa R2 000 rhexiyo leyi fanaka tanihi [nhlayo ya masiku lama mutirhi a ma tirheke eka n’hwet yoleyo ma nyika nhlayo ya masiku lama mutirhi a ta va a ma tirhile loko mutirhi a thoriwile n’hwet leyi heleleke] 160 wa tiawara ti nyika nhlayo ya tiawara leti mutirhi a thoriweke tona hi muthori yoloye eka n’hwet yoleyo.” 25

(2) Xiyengentsongo xa (1) xi sungula ku tirha hi 1 Nyenyankulu 2015.

Ku cinciwa ka xiyenge xa 5 xa Nawu wa 26 wa 2013

114. (1) Xiyenge xa 5 xa Nawu wa ku Vuyeriwa hi Xibalo xa Matholelo, 2013, xa cinciwa hi ku siviwa ka ndzimana ya (a) eka xiyengentsongo xa (2) ya ndzimana leyi landzelaka:

“(a) xintshunxo xa nkwetlembetano, ku nga ha va hi ku twanana, xileriso xa khoto kumbe hi ndlela yin’wana, swi komba leswaku ku hlongoriwa ka mutirhi yoloye xikan’wekan’we swi va ku hlongoriwa hi ndlela yo ka yi nga ri kahle ku ya hi xiyenge xa [187(f)] 187(1)(f) xa Labour Relations Act; naswona”.

(2) Xiyengentsongo xa(1) xi tekiwa ku va xi sungule ku tirha hi 1 Sunguti 2014. 35

Ku cinciwa ka xiyenge xa 6 xa Nawu wa 26 wa 2013

115. (1) Xiyenge xa 6 xa Nawu wa ku vuyeriwa hi Xibalo xa Matholelo, 2013, xa cinciwa— 40

(a) hi ku susiwa ka rito “kumbe” emakumu ka ndzimanantsongo ya (i) eka ndzimana ya (b), hi ku ngenisiwa ka rito “kumbe” eka ndzimana yoleyo emakumu ka ndzimanantsongo ya (ii) na ku tatisiwa ka ndzimanantsongo leyi landzelaka eka ndzimana yoleyo:

“(iii) a ri na tsalwa ra vutitivisi leri nyikiweke hi ku landza xiyenge xa 30 xa Refugees Act, 1998 (Nawu wa No. 130 wa 1998)”; na 45

(b) hi ku susiwa ka rito “na” emakumu ka ndzimana ya (e), ku ngenisiwa ka rito”;na”; emakumu ka ndzimana ya (f) na ku tatisiwa ka ndzimanantsongo leyi landzelaka:

“(g) a kuma muholo wa ntsengo lowu nga ehansi ka R6 000.”. 50

(2) Xiyengentsongo xa (1) xi tekiwa ku va xi sungule ku tirha hi 1 Sunguti 2014.

Ku cinciwa ka xiyenge xa 7 xa Nawu wa 26 wa 2013

116. (1) Xiyenge xa 7 xa Nawu wa ku Vuyeriwa hi Xibalo xa Matholelo, 2013, xa cinciwa hi ku siviwa ka xiyengentsongo xa (5) xa xiyengentsongo lexi landzelaka:

“(5) If an employer employs a qualifying employee for less than 160 hours in a month, the employment tax incentive to be received in respect of that month in respect of that qualifying employee must be an amount that bears to the total amount calculated in terms of subsection (2) or (3) the same ratio as the number of hours that the qualifying employee was employed by that employer in that month bears to the number 160.” 5

(2) Subsection (1) comes into operation on 1 March 2015.

Amendment of section 9 of Act 26 of 2013

117. (1) Section 9 of the Employment Tax Incentive Act, 2013, is hereby amended by the deletion of subsection (4). 10

(2) Subsection (1) is deemed to have come into operation on 1 January 2014.

Amendment of section 10 of Act 26 of 2013

118. (1) Section 10 of the Employment Tax Incentive Act, 2013, is hereby amended by the addition of the following subsections: 15

“(5) Where—

- (a) an employer has claimed payment in terms of subsection (1); and
- (b) the amount contemplated in subsection (2) was not paid in terms of subsection (4),

that amount must be paid to an employer during any month in the period for which the employer is required to render a return in terms of paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act subsequent to the period contemplated in subsection (1) in the first month during that period in which the employer is not subject to subsection (4). 20

(6) Where an amount contemplated in subsection (2) is not paid by virtue of subsection (4) and (5) that amount must be deemed to be nil at the end of the period contemplated in subsection (5).” 25

(2) Subsection (1) is deemed to have come into operation on 1 January 2014.

Amendment of section 4 of Act 31 of 2013

119. (1) Section 4 of the Taxation Laws Amendment Act, 2013, is hereby amended—
(a) by the substitution in subsection (1) for paragraph (zE) of the following paragraph: 30

“(zE) by the substitution in subsection (1) in paragraph (ii) of the proviso to paragraph (c) of the definition of ‘pension fund’ for subparagraph (dd) of the following subparagraph:

‘(dd) that not more than one-third of the total value of the retirement interest may be commuted for a single payment, and that the remainder must be paid in the form of an annuity (including a living annuity) except where two-thirds of the total value does not exceed [R50 000] R100 000 or where the employee is deceased: Provided that in determining the value of the retirement interest the aggregate of the value of— 35

- (A) any contributions made to a provident fund prior to 1 March 2016;
 - (B) in the case of a person who is a member of a provident fund and who is 55 years of age or older on 1 March 2016, any contributions made after 1 March 2016 to the provident fund of which that person is a member on 1 March 2016; and 45
 - (C) any fund return, as defined in the Pension Funds Act, in relation to the contributions contemplated in items (A) and (B), 50
- must not be taken into account;’; and

“(5) loko muthori a thola mutirhi loyi a fikelelaka ehansi ka tiawara ta 160 eka n’hweti, ku vuyeriwa hi xibalo xa matholelo swi ta amukeriwa mayelana na n’hweti yoleyo eka mutirhi loyi a fikelelaka swi fanele ku va ntsengo lowu nyikaka ntsengo hinkwawo lowu khalikhuletiweke hi ku landza xiyengentsongo xa (2) kumbe (3) rhexiyo leyi fanaka tanihi nhlayo ya tiawara leti mutirhi loyi a fikelelaka a thoriwile tona hi muthori yoloye eka n’hweti yoleyo ti nyika nhlayo ya 160.”

(2) Xiyengentsongo xa (1) xi sungula ku tirha hi 1 Nyenyankulu 2015.

Ku cinciwa ka xiyengentsongo xa 9 xa Nawu wa 26 wa 2013

117. (1) Xiyenge xa 9 xa Nawu wa ku vuyeriwa hi Xibalo xa Matholelo, 2013, xa cinicwa hi ku susiwa ka xiyengentsongo xa (4).

(2) Xiyengentsongo xa (1) xi tekiwa ku va xi sungule ku tirha hi 1 Sunguti 2014.

Ku cinciwa ka xiyenge xa 10 xa Nawu wa 26 wa 2013

118. (1) Xiyenge xa 10 xa Nawu wa ku vuyeriwa hi Xibalo xa Matholelo, 2013, xa cinciwa hi ku nghanisiwa ka swiyengentsongo leswi landzelaka:

“(5) Laha—

(a) muthori a nga koxa hakelo hi ku landza xiyengentsongo xa (1); na

(b) ntsengo lowu langutisiweke eka xiyengentsongo xa (2) wu nga hakeriwanga hi ku landza xiyengentsongo xa (4), ntsengo wolowo wu fanele ku hakeriwa muthori eka n’hweti yihi kumbe yihi eka nkarhi lowu muthori a faneleke ku yisa rhithene hi ku landza ndzimana ya 14(3)(a) ya Xedulu ya Vumune ya Nawu wa Xibalo xa Muholo ku landza nkarhi lowu langutisiweke eka xiyengentsongo xa (1) eka n’hweti yo sungula eka nkarhi wolowo lowu muthori a nga landzeleliki xiyengentsongo xa (4).

(6) Laha ntsengo lowu langutisiweke eka xiyengentsongo xa (2) wu nga hakeriwiki hikwalaho ka xiyengentsongo xa (4) na (5) ntsengo wolowo wu fanele ku tekiwa ku va wu nga ri nchumu eka ku hela ka nkarhi lowu langutisiweke eka xiyengentsongo xa (5).”

(2) Xiyengentsongo xa (1) xi tekiwa ku va xi sungule ku tirha hi 1 Sunguti 2014.

Wysiging van artikel 4 van Wet 31 van 2013

119. (1) Artikel 4 van die Wysigingswet op Belastingwette, 2013 word hierby gewysig—

(a) deur in subartikel (1) paragraaf (zE) deur die volgende paragraaf te vervang:
“(zE) deur in subartikel (1) in paragraaf (ii) van die voorbehoudsbepaling tot paragraaf (c) van die omskrywing van “pensioenfondse” subparagraaf (dd) deur die volgende subparagraaf te vervang:

‘(dd) dat hoogstens een-derde van die totale waarde van die [jaargeld of jaargelde waarop ’n werknemer geregtig word,] uittrebelang deur ’n enkele betaling vervang kan word en dat die restant in die vorm van ’n annuïteit (met inbegrip van ’n lewende annuïteit) betaal moet word, behalwe waar twee-derdes van die totale waarde nie [R50 000] R100 000 te bowe gaan nie of waar die werknemer oorlede is: Met dien verstande dat by die bepaling van die waarde van die uittrebelang die totaal van die waarde van—

(A) enige bydraes voor 1 Maart 2016 gemaak aan ’n voorsorgsfonds;

(B) in die geval van ’n persoon wat ’n lid van ’n voorsorgsfonds is en wat op 1 Maart 2016, 55 jaar of ouer is, enige bydraes gemaak na 1 Maart 2016 aan die voorsorgsfonds waarvan daardie persoon op 1 Maart 2016 ’n lid is; en

(C) enige fondsopbrengs soos omskryf in die Wet op Pensioenfondse met betrekking tot die bydraes beoog in items (A) en (B),
nie in berekening gebring moet word nie;” en

(b) by the substitution for paragraph (zJ) of the following paragraph:

“(zJ) by the substitution in subsection (1) in the definition of ‘pension preservation fund’ for paragraph (e) of the proviso of the following paragraph:

‘(e) not more than one-third of the total value of the retirement interest may be commuted for a single payment, and that the remainder must be paid in the form of an annuity (including a living annuity) except where two-thirds of the total value does not exceed [R50 000] R100 000 or where the member is deceased: Provided that in determining the value of the retirement interest the aggregate of the value of—

(A) any contributions made to a provident fund prior to 1 March 2016;

(B) in the case of a person who is a member of a provident fund and who is 55 years of age or older on 1 March 2016, any contributions made after 1 March 2016 to the provident fund of which that person is a member on 1 March 2016; and

(C) any fund return, as defined in the Pension Funds Act, in relation to the contributions contemplated in items (A) and (B),

must not be taken into account’;”;

(c) by the substitution for paragraph (zV) of the following paragraph:

“(zV) by the addition in subsection (1) to the definition of ‘provident preservation fund’ after paragraph (d) of the proviso of the following paragraph:

‘(e) that not more than one-third of the total value of the retirement interest may be commuted for a single payment, and that the remainder must be paid in the form of an annuity (including a living annuity) except where two-thirds of the total value does not exceed R100 000 or where the employee is deceased: Provided that in determining the value of the retirement interest the aggregate of the value of—

(A) any contributions made to a provident fund prior to 1 March 2016;

(B) in the case of a person who is a member of a provident fund and who is 55 years of age or older on 1 March 2016, any contributions made after 1 March 2016 to the provident fund of which that person is a member on 1 March 2016; and

(C) any fund return, as defined in the Pension Funds Act, in relation to the contributions contemplated in items (A) and (B),

must not be taken into account’;”;

(d) by the addition after subsection (14) of the following subsection:

“(15) Paragraphs (zE), (zJ), (zO), (zV), (zZc) and (zZe) of subsection (1) come into operation on 1 March 2016.”.

(2) Subsection (1) is deemed to have come into operation on 12 December 2013. 50

Amendment of section 5 of Act 31 of 2013

120. (1) Section 5 of the Taxation Laws Amendment Act, 2013, is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) Subsection (1) comes into operation on 1 March [2015] 2016 and applies in respect of contributions made on or after that date.”. 55

(2) Subsection (1) is deemed to have come into operation on 12 December 2013.

- (b) deur paragraaf (zJ) deur die volgende paragraaf te vervang:
 “(zJ) deur in subartikel (1) in die omskrywing van “pensioen-
 bewaringsfonds” paragraaf (e) van die voorbehoudsbepaling deur
 die volgende paragraaf te vervang:
 ‘(e) hoogstens een-derde van die totale waarde van die 5
 uittrebelang in ’n enkele betaling omskep kan word en
 dat die restant in die vorm van ’n annuïteit (met inbegrip
 van ’n lewende annuïteit) betaal moet word, behalwe
 waar twee-derdes van die totale waarde nie [R50 000]
 R100 000 te bowe gaan nie of waar die lid oorlede is: Met 10
 dien verstande dat by die bepaling van die waarde van die
 uittrebelang die totaal van die waarde van—
 (A) enige bydraes gemaak aan ’n voorsorgsfonds voor
 1 Maart 2016;
 (B) in die geval van ’n persoon wat ’n lid van ’n 15
 voorsorgsfonds is en wat 55 jaar of ouer is op
 1 Maart 2016, enige bydraes gemaak na 1 Maart
 2016 aan die voorsorgsfonds waarvan daardie
 persoon op 1 Maart 2016 ’n lid is; en
 (C) enige fondsofbrenge soos omskryf in die Wet op 20
 Pensioenfondse met betrekking tot die bydraes
 beoog in items (A) en (B),
 nie in berekening gebring moet word nie’;” en
- (c) deur paragraaf (zV) deur die volgende paragraaf te vervang:
 “(zV) deur in subartikel (1) tot die omskrywing van “voorsorg-
 bewaringsfonds” na paragraaf (d) van die voorbehoudsbepaling
 die volgende paragraaf by te voeg:
 ‘(e) hoogstens een-derde van die totale waarde van die
 uittrebelang in ’n enkele betaling omskep kan word en
 dat die restant in die vorm van ’n annuïteit (met inbegrip 30
 van ’n lewende annuïteit) betaal moet word, behalwe
 waar twee-derdes van die totale waarde nie R100 000 te
 bowe gaan nie of waar die lid oorlede is: Met dien
 verstande dat by die bepaling van die waarde van die
 uittrebelang die totaal van die waarde van— 35
 (A) enige bydraes voor 1 Maart 2016 gemaak aan ’n
 voorsorgsfonds;
 (B) in die geval van ’n persoon wat ’n lid van ’n
 voorsorgsfonds is en wat 55 jaar of ouer is op 1
 Maart 2016, enige bydraes gemaak na 1 Maart 2016 40
 aan die voorsorgsfonds waarvan daardie persoon op
 1 Maart 2016 ’n lid is; en
 (C) enige fondsofbrenge soos omskryf in die Wet op
 Pensioenfondse met betrekking tot die bydraes 45
 beoog in items (A) en (B),
 nie in berekening gebring moet word nie’;” en
- (d) deur na subartikel (14) die volgende subartikel by te voeg:
 “(15) Paragrafe (zE), (zJ), (zO), (zV), (zZc) en (zZe) van subartikel
 (1) tree in werking op 1 Maart 2016.”
- (2) Subartikel (1) word geag op 12 Desember 2013 in werking te getree het. 50

Wysiging van artikel 5 van Wet 31 van 2013

- 120.** (1) Artikel 5 van die Wysigingswet op Belastingwette, 2013, word hierby
 gewysig deur subartikel (2) deur die volgende subartikel te vervang:
 “(2) Subartikel (1) tree op 1 Maart [2015] 2016 in werking en is van toepassing
 ten opsigte van bydraes gemaak gedurende jare van aanslag wat op of na daardie 55
 datum begin.”
- (2) Subartikel (1) word geag op 12 Desember 2013 in werking te getree het.

Amendment of section 26 of Act 31 of 2013

121. (1) Section 26 of the Taxation Laws Amendment Act, 2013, is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) Subsection (1) comes into operation on 1 March **[2015]** 2016 and applies in respect of contributions made during years of assessment commencing on or after that date.”

(2) Subsection (1) is deemed to have come into operation on 12 December 2013.

Amendment of section 27 of Act 31 of 2013

122. (1) Section 27 of the Taxation Laws Amendment Act, 2013, is hereby amended—

(a) by the substitution in subsection (1) for paragraph (k) of the following paragraph:

“(k) by the substitution for paragraph (k) of the following paragraph:

“(k) any amount contributed during a year of assessment to any

pension fund, provident fund or retirement annuity fund in terms of the rules of that fund by a person that is a member of that fund: Provided that—

(i) the total deduction to be allowed in terms of this paragraph must not in the year of assessment exceed the lesser of—

(aa) R350 000; or

(bb) 27,5 per cent of the higher of the person's—

(A) remuneration (other than in respect of any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit and severance benefit) as defined in paragraph 1 of the Fourth Schedule; or

(B) taxable income (other than in respect of any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit and severance benefit) as determined before allowing any deduction under this paragraph;

(ii) any amount so contributed in any previous year of assessment which has been disallowed solely by reason of the fact that it exceeds the amount of the deduction allowable in respect of that year of assessment is deemed to be an amount so contributed in the current year of assessment, except to the extent that the amount so contributed has been—

(aa) allowed as a deduction against income in any year of assessment;

(bb) accounted for under paragraph 5(1)(a) or 6(1)(b)(i) of the Second Schedule; or

(cc) exempted under section 10C;

(iii) any amount so contributed by an employer of the person for the benefit of the person must, to the extent that the amount has been included in the income of the person as a taxable benefit in terms of the Seventh Schedule, be deemed to have been contributed by the person; and

(iv) for the purposes of this paragraph, a partner in a partnership must be deemed to be an employee of the partnership and a partnership must be deemed to be the employer of the partners in that partnership;”;

(b) by the substitution for subsection (3) of the following subsection:

“(3) Paragraphs (k), (l) and (m) of subsection (1) come into operation on 1 March **[2015]** 2016 and apply in respect of amounts contributed on or after that date.”

(2) Paragraph (a) of subsection (1) comes into operation on 1 March 2016.

(3) Paragraph (b) of subsection (1) is deemed to have come into operation on 12 December 2013.

Amendment of section 29 of Act 31 of 2013

123. (1) Section 29 of the Taxation Laws Amendment Act, 2013, is hereby amended by the substitution in subsection (1) for paragraph (p) of the following paragraph:

Wysiging van artikel 26 van Wet 31 van 2013

121. (1) Artikel 26 van die Wysigingswet op Belastingwette, 2013, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Subartikel (1) tree op 1 Maart [2015] 2016 in werking en is van toepassing ten opsigte van bydraes gemaak gedurende jare van aanslag wat op of na daardie datum begin.”.

(2) Subartikel (1) word geag op 12 Desember 2013 in werking te getree het.

Wysiging van artikel 27 van Wet 31 van 2013

122. (1) Artikel 27 van die Wysigingswet op Belastingwette, 2013, word hierby gewysig—

(a) deur in subartikel (1) paragraaf (k) deur die volgende paragraaf te vervang:

“(k) deur paragraaf (k) deur die volgende paragraaf te vervang:

“(k) enige bedrag bygedra gedurende ’n jaar van aanslag tot enige pensioenfonds, voorsorgsfonds of uittreidingannuïteitsfonds ingevolge die reëls van daardie fonds deur ’n persoon wat ’n lid van daardie fonds is: Met dien verstande dat—

(i) die totale aftrekking ingevolge hierdie paragraaf toegelaat nie in die jaar van aanslag te bowe mag gaan nie die minste van—

(aa) R350 000; of

(bb) 27,5 persent van die hoogste van die persoon se—

(A) besoldiging (buiten ten opsigte van enige uitreefonds-enkelbedragvoordeel, uitreefonds-enkelbedragonttrekkingsvoordeel en skeidingsvoordeel) soos omskryf in paragraaf 1 van die Vierde Bylae; of

(B) belasbare inkomste (buiten ten opsigte van enige uitreefonds-enkelbedragvoordeel, uitreefonds-enkelbedragonttrekkingsvoordeel en skeidingsvoordeel) soos bepaal voordat enige aftrekking kragtens hierdie paragraaf toegelaat word;

(ii) enige bedrag aldus in enige vorige jaar van aanslag bygedra wat nie toegelaat is nie slegs omrede dit die bedrag van die aftrekking toelaatbaar ten opsigte van daardie jaar van aanslag te bowe gaan, geag word ’n bedrag aldus bygedra—

(aa) as ’n aftrekking teen inkomste in enige jaar van aanslag toegelaat;

(bb) kragtens paragraaf 5(1)(a) of 6(1)(b)(i) van die Tweede Bylae in rekening gebring is; of

(cc) kragtens artikel 10C vrygestel is;

(iii) enige bedrag aldus bygedra deur ’n werkgewer van die persoon ten behoeve van die persoon, namate die bedrag by die inkomste van die persoon as ’n belasbare voordeel ingevolge die Sewende Bylae ingesluit is, geag moet word deur die persoon bygedra te wees; en

(iv) ’n vennoot in ’n vennootskap geag moet word ’n werknemer van die vennootskap te wees en ’n vennootskap geag moet word die werkgewer van die vennote in daardie vennootskap te wees;”;

(b) deur subartikel (3) deur die volgende subartikel te vervang:

“(3) Paragrafe (k), (l) en (m) van subartikel (1) tree op 1 Maart [2015] 2016 in werking en is van toepassing ten opsigte van bedrae op of na daardie datum bygedra.”.

(2) Paragraaf (a) van subartikel (1) tree in werking op 1 Maart 2016.

(3) Paragraaf (b) van subartikel (1) word geag op 12 Desember 2013 in werking te getree het.

Wysiging van artikel 29 van Wet 31 van 2013

123. (1) Die Wysigingswet op Belastingwette, 2013, word hierby gewysig deur in artikel 29 paragraaf (p) deur die volgende paragraaf te vervang:

“(p) by the substitution for subsection (14) of the following subsection:

“(14) [(a)] Notwithstanding Chapter 6 of the Tax Administration Act, the Commissioner may disclose to the Minister of Science and Technology information in relation to research and development—

(a) as may be required by that Minister for the purposes of submitting a report to Parliament in terms of subsection (17); and

(b) if that information is material in respect of the granting of approval under subsection (9) or a withdrawal of that approval in terms of subsection (10).”

(2) Subsection (1) is deemed to have come into operation on 1 January 2014 and applies in respect of expenditure incurred in respect of research and development on or after that date, but before 1 October 2022.

Amendment of section 92 of Act 31 of 2013

124. (1) Section 92 of the Taxation laws Amendment Act, 2013, is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) Paragraphs (b), (c), (d), (f), (g), (h), (j), (k), (l) and (m) of subsection (1) are deemed to have come into operation on [4 July] 24 October 2013 and apply in respect of transactions entered into on or after that date.”

(2) Subsection (1) is deemed to have come into operation on 4 July 2013.

Amendment of section 98 of Act 31 of 2013

125. Section 98 of the Taxation Laws Amendment Act, 2013, is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) Subsection (1) comes into operation on [1 January 2015] 1 March 2015 and applies in respect of interest that is paid or that becomes due and payable on or after that date.”

Amendment of section 108 of Act 31 of 2013

126. (1) Section 108 of the Taxation Laws Amendment Act, 2013, is hereby amended by the substitution in subsection (1) for paragraph (a) of the following paragraph:

“(a) by the substitution in subsection (2) for paragraph (b) of the following paragraph:

(b) the dividends accrued to that company on or after the effective date—

(i) [to the extent that] in respect of which the company received a notification from the person paying the dividend of the amount by which the dividend reduces the STC credit of the company that paid and declared that dividend; and

(ii) if the notification contemplated in subparagraph (i) was received no later than the date that the dividend is paid; and”

(2) Subsection (1) is deemed to have come into operation on 1 April 2012.

Amendment of section 112 of Act 31 of 2013

127. (1) Section 112 of the Taxation Laws Amendment Act, 2013, is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) Subsection (1) come into operation on 1 March [2015] 2016 and applies in respect of amounts received or accrued on or after that date.”

(2) Subsection (1) is deemed to have come into operation on 12 December 2013.

Amendment of section 113 of Act 31 of 2013

128. (1) Section 113 of the Taxation Laws Amendment Act, 2013, is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) Paragraphs (a) and (b) of subsection (1) come into operation on 1 March [2015] 2016 and apply in respect of amounts received or accrued on or after that date.”

(2) Subsection (1) is deemed to have come into operation on 12 December 2013.

Amendment of section 117 of Act 31 of 2013

129. (1) Section 117 of the Taxation Laws Amendment Act, 2013, is hereby amended by the substitution for subsection (2) of the following subsection:

“(p) deur subartikel (14) deur die volgende subartikel te vervang:

“(14) [(a)] Ondanks Hoofstuk 6 van die Wet op Belastingadministrasie, kan die Kommissaris aan die Minister van Wetenskap en Tegnologie inligting in verband met navorsing en ontwikkeling openbaar— 5

(a) soos vereis mag word deur daardie Minister ten einde ’n verslag ingevolge subartikel (17) aan Parlement voor te lê; en

(b) indien daardie inligting tersaaklik is ten opsigte van die verlening van goedkeuring kragtens subartikel (9) of ’n intrekking van daardie goedkeuring ingevolge subartikel (10).” 10

(2) Subartikel (1) word geag op 1 Januarie 2014 in werking te getree het en is van toepassing ten opsigte van uitgawes aangegaan ten opsigte van navorsing en ontwikkeling op of na daardie datum, maar voor 1 Oktober 2022.

Wysiging van artikel 92 van Wet 31 van 2013

124. (1) Artikel 92 van die Wysigingswet op Belastingwette, 2013, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang: 15

“(3) Paragrafe (b), (c), (d), (f), (g), (h), (j), (k), (l) en (m) van subartikel (1) word geag op [4 Julie] 24 Oktober 2013 in werking te getree het en is van toepassing ten opsigte van transaksies op of na daardie datum aangegaan.”

(2) Subartikel (1) word geag op 4 Julie 2013 in werking te getree het. 20

Wysiging van artikel 98 van Wet 31 van 2013

125. Artikel 98 van die Wysigingswet op Belastingwette, 2013, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Subartikel (1) tree op [1 Januarie 2015] 1 Maart 2015 in werking en is van toepassing ten opsigte van rente wat op of na daardie datum betaal word of wat verskuldig en betaalbaar word.” 25

Wysiging van artikel 108 van Wet 31 van 2013

126. (1) Artikel 108 van die Wysigingswet op Belastingwette, 2013, word hierby gewysig deur in subartikel (1) paragraaf (a) deur die volgende paragraaf te vervang:

“(b) die dividende op of na die intreedatum aan daardie maatskappy toegeval— 30

(i) [namate] ten opsigte waarvan die maatskappy ’n kennisgewing ontvang het van die persoon wat die dividend betaal van die bedrag waarmee die dividend die SBMkrediet verminder van die maatskappy wat daardie dividend betaal en verklaar het; en

(ii) indien die kennisgewing beoog in subparagraaf (i) ontvang is nie later nie as die datum waarop die dividend betaal word.’; en” 35

(2) Subartikel (1) word geag op 1 April 2012 in werking te getree het.

Wysiging van artikel 112 van Wet 31 van 2013

127. (1) Artikel 112 van die Wysigingswet op Belastingwette, 2013 word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang: 40

“(2) Subartikel (1) tree op 1 Maart [2015] 2016 in werking en is van toepassing ten opsigte van bedrae op of na daardie datum ontvang of toegeval.”

(2) Subartikel (1) word geag op 12 Desember 2013 in werking te getree het.

Wysiging van artikel 113 van Wet 31 van 2013

128. (1) Artikel 113 van die Wysigingswet op Belastingwette, 2013, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang: 45

“(2) Subartikel (1) tree op 1 Maart [2015] 2016 in werking en is van toepassing ten opsigte van bedrae op of na daardie datum ontvang of toegeval.”

(2) Subartikel (1) word geag op 12 Desember 2013 in werking te getree het.

Wysiging van artikel 117 van Wet 31 van 2013

129. (1) Artikel 117 van die Wysigingswet op Belastingwette, 2013, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang: 50

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- “(2) Paragraphs (a) and (c) of subsection (1) come into operation on 1 March [2015] 2016 and apply in respect of contributions made on or after that date.”.
- (2) Subsection (1) is deemed to have come into operation on 12 December 2013.

Amendment of section 118 of Act 31 of 2013

130. (1) Section 118 of the Taxation Laws Amendment Act, 2013, is hereby amended 5
by the substitution for subsection (3) of the following subsection:

- “(3) Paragraphs (c) and (d) of subsection (1) come into operation on 1 March [2015] 2016 and apply in respect of contributions made on or after that date.”.
- (2) Subsection (1) is deemed to have come into operation on 12 December 2013.

Amendment of section 125 of Act 31 of 2013

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131. (1) Section 125 of the Taxation Laws Amendment Act, 2013, is hereby amended
by the substitution for subsection (2) of the following subsection:

- “(2) Subsection (1) comes into operation on 1 March [2015] 2016 and applies in
respect of contributions made on or after that date.”.
- (2) Subsection (1) is deemed to have come into operation on 12 December 2013. 15

Amendment of section 171 of Act 31 of 2013

132. Section 171 of the Taxation Laws Amendment Act, 2013, is hereby amended by
the substitution for subsection (2) of the following subsection:

- “(2) Subsection (1) comes into operation on 1 [April] January 2014.”.

Short title

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- 133.** This Act is called the Taxation Laws Amendment Act, 2014.

“(2) Paragrafe (a) en (c) van subartikel (1) tree op 1 Maart [2015] 2016 in werking en is van toepassing ten opsigte van bydraes op of na daardie datum gemaak.”.

(2) Subartikel (1) word geag op 12 Desember 2013 in werking te getree het.

Wysiging van artikel 118 van Wet 31 van 2013

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130. (1) Artikel 118 van die Wysigingswet op Belastingwette, 2013, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

“(3) Paragrafe (c) en (d) van subartikel (1) tree op 1 Maart [2015] 2016 in werking en is van toepassing ten opsigte van bydraes op of na daardie datum gemaak.”.

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(2) Subartikel (1) word geag op 12 Desember 2013 in werking te getree het.

Wysiging van artikel 125 van Wet 31 van 2013

131. (1) Artikel 125 van die Wysigingswet op Belastingwette, 2013, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Subartikel (1) tree op 1 Maart [2015] 2016 in werking en is van toepassing ten opsigte van bydraes op of na daardie datum gemaak.”.

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(2) Subartikel (1) word geag op 12 Desember 2013 in werking te getree het.

Wysiging van artikel 171 van Wet 31 van 2013

132. (1) Artikel 171 van die Wysigingswet op Belastingwette, 2013 word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Subartikel (1) tree op 1 [April] Januarie 2014 in werking.”.

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Kort titel

133. Hierdie Wet heet die Wysigingswet op Belastingwette, 2014.