Government Gazette
Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 607 | Cape Town, Kaapstad, 8 January 2016 | No. 39586

THE PRESIDENCY

No. 20 8 January 2016

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

Act No. 23 of 2015: Tax Administration Laws Amendment Act, 2015

DIE PRESIDENSIE

No. 20 8 Januarie 2016

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

Wet No 23 van 2015: Wysigingswet op Belastingadministrasiewette, 2015

9 771682 584003 39586

AIDS HELPLINE: 0800-0123-22 Prevention is the cure

GENERAL EXPLANATORY NOTE:

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

_____ Words underlined with a solid line indicate insertions in existing enactments.

(English text signed by the President)
(Assented to 24 December 2015)

ACT

To—

- **amend the Income Tax Act, 1962, so as to effect consequential and textual amendments; to delete a provision; and to amend certain provisions;**
- **amend the Customs and Excise Act, 1964, to insert a provision;**
- **amend the Excise Duty Act, 1964, so as to insert certain provisions and to amend certain provisions;**
- **amend the Value-Added Tax Act, 1991, so as to amend certain provisions;**
- **amend the Skills Development Levies Act, 1999, so as to amend provisions;**
- **amend the Taxation Laws Second Amendment Act, 2008, so as to amend an effective date;**
- **amend the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, so as to amend a penalty provision;**
- **amend the Tax Administration Act, 2011, so as to amend certain provisions; to effect technical corrections; and to effect textual and consequential amendments;**
- **amend the Customs Duty Act, 2014, so as to effect technical corrections; to effect consequential amendments; and to insert a provision;**
- **amend the Customs Control Act, 2014, so as to amend certain provisions; to effect consequential amendments; and to insert a provision;**
- **amend the Tax Administration Laws Amendment Act, 2014, so as to effect technical corrections;**

and to provide for matters connected therewith.

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

ALGEMENE VERDUIDELIKENDE NOTA:

[ ]	Woorde in vierkantige hakies dui skrappings uit bestaande verordenings aan.
________	Woorde met 'n volstreep daaronder dui invoegings in bestaande verordenings aan.

(Engelse teks deur die President geteken)
(Goedgekeur op 24 Desember 2015)

WET

Tot wysiging van—

- **die Inkomstebelastingwet, 1962, ten einde gevolglike en tekstuele wysigings aan te bring; 'n bepaling te skrap; en sekere bepalings te wysig;**
- **die Doeane- en Aksynswet, 1964, ten einde 'n bepaling in te voeg;**
- **die Wet op Aksysnsreg, 1964, ten einde sekere bepalings in te voeg en sekere bepalings te wysig;**
- **die Wet op Belasting op Toegevoegde Waarde, 1991, ten einde sekere bepalings te wysig;**
- **die "Skills Development Levies Act, 1999", ten einde bepalings te wysig;**
- **die Tweede Wysigingswet op Belastingwette, 2008, ten einde 'n inwerkingtredingsdatum te wysig;**
- **die "Mineral and Petroleum Resources Royalty (Administration) Act, 2008", ten einde 'n boetebepaling te wysig;**
- **die Wet op Belastingadministrasie, 2011, ten einde sekere bepalings te wysig; tegniese korreksies aan te bring; en tekstuele en gevolglike wysigings aan te bring;**
- **die Wet op Doeanereg, 2014, ten einde tegniese korreksies aan te bring; gevolglike wysigings aan te bring; en 'n bepaling in te voeg;**
- **die Wet op Doeanebeheer, 2014, ten einde sekere bepalings te wysig; gevolglike wysigings aan te bring; en 'n bepaling in te voeg;**
- **die Wysigingswet op Belastingadministrasiewette, 2014, ten einde tegniese korreksies aan te bring;**

en om voorsiening te maak vir aangeleenthede wat daarmee verband hou.

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

Amendment of section 3 of Act 58 of 1962, as amended by section 3 of Act 141 of 1992, section 3 of Act 21 of 1994, section 3 of Act 21 of 1995, section 20 of Act 30 of 1998, section 3 of Act 59 of 2000, section 6 of Act 5 of 2001, section 4 of Act 19 of 2001, section 18 of Act 60 of 2001, section 7 of Act 74 of 2002, section 13 of Act 45 of 2003, section 4 of Act 16 of 2004, section 2 of Act 21 of 2006, section 1 of Act 9 of 2007, section 3 of Act 36 of 2007, section 1 of Act 4 of 2008, section 5 of Act 60 of 2008, section 2 of Act 61 of 2008, section 14 of Act 8 of 2010, section 271 of Act 28 of 2011, read with paragraph 25 of Schedule 1 to that Act, section 2 of Act 39 of 2013 and section 2 of Act 44 of 2014

1. (1) Section 3 of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (4) of the following subsection:

"(4) Any decision of the Commissioner under the following provisions of this Act is subject to objection and appeal in accordance with Chapter 9 of the Tax Administration Act, namely—

(a) the definitions of **['benefit fund',]** 'pension fund', 'pension preservation fund', 'provident fund', 'provident preservation fund'**[,]** and 'retirement annuity fund' **[and 'spouse']** in section 1;

(b) **[section 8(5)*(b)* and *(b*A*)*,]** section 10(1)*(c*A*)***[,]** and *(e)*(i)*(cc)*, **[*(j)* and *(n*B*)*, section 10A(8),]** section 11*(e)*, **[*(f)*, *(g)*, *(g*A*)*,]** *(j)* and *(l)*, **[section 12B(6), section 12C, section 12E,]** section 12J(6), (6A) and (7), **[section 13,]** section 15, section 18A**[(5C)]** (5), (5A) and (5B), section 22(1) **[and (3), section 23H(2)]**, section 23K, section 24(2), section 24A(6), **[section 24C, section 24D,]** section 24I(1) **[and (7)]**, section 24J(9), **[section 24P, section 25A, section 27,]** section 28(9), section 30, section 30A, section 30B, section 30C, **[section 31,]** section 37A, **[section 38(2)*(a)* and *(b)* and (4),]** section 44(13)*(a)*, section 47(6)*(c)*(i), section 62(1)*(c)*(iii) and *(d)* and (2)*(a)* and (4), section 80B and section 103(2);

(c) paragraphs 6, **[7, 9,]** 13, 13A**[, 14, 19]** and 20 of the First Schedule;

(d) paragraph 4 of the Second Schedule;

(e) paragraphs 5(2), 14(6), 21(2) and 24 of the Fourth Schedule;

(f) paragraphs 10(3)**[,]** and 11(2) **[and 13]** of the Sixth Schedule;

(g) paragraphs **[2*(h)*,]** 3, **[6(4)*(b)*,]** 7(6), **[(7) and (8),]** 11 and 12A(3) of the Seventh Schedule; and

(h) **[paragraphs]** paragraph *(bb)*(A) of the proviso to paragraph 12A(6)*(e)***[,]** and paragraphs 29(2A), 29(7), 31(2), 65(1)*(d)* and 66(1)*(e)* of the Eighth Schedule.".

(2) Subsection (1) comes into operation on a date determined by the Minister of Finance by notice in the *Gazette*.

Amendment of section 35A of Act 58 of 1962, as inserted by section 30 of Act 32 of 2004 and amended by section 5 of Act 32 of 2005, section 59 of Act 24 of 2011 and section 271 of Act 28 of 2011 read with paragraph 43 of Schedule 1 to that Act

2. Section 35A of the Income Tax Act, 1962, is hereby amended by the addition to subsection (3) of the following paragraph, the existing subsection becoming paragraph *(a)*:

"*(b)* If the seller does not submit a return in respect of that year of assessment within 12 months after the end of that year of assessment, the payment of that amount is deemed to be a self-assessment in terms of section 95(3) of the Tax Administration Act.".

Amendment of section 61 of Act 58 of 1962, as amended by section 25 of Act 90 of 1962, section 29 of Act 90 of 1988, section 57 of Act 45 of 2003, section 271 of Act 28 of 2011 read with paragraph 51 of Schedule 1 to that Act and section 13 of Act 21 of 2012

3. Section 61 of the Income Tax Act, 1962, is hereby amended by the deletion of paragaph *(g)*.

Wysiging van artikel 3 van Wet 58 of 1962, soos gewysig deur artikel 3 van Wet 141 van 1992, artikel 3 van Wet 21 van 1994, artikel 3 van Wet 21 van 1995, artikel 20 van Wet 30 van 1998, artikel 3 van Wet 59 van 2000, artikel 6 van Wet 5 van 2001, artikel 4 van Wet 19 van 2001, artikel 18 van Wet 60 van 2001, artikel 7 van Wet 74 van 2002, artikel 13 van Wet 45 van 2003, artikel 4 van Wet 16 van 2004, artikel 2 van Wet 21 van 2006, artikel 1 van Wet 9 van 2007, artikel 3 van Wet 36 van 2007, artikel 1 van Wet 4 van 2008, artikel 5 van Wet 60 van 2008, artikel 2 van Wet 61 van 2008, artikel 14 van Wet 8 van 2010, artikel 271 van Wet 28 van 2011, gelees met paragraaf 25 van Bylae 1 by daardie Wet, artikel 2 van Wet 39 van 2013 en artikel 2 van Wet 44 van 2014

1. (1) Artikel 3 van die Inkomstebelastingwet, 1962, word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

"(4) Enige beslissing van die Kommissaris kragtens die volgende bepalings van hierdie Wet is aan beswaar en appèl onderhewig ooreenkomstig Hoofstuk 9 van die Wet op Belastingadministrasie, naamlik—

(a) die omskrywings van **['bystandsfonds', 'gade',]** 'pensioenfonds', 'pensioenbewaringsfonds', 'uittredingannuïteitsfonds', 'voorsorgfonds' en 'voorsorgbewaringsfonds' in artikel 1;

(b) **[artikel 8(5)*(b)* en *(b*A*)*,]** artikel 10(1)*(c*A*)***[,]** en *(e)*(i)*(cc)*, **[*(j)* en *(n*B*)*, artikel 10A(8),]** artikel 11*(e)*, **[*(f)*, *(g)*, *(g*A*)*,]** *(j)* en *(l)*, **[artikel 12B(6), artikel 12C, artikel 12E,]** artikel 12J(6), (6A) en (7), **[artikel 13,]** artikel 15, artikel 18A**[(5C)]** (5), (5A) en (5B), artikel 22(1) **[en (3), artikel 23H(2)]**, artikel 23K, artikel 24(2), artikel 24A(6), **[artikel 24C, artikel 24D,]** artikel 24I(1) **[en (7)]**, artikel 24J(9), **[artikel 24P, artikel 25A, artikel 27,]** artikel 28(9), artikel 30, artikel 30A, artikel 30B, artikel 30C, **[artikel 31,]** artikel 37A, **[artikel 38(2)*(a)* en *(b)* en (4),]** artikel 44(13)*(a)*, artikel 47(6)*(c)(i)*, artikel 62(1)*(c)*(iii) en *(d)* en (2)*(a)* en (4), artikel 80B en artikel 103(2);

(c) paragrawe 6, **[7, 9,]** 13, 13A**[, 14, 19]** en 20 van die Eerste Bylae;

(d) paragraaf 4 van die Tweede Bylae;

(e) paragrawe 5(2), 14(6), 21(2) en 24 van die Vierde Bylae;

(f) paragrawe 10(3)**[,]** en 11(2) **[en 13]** van die Sesde Bylae;

(g) paragrawe **[2*(h)*,]** 3, **[6(4)*(b)*,]** 7(6), **[(7) en (8),]** 11 en 12A(3) van die Sewende Bylae; en

(h) **[paragrawe]** paragraaf *(bb)*(A) van die voorbehoudsbepaling tot paragraaf 12A(6)*(e)***[,]** en paragrawe 29(2A), 29(7), 31(2), 65(1)*(d)* en 66(1)*(e)* van die Agtste Bylae.".

(2) Subartikel (1) tree in werking op 'n datum deur die Minister van Finansies by kennisgewing in die *Staatskoerant* bepaal.

Wysiging van artikel 35A van Wet 58 of 1962, soos ingevoeg deur artikel 30 van Wet 32 van 2004 en gewysig deur artikel 5 van Wet 32 van 2005, artikel 59 van Wet 24 van 2011 en artikel 271 van Wet 28 van 2011 gelees met paragraaf 43 van Bylae 1 by daardie Wet

2. Artikel 35A van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (3) die volgende paragraaf by te voeg, terwyl die bestaande subartikel paragraaf *(a)* word:

"*(b)* Indien die verkoper nie 'n opgawe ten opsigte van daardie jaar van aanslag binne 12 maande na die einde van daardie jaar van aanslag indien nie, word die betaling van daardie bedrag geag 'n selfaanslag ingevolge artikel 95(3) van die Wet op Belastingadministrasie te wees.".

Wysiging van artikel 61 van Wet 58 of 1962, soos gewysig deur artikel 25 van Wet 90 of 1962, artikel 29 van Wet 90 van 1988, artikel 57 van Wet 45 van 2003, artikel 271 van Wet 28 van 2011 gelees met paragraaf 51 van Bylae 1 by daardie Wet en artikel 13 van Wet 21 van 2012

3. Artikel 61 van die Inkomstebelastingwet, 1962, word hierby gewysig deur paragraaf *(g)* te skrap.

Amendment of section 64K of Act 58 of 1962, as inserted by section 56 of Act 60 of 2008 and amended by section 53 of Act 17 of 2009, section 84 of Act 24 of 2011, section 271 of Act 28 of 2011, read with paragraph 55 of Schedule 1 to that Act, section 14 of Act 21 of 2012, section 5 of Act 39 of 2013 and section 5 of Act 44 of 2014

4. Section 64K of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (1A) for paragraph *(b)* of the following paragraph:

"*(b)* received a dividend contemplated in paragraph *(a)* of the definition of 'dividend' in section 64D that is exempt or partially exempt from dividends tax in terms of section 64F or 64FA.".

Amendment of Fourth Schedule to Act 58 of 1962, as inserted by section 19 of Act 6 of 1963 and amended by section 16 of Act 140 of 1993 and section 3 of Act 168 of 1993

5. The Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for the heading of the following heading:

"AMOUNTS TO BE DEDUCTED OR WITHHELD BY EMPLOYERS AND PROVISIONAL PAYMENTS IN RESPECT OF NORMAL TAX **[AND PROVINCIAL TAXES]**

(Section **[*eighty-nine bis*]** 5 of this Act)".

Amendment of paragraph 1 of Fourth Schedule to Act 58 of 1962, as amended by section 22 of Act 72 of 1963, section 44 of Act 89 of 1969, section 24 of Act 52 of 1970, section 37 of Act 88 of 1971, section 47 of Act 85 of 1974, section 6 of Act 30 of 1984, section 38 of Act 121 of 1984, section 20 of Act 70 of 1989, section 44 of Act 101 of 1990, section 44 of Act 129 of 1991, section 33 of Act 141 of 1992, section 48 of Act 113 of 1993, section 16 of Act 140 of 1993, section 37 of Act 21 of 1995, section 34 of Act 36 of 1996, section 44 of Act 28 of 1997, section 52 of Act 30 of 1998, section 52 of Act 30 of 2000, section 53 of Act 59 of 2000, section 19 of Act 19 of 2001, section 32 of Act 30 of 2002, section 46 of Act 32 of 2004, section 49 of Act 31 of 2005, section 28 of Act 9 of 2006, section 39 of Act 20 of 2006, section 54 of Act 8 of 2007, section 64 of Act 35 of 2007, section 43 of Act 3 of 2008, section 66 of Act 60 of 2008, section 17 of Act 18 of 2009, section 18 of Act 8 of 2010, section 93 of Act 24 of 2011, section 271 of Act 28 of 2011, read with paragraph 77 of Schedule 1 to that Act and section 7 of Act 44 of 2014

6. (1) Paragraph 1 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the deletion in the definition of "employee" of the word "and" at the end of paragraphs *(c)* and *(d)* and by the substitution for the word "and" at the end of paragraph *(e)* of the word "or";

(b) by the substitution in the definition of "personal service provider" for the words following paragraph *(c)* of the following words:

"except where such company or trust throughout the year of assessment employs three or more full-time employees who are on a full-time basis engaged in the business of such company or trust of rendering any such service, other than any employee who is a holder of a share in the company or **[member]** settlor or beneficiary of the trust or is a connected person in relation to such person;";

(c) by the substitution for the definition of "provisional tax" of the following definition:

" **'provisional tax'** means any payment in respect of liability for normal tax required to be made in terms of paragraph 17;";

(d) by the substitution in the definition of "provisional taxpayer" for paragraphs *(dd)* and *(ee)* of the following paragraphs, respectively:

Wysiging van artikel 64K van Wet 58 of 1962, soos ingevoeg deur artikel 56 van Wet 60 van 2008 en gewysig deur artikel 53 van Wet 17 van 2009, artikel 84 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, gelees met paragraaf 55 van Bylae 1 by daardie Wet, artikel 14 van Wet 21 van 2012, artikel 5 van Wet 39 van 2013 en artikel 5 van Wet 44 van 2014

4. Artikel 64K van die Inkomstebelastingwet, 1962, word hierby gewysig deur in subartikel (1A) paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* 'n dividend beoog in paragraaf *(a)* van die omskrywing van 'dividend' in artikel 64D ontvang het wat ingevolge artikel 64F of 64FA van dividendbelasting vrygestel of gedeeltelik vrygestel is,".

Wysiging van Vierde Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 19 van Wet 6 van 1963 en gewysig deur artikel 16 van Wet 140 van 1993 en artikel 3 van Wet 168 van 1993

5. Die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur die opskrif deur die volgende opskrif te vervang:

"BEDRAE WAT DEUR WERKGEWERS AFGETREK OF TERUGGEHOU MOET WORD EN VOORLOPIGE BETALINGS TEN OPSIGTE VAN NORMALE BELASTING **[EN PROVINSIALE BELASTINGS]**
(Artikel **[nege-en-tagtig bis]** 5 van hierdie Wet)".

Wysiging van paragraaf 1 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 22 van Wet 72 van 1963, artikel 44 van Wet 89 van 1969, artikel 24 van Wet 52 van 1970, artikel 37 van Wet 88 van 1971, artikel 47 van Wet 85 van 1974, artikel 6 van Wet 30 van 1984, artikel 38 van Wet 121 van 1984, artikel 20 van Wet 70 van 1989, artikel 44 van Wet 101 van 1990, artikel 44 van Wet 129 van 1991, artikel 33 van Wet 141 van 1992, artikel 48 van Wet 113 van 1993, artikel 16 van Wet 140 van 1993, artikel 37 van Wet 21 van 1995, artikel 34 van Wet 36 van 1996, artikel 44 van Wet 28 van 1997, artikel 52 van Wet 30 van 1998, artikel 52 van Wet 30 van 2000, artikel 53 van Wet 59 van 2000, artikel 19 van Wet 19 van 2001, artikel 32 van Wet 30 van 2002, artikel 46 van Wet 32 van 2004, artikel 49 van Wet 31 van 2005, artikel 28 van Wet 9 van 2006, artikel 39 van Wet 20 van 2006, artikel 54 van Wet 8 van 2007, artikel 64 van Wet 35 van 2007, artikel 43 van Wet 3 van 2008, artikel 66 van Wet 60 van 2008, artikel 17 van Wet 18 van 2009, artikel 18 van Wet 8 van 2010, artikel 93 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011, gelees met paragraaf 77 van Bylae 1 by daardie Wet en artikel 7 van Wet 44 van 2014

6. (1) Paragraaf 1 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in die omskrywing van "besoldiging" paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* enige bedrag in paragraaf *(a)*, *(c)*, *(c*A*)*, *(c*B*)*, *(d)*, *(e)*, *(e*A*)* of *(f)* van die omskrywing van 'bruto inkomste' in artikel 1 van hierdie Wet bedoel;";

(b) deur in die omskrywing van "besoldiging" paragraaf *(e)* deur die volgende paragraaf te vervang:

"*(e)* enige **[wins ingevolge]** bedrag bedoel in artikel 8C **[vasgestel]** wat in daardie persoon se inkomste ingesluit moet word;";

(c) deur in die omskrywing van "persoonlike diensverskaffer" die woorde wat op paragraaf *(c)* volg deur die volgende woorde te vervang:

"behalwe waar sodanige maatskappy of trust gedurende die hele jaar van aanslag drie of meer voltydse werknemers in diens het wat op 'n voltydse basis betrokke is by die besigheid van sodanige maatskappy of trust om enige sodanige diens te lewer, buiten 'n werknemer wat 'n houer van 'n aandeel in die maatskappy of **[lid]** oprigter of begunstigde van die trust is of 'n verbonde persoon met betrekking tot sodanige persoon is;";

(d) deur die omskrywing van "voorlopige belasting" deur die volgende omskrywing te vervang:

"**'voorlopige belasting'** 'n betaling ten opsigte van aanspreeklikheid vir normale belasting wat ingevolge paragraaf 17 gemaak moet word;";

(e) deur in die uitsluiting in die omskrywing van "voorlopige belastingpligtige" paragrawe *(dd)* en *(ee)* deur die volgende paragrawe te vervang:

"*(dd)* **[a person exempt from payment of provisional tax in terms of paragraph 18]** any—

(A) person in respect of whose liability for normal tax for the relevant year of assessment payments are required to be made under section 33;

(B) natural person who does not derive any income from the carrying on of any business, if—

(AA) the taxable income of that person for the relevant year of assessment does not exceed the tax threshold; or

(BB) the taxable income of that person for the relevant year of assessment which is derived from interest, dividends, foreign dividends and rental from the letting of fixed property does not exceed R30 000; and

(ee) a small business funding entity**[.]**;";

(e) by the deletion in the definition of "provisional taxpayer" of the word "and" at the end of paragraph *(dd)*, addition of that word at the end of paragraph *(ee)* and the addition of the following paragraph:

"*(ff)* a deceased estate;";

(f) by the substitution in the definition of "remuneration" for paragraph *(a)* of the following paragraph:

"*(a)* any amount referred to in paragraph *(a)*, *(c)*, *(c*A*)*, *(c*B*)*, *(d)*, *(e)*, *(e*A*)* or *(f)* of the definition of 'gross income' in section 1 of this Act;"; and

(g) by the substitution in the definition of "remuneration" for paragraph *(e)* of the following paragraph:

"*(e)* any **[gain determined in terms of]** amount referred to in section 8C which is required to be included in the income of that person;".

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

Amendment of paragraph 5 of Fourth Schedule to Act 58 of 1962, as amended by section 19 of Act 18 of 2009 and section 271 of Act 28 of 2011 read with paragraph 79 of Schedule 1 to that Act

7. (1) Paragraph 5 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraphs (2) and (3) of the following subparagraphs, respectively:

"(2) Where the employer has failed to deduct or withhold employees' tax in terms of paragraph 2 and **[the Commissioner is satisfied that]** the failure was not due to an intent to postpone payment of the tax or to evade the employer's obligations under this Schedule, the Commissioner may, on application in the prescribed form and manner by the employer and if he or she is satisfied that there is a reasonable prospect of ultimately recovering the tax from the employee, absolve the employer from **[his]** the employer's liability under sub-paragraph (1) of this paragraph.

(3) An employer who has not been absolved from liability as provided in sub-paragraph (2) shall have a right of recovery against the employee in respect of the amount paid by the employer in terms of sub-paragraph (1) in respect of that employee, and such amount may in addition to any other right of recovery be deducted from future remuneration which may become payable by the employer to that employee, in such manner as the Commissioner **[may determine]** on application in the prescribed form and manner by the employer decides.".

(2) Subsection (1) comes into operation on a date determined by the Minister of Finance by notice in the *Gazette*.

"*(dd)* **['n persoon wat ingevolge paragraaf 18 van die betaling van voorlopige belasting vrygestel is]** 'n—

(A) persoon ten opsigte van wie se aanspreeklikheid vir normale belasting vir die betrokke jaar van aanslag betalings ingevolge artikel 33 van hierdie Wet vereis word;

(B) natuurlike persoon wat nie enige inkomste verkry uit die bedryf van enige besigheid nie, indien—

(AA) die belasbare inkomste van daardie persoon vir die betrokke jaar van aanslag nie die belastingdrempel sal oorskry nie; of

(BB) die belasbare inkomste van daardie persoon vir die betrokke jaar van aanslag wat uit rente, buitelandse dividende en huurgeld uit die verhuring van onroerende eiendom verkry is, nie R30 000 sal oorskry nie; en

(ee) 'n kleinbesigheidbefondsingsentiteit**[.]**;";

(f) deur in die omskrywing van "voorlopige belastingpligtige" die woord "en" aan die einde van paragraaf *(dd)* te skrap, die woord "en" aan die einde van paragraaf *(ee)* by te voeg en die volgende paragraaf by te voeg:

"*(ff)* 'n gestorwe boedel;"; en

(g) deur in die omskrywing van "werknemer" die woord "en" aan die einde van paragrawe *(c)* en *(d)* te skrap en deur die woord "en" aan die einde van paragraaf *(e)* deur die woord "of" te vervang.

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

Wysiging van paragraaf 5 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 19 van Wet 18 van 2009 en artikel 271 van Wet 28 van 2011 gelees met paragraaf 79 van Bylae 1 by daardie Wet

7. (1) Paragraaf 5 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagrawe (2) en (3) deur die volgende subparagrawe te vervang:

"(2) Wanneer die werkgewer versuim het om werknemersbelasting ingevolge paragraaf 2 af te trek of terug te hou en **[die Kommissaris oortuig is dat]** die versuim nie te wyte is aan 'n bedoeling om betaling van die belasting uit te stel of om die werkgewer se verpligtings ingevolge hierdie Bylae te ontduik nie, kan die Kommissaris, by aansoek deur die werkgewer in die vorm en op die wyse voorgeskryf en indien hy of sy oortuig is dat daar 'n redelike vooruitsig is om die belasting uiteindelik op die werknemer te verhaal, die werkgewer van **[sy]** die werkgewer se aanspreeklikheid ingevolge sub-paragraaf (1) van hierdie paragraaf onthef.

(3) 'n Werkgewer wat nie volgens voorskrif van sub-paragraaf (2) van sy aanspreeklikheid onthef is nie, het die reg om die bedrag ingevolge sub-paragraaf (1) deur **[hom]** die werkgewer ten opsigte van 'n werknemer betaal op dié werknemer te verhaal en so 'n bedrag kan, afgesien van enige ander reg van verhaal, op 'n wyse wat die Kommissaris **[bepaal]** beslis by aansoek deur die werkgewer in die vorm en op die wyse voorgeskryf, afgetrek word van toekomstige besoldiging wat deur die werkgewer aan die werknemer betaalbaar mag word.".

(2) Subartikel (1) tree in werking op 'n datum deur die Minister van Finansies by kennisgewing in die *Staatskoerant* bepaal.

Amendment of paragraph 9 of Fourth Schedule to Act 58 of 1962, as amended by section 39 of Act 88 of 1971, section 32 of Act 103 of 1976, section 29 of Act 104 of 1980, section 46 of Act 101 of 1990, section 46 of Act 28 of 1997, section 55 of Act 59 of 2000, section 21 of Act 19 of 2001, section 41 of Act 20 of 2006, section 56 of Act 8 of 2007, sections 66 and 116 of Act 35 of 2007, section 66 of Act 3 of 2008, section 68 of Act 60 of 2008, section 20 of Act 18 of 2009 and section 95 of Act 24 of 2011

8. Paragraph 9 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in subparagraph (3) for item *(b)* of the following item:

"*(b)* **[Paragraph]** Item *(a)* does not apply to any amount required to be included in the gross income of any person in terms of paragraph *(e)* of the definition of 'gross income' and paragraph 2(1)*(b)*(iB) of the Second Schedule as a result of a transaction contemplated in section 14(1) of the Pension Funds Act**[, 1956 (Act No. 24 of 1956)]**, other than an amount that is transferred for the benefit of the person to any provident fund as defined in paragraph 1 of the Second Schedule from any pension fund or pension preservation fund as defined in that paragraph."; and

(b) by the substitution for subparagraph (6) of the following subparagraph:

"(6) There must be deducted from the amount to be withheld or deducted by way of employees' tax as contemplated in paragraph 2 the amount—

(a) of the medical scheme fees tax credit that applies in respect of that employee in terms of section 6A; and

(b) where the employee is entitled to a rebate under section 6(2)*(b)*, of the additional medical expenses tax credit that applies in respect of that employee in terms of section 6B(3)*(a)*(i),

if—

[*(a)*] (i) the employer effects payment of the medical scheme fees as contemplated in section 6A(2)*(a)*; or

[*(b)*](ii) the employer does not effect payment of the medical scheme fees as contemplated in section 6A(2)*(a)*, at the option of the employer, if proof of payment of those fees has been furnished to the employer.".

Amendment of paragraph 11A of Fourth Schedule to Act 58 of 1962, as inserted by section 45 of Act 89 of 1969 and amended by section 47 of Act 28 of 1997, section 19 of Act 34 of 2004, section 51 of Act 31 of 2005, section 67 of Act 35 of 2007 and section 19 of Act 8 of 2010

9. Paragraph 11A of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in subparagraph (1) for item *(c)* and the words following it of the following item and words:

"*(c)* any **[gain made are a result of the vesting of any equity instrument as contemplated]** amount referred to in section 8C which is required to be included in the income of that employee,

the amount of that gain or that amount must for the purposes of this Schedule be deemed to be an amount of remuneration which is payable to that employee by the person by whom that right was granted or from whom that equity instrument or qualifying equity share was acquired, as the case may be.".

Repeal of paragraph 11B of Fourth Schedule to Act 58 of 1962

10. (1) Paragraph 11B of the Fourth Schedule to the Income Tax Act, 1962, is hereby repealed.

(2) Subsection (1) comes into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date.

Wysiging van paragraaf 9 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 39 van Wet 88 van 1971, artikel 32 van Wet 103 van 1976, artikel 29 van Wet 104 van 1980, artikel 46 van Wet 101 van 1990, artikel 46 van Wet 28 van 1997, artikel 55 van Wet 59 van 2000, artikel 21 van Wet 19 van 2001, artikel 41 van Wet 20 van 2006, artikel 56 van Wet 8 van 2007, artikels 66 en 116 van Wet 35 van 2007, artikel 66 van Wet 3 van 2008, artikel 68 van Wet 60 van 2008, artikel 20 van Wet 18 van 2009 en artikel 95 van Wet 24 van 2011

8. Paragraaf 9 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in subparagraaf (3) item *(b)* deur die volgende item te vervang:

"*(b)* **[Paragraaf]** Item *(a)* is nie op enige bedrag wat by die bruto inkomste van enige persoon ingevolge paragraaf *(e)* van die omskrywing van 'bruto inkomste' en paragraaf 2(1)*(b)*(iB) van die Tweede Bylae as gevolg van 'n transaksie beoog in artikel 14(1) van die Wet op Pensioenfondse**[, 1956 (Wet No. 24 van 1956),]** ingesluit moet word, van toepassing nie, anders as 'n bedrag wat tot die voordeel van die persoon aan enige voorsorgfonds soos omskryf in paragraaf 1 van die Tweede Bylae oorgedra word vanaf enige pensioenbewaringsfonds of pensioenfonds soos omskryf in daardie paragraaf."; en

(b) deur subparagraaf (6) deur die volgende subparagraaf te vervang:

"(6) Daar word afgetrek van die bedrag teruggehou of afgetrek te word by wyse van werknemersbelasting soos in paragraaf 2 beoog die bedrag—

(a) van die belastingkrediet vir mediese skemafooie wat van toepassing is ten opsigte van daardie werknemer ingevolge artikel 6A; en

(b) waar die werknemer op 'n korting kragtens artikel 6(2)*(b)* geregtig is, van die bykomende belastingkrediet op mediese onkoste wat ten opsigte van daardie werknemer ingevolge artikel 6B(3)*(a)*(i) van toepassing is,

indien—

[*(a)*] (i) die werkgewer betaling bewerkstellig van die mediese skemafooie soos in artikel 6A(2)*(a)* beoog; of

[*(b)*](ii) die werkgewer nie betaling bewerkstellig van die mediese skemafooie soos in artikel 6A(2)*(a)* beoog nie, by keuse van die werkgewer, indien bewys van betaling van daardie fooie aan die werkgewer verskaf is.".

Wysiging van paragraaf 11A van Vierde Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 45 van Wet 89 van 1969 en gewysig deur artikel 47 van Wet 28 van 1997, artikel 19 van Wet 34 van 2004, artikel 51 van Wet 31 van 2005, artikel 67 van Wet 35 van 2007 en artikel 19 van Wet 8 van 2010

9. Paragraaf 11A van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur in subparagraaf (1) item *(c)* en die woorde wat daarop volg deur die volgende item en woorde te vervang:

"*(c)* enige **[wins gemaak weens die vestiging van 'n ekwiteitsinstrument soos]** bedrag in artikel 8C bedoel wat by die inkomste van daardie werknemer ingesluit moet word, by 'n werknemer se besoldiging ingesluit word, word, by die toepassing van hierdie Bylae,

die bedrag van daardie wins of daardie bedrag geag 'n bedrag van besoldiging te wees wat aan daardie werknemer betaalbaar is deur die persoon deur wie daardie reg verleen is of van wie daardie ekwiteitsinstrument of kwalifiserende ekwiteitsaandeel, na gelang van die geval, verkry is.".

Herroeping van paragraaf 11B van Vierde Bylae by Wet 58 van 1962

10. (1) Paragraaf 11B van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby herroep.

(2) Subartikel (1) tree op 1 Maart 2016 in werking en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Amendment of paragraph 11C of Fourth Schedule to Act 58 of 1962, as inserted by section 22 of Act 19 of 2001 and amended by section 85 of Act 45 of 2003, section 271 of Act 28 of 2011 read with paragraph 83 of Schedule 1 to that Act and section 10 of Act 39 of 2013

11. Paragraph 11C of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the deletion in the proviso to subparagraph (1) of paragraph (i).

Amendment of paragraph 13 of Fourth Schedule to Act 58 of 1962, as amended by section 24 of Act 72 of 1963, section 29 of Act 113 of 1977, section 49 of Act 101 of 1990, section 23 of Act 19 of 2001, section 21 of Act 4 of 2008 and section 11 of Act 39 of 2013

12. Paragraph 13 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution for subparagraph (1) of the following subparagraph:

"(1) Subject to the provisions of paragraphs 5, **[11C(5)]** <u>14(5)</u> and 28, every employer who during any period contemplated in subparagraph (1A) deducts or withholds any amount by way of employees' tax as required by paragraph 2 shall within the time allowed by subparagraph (2) of this paragraph deliver to each employee or former employee to whom remuneration has during the period in question been paid or become due by such employer, an employees' tax certificate in such form as the Commissioner may prescribe or approve, which shall show the total remuneration of such employee or former employee and the sum of the amounts of employees' tax deducted or withheld by such employer from such remuneration during the said period, excluding any amount of remuneration or employees' tax included in any other employees' tax certificate issued by such employer unless such other certificate has been surrendered to such employer by the employee or former employee and has been cancelled by such employer and dealt with by **[him]** <u>the employer</u> as provided in subparagraph (10)."; and

(b) by the substitution in subparagraph (2) for item *(c)* of the following item:

"*(c)* if the said employer has ceased to be an employer, within **[seven]** <u>14</u> days of the date on which **[he]** <u>the employer</u> has so ceased,".

Amendment of paragraph 14 of Fourth Schedule to Act 58 of 1962, as amended by section 40 of Act 88 of 1971, section 50 of Act 101 of 1990, section 57 of Act 74 of 2002, section 22 of Act 4 of 2008, section 16 of Act 61 of 2008, section 21 of Act 18 of 2009, section 22 of Act 8 of 2010, section 271 of Act 28 of 2011 read with paragraph 85 of Schedule 1 to that Act and section 20 of Act 21 of 2012

13. Paragraph 14 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (5) of the following subparagraph:

"(5) Unless the Commissioner otherwise directs, no employees' tax certificate as contemplated in paragraph 13(2)*(a)* or *(c)* shall be delivered by the employer until such time as the return contemplated in subparagraph (3)**[*(a)* or *(b)*, as the case may be,]** has been rendered to the Commissioner.".

Amendment of paragraph 17 of Fourth Schedule to Act 58 of 1962, as amended by section 27 of Act 90 of 1964, section 4 of Act 88 of 1971, section 33 of Act 103 of 1976, section 30 of Act 104 of 1980, section 51 of Act 101 of 1990, section 57 of Act 59 of 2000, section 271 of Act 28 of 2011 read with paragraph 88 of Schedule 1 to that Act and section 12 of Act 39 of 2013

14. Paragraph 17 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

Wysiging van paragraaf 11C van Vierde Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 22 van Wet 19 van 2001 en gewysig deur artikel 85 van Wet 45 van 2003, artikel 271 van Wet 28 van 2011 gelees met paragraaf 83 van Bylae 1 by daardie Wet en artikel 10 van Wet 39 van 2013

11. Paragraaf 11C van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur paragraaf *(i)* van die voorbehoudsbepaling tot subparagraaf (1) te skrap.

Wysiging van paragraaf 13 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 24 van Wet 72 van 1963, artikel 29 van Wet 113 van 1977, artikel 49 van Wet 101 van 1990, artikel 23 van Wet 19 van 2001, artikel 21 van Wet 4 van 2008 en artikel 11 van Wet 39 van 2013

12. Paragraaf 13 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur subparagraaf (1) deur die volgende subparagraaf te vervang:

"(1) Behoudens die bepalings van paragrawe 5, **[11C(5)]** 14(5) en 28, moet elke werkgewer wat gedurende 'n tydperk bedoel in subparagraaf (1A) 'n bedrag by wyse van werknemersbelasting volgens voorskrif van paragraaf 2 aftrek of terughou, binne die tyd by subparagraaf (2) van hierdie paragraaf toegelaat aan elke werknemer of voormalige werknemer aan wie besoldiging gedurende die betrokke tydperk deur bedoelde werkgewer betaal is of verskuldig geword het, 'n werknemersbelastingsertifikaat verstrek in 'n vorm wat die Kommissaris voorskryf of goedkeur, wat die totale besoldiging van die werknemer of voormalige werknemer gedurende dié tydperk en die som van die bedrae gedurende dié tydperk by wyse van werknemersbelasting deur bedoelde werkgewer afgetrek of teruggehou van sodanige besoldiging aantoon, maar met uitsluiting van enige bedrag by wyse van besoldiging of werknemersbelasting wat ingesluit is by 'n ander werknemersbelasting-sertifikaat deur bedoelde werkgewer uitgereik tensy sodanige ander sertifikaat aan bedoelde werkgewer deur die werknemer of voormalige werknemer teruggegee is en deur bedoelde werkgewer gekanselleer is en deur **[hom]** die werkgewer volgens voorskrif van subparagraaf (10) behandel is."; en

(b) deur in subparagraaf (2) item *(c)* deur die volgende item te vervang:

"*(c)* indien bedoelde werkgewer opgehou het om 'n werkgewer te wees, binne **[sewe]** 14 dae vanaf die datum waarop **[hy]** die werkgewer aldus opgehou het,".

Wysiging van paragraaf 14 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 40 van Wet 88 van 1971, artikel 50 van Wet 101 van 1990, artikel 57 van Wet 74 van 2002, artikel 22 van Wet 4 van 2008, artikel 16 van Wet 61 van 2008, artikel 21 van Wet 18 van 2009, artikel 22 van Wet 8 van 2010, artikel 271 van Wet 28 van 2011 gelees met paragraaf 85 van Bylae 1 by daardie Wet en artikel 20 van Wet 21 van 2012

13. Paragraaf 14 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (5) deur die volgende subparagraaf te vervang:

"(5) Tensy die Kommissaris andersins bepaal, word geen werknemersbelasting-sertifikaat soos beoog in paragraaf 13(2)*(a)* of *(c)* deur die werkgewer gelewer nie totdat die opgawe beoog in subparagraaf (3)**[*(a)* of *(b)*, na gelang van die geval,]** aan die Kommissaris gelewer is.".

Wysiging van paragraaf 17 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 27 van Wet 90 van 1964, artikel 4 van Wet 88 van 1971, artikel 33 van Wet 103 van 1976, artikel 30 van Wet 104 van 1980, artikel 51 van Wet 101 van 1990, artikel 57 van Wet 59 van 2000, artikel 271 van Wet 28 van 2011 gelees met paragraaf 88 van Bylae 1 by daardie Wet en artikel 12 van Wet 39 van 2013

14. Paragraaf 17 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) by the substitution for subparagraph (3) of the following subparagraph:

“(3) Where for the purpose of determining any amount of provisional tax required to be paid by any provisional taxpayer in respect of any year of assessment the liability of such taxpayer for normal tax is required to be estimated in respect of such year, such liability shall be deemed to be the amount of normal tax which, calculated at the relevant rate referred to in subparagraph (4), would be payable by the provisional taxpayer in respect of the amount of taxable income estimated by such taxpayer in terms of paragraph 19(1) during the period prescribed by this Schedule for the payment of the said amount of provisional tax**[, or any extension of such period granted in terms of paragraph 25(2),]** or if the amount so estimated has been increased by the Commissioner in terms of paragraph 19(3), the amount of normal tax which, calculated at the said rate, would be payable by the provisional taxpayer in respect of the amount of taxable income as so increased, or if the Commissioner has estimated the provisional taxpayer’s taxable income in terms of paragraph 19(2), the amount of normal tax which, calculated at the said rate, would be payable by the provisional taxpayer in respect of the amount of taxable income so estimated.”; and

(b) by the deletion of subparagraph (8).

Repeal of paragraph 18 of Fourth Schedule to Act 58 of 1962

15. Paragraph 18 of the Fourth Schedule to the Income Tax Act, 1962, is hereby repealed.

Amendment of paragraph 19 of Fourth Schedule to Act 58 of 1962, as amended by section 28 of Act 88 of 1965, section 46 of Act 89 of 1969, section 43 of Act 88 of 1971, section 50 of Act 85 of 1974, section 49 of Act 94 of 1983, section 52 of Act 101 of 1990, section 44 of Act 21 of 1995, section 37 of Act 5 of 2001, section 87 of Act 45 of 2003, section 54 of Act 31 of 2005, section 46 of Act 3 of 2008, section 18 of Act 61 of 2008, section 23 of Act 18 of 2009, section 271 of Act 28 of 2011, read with item 90 of Schedule 1 to that Act, section 22 of Act 21 of 2012, section 13 of Act 39 of 2013 and section 9 of Act 44 of 2014

16. Paragraph 19 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in subparagraph (1) for items *(a)*, *(b)* and *(c)* of the following items, respectively:

“*(a)* Every provisional taxpayer (other than a company) shall, during every period within which provisional tax is or may be payable by that provisional taxpayer as provided in this Part, submit to the Commissioner (**[should]** unless the Commissioner **[so require]** directs otherwise) a return of an estimate of the total taxable income which will be derived by the taxpayer in respect of the year of assessment in respect of which provisional tax is or may be payable by the taxpayer: Provided that such estimate will not include any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or any severance benefit received by or accrued to or to be received by or accrue to the taxpayer during the relevant year of assessment.

(b) Every company which is a provisional taxpayer shall, during every period within which provisional tax is or may be payable by it as provided in this Part submit to the Commissioner (**[should]** unless the Commissioner **[so require]** directs otherwise) a return of an estimate of the total taxable income which will be derived by the company in respect of the year of assessment in respect of which provisional tax is or may be payable by the company.

(a) deur subparagraaf (3) deur die volgende subparagraaf te vervang:

"(3) Waar by die vasstelling van 'n bedrag by wyse van voorlopige belasting wat deur 'n voorlopige belastingpligtige ten opsigte van 'n jaar van aanslag betaal moet word die belastingpligtige se aanspreeklikheid ten opsigte van normale belasting ten opsigte van sodanige jaar geskat moet word, word sodanige aanspreeklikheid geag die bedrag aan normale belasting te wees wat, teen die betrokke in subparagraaf (4) bedoelde skaal bereken, deur die voorlopige belastingpligtige betaalbaar sou wees ten opsigte van die bedrag van die belasbare inkomste wat ingevolge paragraaf 19(1) gedurende die tydperk by hierdie Bylae voorgeskryf vir betaling van die bedrag by wyse van voorlopige belasting**[, of 'n verlenging van dié tydperk ingevolge paragraaf 25(2) toegestaan,]** deur die belastingpligtige geskat is, of indien die aldus geskatte bedrag ingevolge paragraaf 19(3) deur die Kommissaris verhoog is, die bedrag aan normale belasting wat, teen bedoelde skaal bereken, deur die voorlopige belastingpligtige betaalbaar sou wees ten opsigte van die aldus verhoogde bedrag van die belasbare inkomste, of indien die Kommissaris ingevolge paragraaf 19(2) die voorlopige belastingpligtige se belasbare inkomste geskat het, die bedrag aan normale belasting wat, teen bedoelde skaal bereken, deur die voorlopige belastingpligtige betaalbaar sou wees ten opsigte van die aldus geskatte bedrag van die belasbare inkomste."; en

(b) deur subparagraaf (8) te skrap.

Herroeping van paragraaf 18 van Vierde Bylae by Wet 58 van 1962

15. Paragraaf 18 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby herroep.

Wysiging van paragraaf 19 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 28 van Wet 88 van 1965, artikel 46 van Wet 89 van 1969, artikel 43 van Wet 88 van 1971, artikel 50 van Wet 85 van 1974, artikel 49 van Wet 94 van 1983, artikel 52 van Wet 101 van 1990, artikel 44 van Wet 21 van 1995, artikel 37 van Wet 5 van 2001, artikel 87 van Wet 45 van 2003, artikel 54 van Wet 31 van 2005, artikel 46 van Wet 3 van 2008, artikel 18 van Wet 61 van 2008, artikel 23 van Wet 18 van 2009, artikel 271 van Wet 28 van 2011, gelees met paragraaf 90 van Bylae 1 by daardie Wet, artikel 22 van Wet 21 van 2012, artikel 13 van Wet 39 van 2013 en artikel 9 van Wet 44 van 2014

16. Paragraaf 19 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in subparagraaf (1) items *(a)*, *(b)* en *(c)* onderskeidelik deur die volgende items te vervang:

"*(a)* Elke voorlopige belastingpligtige (behalwe 'n maatskappy) moet gedurende elke tydperk waarin voorlopige belasting deur die voorlopige belastingpligtige volgens voorskrif van hierdie Deel betaalbaar is of mag wees aan die Kommissaris (**[sou]** tensy die Kommissaris **[so vereis]** anders gelas) 'n opgawe van 'n skatting verstrek van die totale belasbare inkomste wat ten opsigte van die jaar van aanslag ten opsigte waarvan voorlopige belasting deur die belastingpligtige betaalbaar is of mag wees, deur die belastingpligtige verkry sal word: Met dien verstande dat daardie skatting nie enige uittreefondsenkelbedragvoordeel, uittreefondsenkelbedrag-onttrekkingsvoordeel of enige skeidingsvoordeel ontvang deur of toegeval aan of wat ontvang sal word of sal toeval aan die belastingpligtige gedurende die tersaaklike jaar van aanslag, sal insluit nie.

(b) Elke maatskappy wat 'n voorlopige belastingpligtige is, moet, gedurende elke tydperk waarin voorlopige belasting deur dit volgens voorskrif van hierdie Deel betaalbaar is of mag wees aan die Kommissaris (**[sou]** tensy die Kommissaris **[so vereis]** anders gelas) 'n opgawe van 'n skatting verstrek van die totale belasbare inkomste wat deur die maatskappy verkry sal word ten opsigte van die jaar van aanslag ten opsigte waarvan voorlopige belasting deur die maatskappy betaalbaar is of mag wees.

(c) The amount of any estimate so submitted by a provisional taxpayer (other than a company) during the period referred to in paragraph 21(1)*(a)*, or by a company (as a provisional taxpayer) during the period referred to in paragraph 23*(a)*, shall**[, unless the Commissioner, having regard to the circumstances of the case, agrees to accept an estimate of a lower amount,]** not be less than the basic amount applicable to the estimate in question, as contemplated in item *(d)*, unless the circumstances of the case justify the submission of an estimate of a lower amount.'';

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

''(3) The Commissioner may call upon any provisional taxpayer to justify any estimate made by **[him or her]** the provisional taxpayer in terms of sub-paragraph (1), or to furnish particulars of **[his or her]** the provisional taxpayer's income and expenditure or any other particulars that may be required, and, if the Commissioner is dissatisfied with the said estimate, he or she may increase the amount thereof to such amount as he or she considers reasonable, which increase of the estimate is not subject to objection and appeal.''; and

(c) by the substitution for subparagraph (5) of the following subparagraph:

''(5) Any estimate or increase made by the Commissioner under the provisions of sub-paragraph (2) or (3) shall be deemed to take effect in respect of the relevant period within which the provisional taxpayer is required to make any payment of provisional tax in terms of this Part**[, or within any extension of such period granted in terms of sub-paragraph (2) of paragraph 25]**.''.

Amendment of paragraph 20 of Fourth Schedule to Act 58 of 1962, as amended by section 25 of Act 72 of 1963, section 29 of Act 88 of 1965, section 47 of Act 89 of 1969, section 44 of Act 88 of 1971, section 51 of Act 85 of 1974, section 36 of Act 69 of 1975, section 50 of Act 94 of 1983, section 39 of Act 121 of 1984, section 19 of Act 61 of 2008, section 24 of Act 18 of 2009, section 271 of Act 28 of 2011, read with paragraph 91 of Schedule 1 to that Act, section 23 of Act 21 of 2012 and section 10 of Act 44 of 2014

17. Paragraph 20 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in subparagraph (1) for item *(b)* of the following item:

''*(b)* **[in any other case,]** R1 million or less and the estimate is less than 90 per cent of the amount of such actual taxable income and is also less than the basic amount applicable to the estimate in question, as contemplated in paragraph 19(1)*(d)*, the taxpayer shall, subject to the provisions of subparagraphs (2), (2B) and **[(3)]**(2C), be liable to pay to the Commissioner, in addition to the normal tax payable in respect of his or her taxable income for such year of assessment, a penalty, which is deemed to be a percentage based penalty imposed under Chapter 15 of the Tax Administration Act, equal to 20 per cent of the difference between **[the lesser of]**—

(i) the lesser of—

(aa) the amount of normal tax, calculated at the rates applicable in respect of such year of assessment and after taking into account any amount of a rebate deductible in terms of this Act in the determination of normal tax payable, in respect of a taxable income equal to 90 per cent of such actual taxable income; and

17

(c) **[Tensy die Kommissaris met inagneming van die omstandighede van die geval instem om 'n skatting van 'n laer bedrag te aanvaar, mag die]** Die bedrag van 'n skatting wat aldus verstrek word deur 'n voorlopige belastingpligtige (behalwe 'n maatskappy) gedurende die tydperk in paragraaf 21(1)*(a)* bedoel, of deur 'n maatskappy (as 'n voorlopige belastingpligtige) gedurende die tydperk in paragraaf 23*(a)* bedoel, mag nie minder wees nie as die basiese bedrag van toepassing op die betrokke skatting, soos in item *(d)* beoog, tensy die omstandighede van die saak die verstrekking van 'n skatting van 'n laer bedrag regverdig.'';

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

''(3) Die Kommissaris kan 'n voorlopige belastingpligtige aansê om 'n skatting wat **[hy]** die voorlopige belastingpligtige ingevolge subparagraaf (1) gemaak het te staaf of om besonderhede van **[sy]** die voorlopige belastingpligtige se inkomste en uitgawes of enige ander verlangde besonderhede te verstrek, en indien die Kommissaris nie met die betrokke skatting tevrede is nie, kan hy of sy die bedrag daarvan verhoog tot 'n bedrag wat hy of sy redelik ag, welke verhoging van die skatting nie aan beswaar of appèl onderhewig is nie.''; en

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

''(5) 'n Skatting of verhoging ingevolge die bepalings van paragraaf (2) of (3) deur die Kommissaris gemaak, word geag te geld ten opsigte van die betrokke tydperk waarin die voorlopige belastingpligtige volgens voorskrif van hierdie Deel 'n bedrag by wyse van voorlopige belasting moet betaal **[of binne 'n verlenging van bedoelde tydperk ingevolge sub-paragraaf (2) van paragraaf 25 toegestaan]**.''.

Wysiging van paragraaf 20 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 25 van Wet 72 van 1963, artikel 29 van Wet 88 van 1965, artikel 47 van Wet 89 van 1969, artikel 44 van Wet 88 van 1971, artikel 51 van Wet 85 van 1974, artikel 36 van Wet 69 van 1975, artikel 50 van Wet 94 van 1983, artikel 39 van Wet 121 van 1984, artikel 19 van Wet 61 van 2008, artikel 24 van Wet 18 van 2009, artikel 271 van Wet 28 van 2011, gelees met paragraaf 91 van Bylae 1 by daardie Wet, artikel 23 van Wet 21 van 2012 en artikel 10 van Wet 44 van 2014

17. Paragraaf 20 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in subparagraaf (1) item *(b)* deur die volgende item te vervang:

''*(b)* **[in enige ander geval,]** R1 miljoen of minder is en die skatting is minder as 90 persent van die bedrag van die sodanige werklike belasbare inkomste en ook minder as die basiese bedrag van toepassing op die sodanige skatting, soos in paragraaf 19(1)*(d)* beoog, moet die belastingpligtige, behoudens die bepalings van subparagrawe (2), (2B) en **[(3)]** (2C), bo en behalwe die normale belasting wat ten opsigte van die belasgtingpligtige se belasbare inkomste vir bedoelde jaar van aanslag betaalbaar is, 'n boete, wat geag word 'n persentasiegebaseerde boete kragtens Hoofstuk 15 van die Wet op Belastingadministrasie opgelê te wees, aan die Kommissaris betaal, gelyk aan 20 persent van die verskil tussen **[die minste van]**—

(i) die minste van—

(aa) die bedrag van normale belasting bereken, teen die toepaslike skale ten opsigte van bedoelde jaar van aanslag en na in ag geneem is enige bedrag van 'n korting ingevolge hierdie Wet aftrekbaar by die bepaling van normale belasting betaalbaar, ten opsigte van 'n belasbare inkomste gelykstaande aan 90 persent van bedoelde werklike belasbare inkomste; en

[(ii)]_(bb)_ the amount of normal tax calculated in respect of a taxable income equal to such basic amount, at the rates applicable in respect of such year of assessment and after taking into account any amount of a rebate deductible in terms of this Act in the determination of normal tax payable**[,]**; and

(ii) **[and]** the amount of employees' tax and provisional tax in respect of such year of assessment paid by the end of the year of assessment:''; and

(b) by the substitution for subparagraph (2A) of the following subparagraph:

"(2A) If, for the purposes of paragraph 19 and this paragraph, the final or last estimate of his or her taxable income is not submitted in terms of paragraph 19(1)*(a)* by a provisional taxpayer other than a company, or the estimate of its taxable income in respect of the period contemplated in paragraph 23*(b)* is not submitted in terms of paragraph 19(1)*(b)* by a company which is a provisional taxpayer, in respect of any year of assessment, on or before the last day of the period within which provisional tax is or may be payable by that provisional taxpayer as provided in this Part, the **[non-submission]** provisional taxpayer shall be deemed to **[be a nil submission]** have submitted an estimate of an amount of nil taxable income unless the estimate in respect of the relevant provisional payment is submitted prior to the date of the subsequent provisional payment under paragraph 21, 23 or 23A.''.

Substitution of paragraph 29 of Fourth Schedule to Act 58 of 1962, as substituted by section 54 of Act 101 of 1990

18. (1) The following paragraph is hereby substituted for paragraph 29 of the Fourth Schedule to the Income Tax Act, 1962:

"29. No refund of any amount of **[employees]** employees' tax or provisional tax shall be made to the taxpayer concerned otherwise than as provided in paragraph **[11B or]** 28 or in such circumstances as may be determined by the Commissioner in any deduction tables prescribed by him or her under paragraph 9.''.

(2) Subsection (1) comes into operation on 1 March 2016 and applies in respect of years of assessment commencing on or after that date.

Amendment of paragraph 30 of Fourth Schedule to Act 58 of 1962, as amended by section 45 of Act 21 of 1995, section 44 of Act 53 of 1999 and section 271 of Act 28 of 2011 read with item 97 of Schedule 1 to that Act

19. Paragraph 30 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the deletion in subparagraph (1) of item *(h)*.

Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979, sections 1 and 15 of Act 98 of 1980, section 1 of Act 89 of 1984, section 1 of Act 84 of 1987, section 32 of Act 60 of 1989, section 51 of Act 68 of 1989, section 1 of Act 59 of 1990, section 1 of Act 19 of 1994, section 34 of Act 34 of 1997, section 57 of Act 30 of 1998, section 46 of Act 53 of 1999, section 58 of Act 30 of 2000, section 60 of Act 59 of 2000, section 113 of Act 60 of 2001, section 131 of Act 45 of 2003, section 66 of Act 32 of 2004, section 85 of Act 31 of 2005, section 7 of Act 21 of 2006, section 10 of Act 9 of 2007, section 4 of Act 36 of 2007, section 22 of Act 61 of 2008 and section 1 of Act 32 of 2014

20. (1) Section 1 of the Excise Duty Act, 1964, is hereby amended by the addition of the following subsections:

[(ii)]*(bb)* die bedrag van normale belasting bereken ten opsigte van 'n belasbare inkomste gelykstaande aan bedoelde basiese bedrag, teen die toepaslike skale ten opsigte van die bedoelde jaar van aanslag en na in ag geneem is enige bedrag van 'n korting ingevolge hierdie Wet aftrekbaar by die bepaling van normale belasting betaalbaar**[,]**; en

(ii) **[en]** die bedrag aan werknemersbelasting en voorlopige belasting wat ten opsigte van sodanige jaar van aanslag, teen die einde van die jaar van aanslag, betaal is:"; en

(b) deur subparagraaf (2A) deur die volgende subparagraaf te vervang:

"(2A) Indien, by die toepassing van paragraaf 19 en hierdie paragraaf, die finale of laaste skatting van sy of haar belasbare inkomste nie ingevolge paragraaf 19(1)*(a)* deur 'n voorlopige belastingpligtige buiten 'n maatskappy ingedien word nie, of die skatting van sy belasbare inkomste ten opsigte van die tydperk beoog in paragraaf 23*(b)* nie ingevolge paragraaf 19(1)*(b)* ingedien is nie deur 'n maatskappy wat 'n voorlopige belastingpligtige is, ten opsigte van enige jaar van aanslag, op of voor die laaste dag van die tydperk waarbinne voorlopige belasting deur daardie voorlopige belastingpligtige betaalbaar is of mag wees soos in hierdie Deel bepaal, word die **[nie-indiening]** voorlopige belastingpligtige geag **['n indiening van]** 'n skatting van 'n bedrag van nul belasbare inkomste **[van nul te wees]** in te gedien het, tensy die skatting ten opsigte van die toepaslike voorlopige betaling voor die datum van die daaropvolgende voorlopige betaling kragtens paragraaf 21, 23 of 23A ingedien word.".

Wysiging van paragraaf 29 van Vierde Bylae by Wet 58 van 1962, soos vervang deur artikel 57 van Wet 85 van 1974, artikel 55 van Wet 94 van 1983, artikel 43 van Wet 90 van 1988 en artikel 54 van Wet 101 van 1990

18. (1) Paragraaf 29 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby deur die volgende paragraaf vervang:

"29. Geen terugbetaling van enige bedrag aan werknemersbelasting of voorlopige belasting word aan die betrokke belastingpligtige gemaak op 'n ander wyse as dié wat in paragraaf **[11B of]** 28 voorgeskryf word nie of in sodanige omstandighede as wat deur die Kommissaris vasgestel mag word in enige aftrekkingstabelle deur hom of haar kragtens paragraaf 9 voorgeskryf.".

(2) Subartikel (1) tree op 1 Maart 2016 in werking en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Wysiging van paragraaf 30 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 45 van Wet 21 van 1995, artikel 44 van Wet 53 van 1999 en artikel 271 van Wet 28 van 2011, gelees met paragraaf 97 van Bylae 1 by daardie Wet

19. Paragraaf 30 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur in subparagraaf (1) item *(h)* te skrap.

Wysiging van artikel 1 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 95 van 1965, artikel 1 van Wet 57 van 1966, artikel 1 van Wet 105 van 1969, artikel 1 van Wet 98 van 1970, artikel 1 van Wet 71 van 1975, artikel 1 van Wet 112 van 1977, artikel 1 van Wet 110 van 1979, artikels 1 en 15 van Wet 98 van 1980, artikel 1 van Wet 89 van 1984, artikel 1 van Wet 84 van 1987, artikel 32 van Wet 60 van 1989, artikel 51 van Wet 68 van 1989, artikel 1 van Wet 59 van 1990, artikel 1 van Wet 19 van 1994, artikel 34 van Wet 34 van 1997, artikel 57 van Wet 30 van 1998, artikel 46 van Wet 53 van 1999, artikel 58 van Wet 30 van 2000, artikel 60 van Wet 59 van 2000, artikel 113 van Wet 60 van 2001, artikel 131 van Wet 45 van 2003, artikel 66 van Wet 32 van 2004, artikel 85 van Wet 31 van 2005, artikel 7 van Wet 21 van 2006, artikel 10 van Wet 9 van 2007, artikel 4 van Wet 36 van 2007, artikel 22 van Wet 61 van 2008 en artikel 1 van Wet 32 van 2014

20. (1) Artikel 1 van die Wet op Aksynsreg, 1964, word hierby gewysig deur die volgende subartikels by te voeg:

"(9) *(a)* A provision of this Act that contains a reference to a Schedule of this Act that existed before the effective date, or to a provision of such a Schedule, must, unless the context otherwise indicates, be read as referring to—

(i) the corresponding Schedule of the Excise Tariff or to the corresponding provision of that Schedule of the Excise Tariff; or

(ii) the corresponding Schedule of the Customs Tariff or to the corresponding provision of that Schedule of the Customs Tariff.

(b) In this subsection 'effective date' means the effective date contemplated in section 926 of the Customs Control Act.

(10) *(a)* When interpreting a provision of this Act that contains a reference to another provision of this Act that has been repealed by the Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014), the reference in that provision to that repealed provision must be disregarded unless the context otherwise indicates.

(b) Paragraph *(a)* does not apply to references in this Act to the repealed section 10 and those references must be interpreted in accordance with subsection (6)*(c)*.

(11) *(a)* Any provision of this Act that has been enacted before the date of publication of the Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014), and for which a commencement date has not been proclaimed as at the effective date, must be regarded as not having been enacted.

(b) In this subsection 'effective date' means the effective date contemplated in section 926 of the Customs Control Act.".

(2) Subsection (1) takes effect immediately after the Customs and Excise Amendment Act, 2014, has taken effect in terms of section 88 of that Act.

Amendment of section 4 of Act 91 of 1964, as amended by section 2 of Act 105 of 1969, section 2 of Act 110 of 1979, sections 3 and 15 of Act 98 of 1980, section 2 of Act 84 of 1987, section 4 of Act 59 of 1990, section 1 of Act 105 of 1992, section 1 of Act 98 of 1993, section 2 of Act 45 of 1995, Schedule 3 of Act 34 of 1997, section 58 of Act 30 of 1998, section 47 of Act 53 of 1999, section 115 of Act 60 of 2001, section 43 of Act 30 of 2002, section 39 of Act 12 of 2003, section 133 of Act 45 of 2003, section 10 of Act 10 of 2006, section 9 of Act 21 of 2006, section 5 of Act 36 of 2007, section 25 of Act 61 of 2008, section 24 of Act 8 of 2010, section 3 of Act 25 of 2011 and section 16 of Act 39 of 2013

21. Section 4 of the Customs and Excise Act, 1964, is hereby amended by the insertion after subsection (10) of the following subsection:

"(10A) *(a)* When conducting an external search of a person an officer may, subject to paragraph *(b)*, make use of—

(i) any mechanical, electrical, imaging or electronic equipment that can produce an indication that the person may be concealing any specific thing or substance on or in his or her body or in any goods that that person has with him or her;

(ii) sniffer dogs or other animals trained to use their senses for the detection of any specific thing or substance; or

(iii) any other search aid that may be prescribed by rule.

(b) A search aid referred to in paragraph *(a)* may only be used by an officer trained to use such aid in the conduct of a search.".

Repeal of section 4D of Act 91 of 1964

22. (1) Section 4D of the Excise Duty Act, 1964, is hereby repealed.

(2) Subsection (1) takes effect immediately after the Customs and Excise Amendment Act, 2014, has taken effect in terms of section 88 of that Act.

"(9) *(a)* 'n Bepaling van hierdie Wet wat 'n verwysing bevat na 'n Bylae by hierdie Wet wat voor die effektiewe datum bestaan het, of na 'n bepaling van so 'n Bylae, moet, tensy uit die samehang anders blyk, uitgelê word as 'n verwysing na—

(i) die ooreenstemmende Bylae van die Aksynstarief of na die ooreenstemmende bepaling van daardie Bylae van die Aksynstarief; of

(ii) die ooreenstemmende Bylae van die Doeanetarief of na die ooreenstemmende bepaling van daardie Bylae van die Doeanetarief.

(b) In hierdie subartikel beteken 'effektiewe datum' die effektiewe datum in artikel 926 van die Wet op Doeanebeheer beoog.

(10) *(a)* By die uitleg van 'n bepaling van hierdie Wet wat 'n verwysing bevat na 'n ander bepaling van hierdie Wet wat herroep is deur die Wysigingswet op Doeane en Aksyns, 2014 (Wet No. 32 van 2014), moet die verwysing in daardie bepaling na daardie herroepte bepaling buite rekening gelaat word tensy uit die samehang anders blyk.

(b) Paragraaf *(a)* is nie van toepassing op verwysings in hierdie Wet na die herroepte artikel 10 nie en daardie verwysings moet ooreenkomstig subartikel (6)*(c)* uitgelê word.

(11) *(a)* Enige bepaling van hierdie Wet wat voor die datum van publikasie van die Wysigingswet op Doeane en Aksyns, 2014 (Wet No. 32 van 2014), verorden is en waarvoor 'n inwerkingtredingsdatum nie teen die effektiewe datum geproklameer is nie, moet geag word nie verorden te gewees het nie.

(b) In hierdie subartikel beteken 'effektiewe datum' die effektiewe datum in artikel 926 van die Wet op Doeanebeheer beoog.".

(2) Subartikel (1) tree in werking onmiddellik nadat die Wysigingswet op Doeane en Aksyns, 2014, ingevolge artikel 88 van daardie Wet in werking getree het.

Wysiging van artikel 4 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 105 van 1969, artikel 2 van Wet 110 van 1979, artikels 3 en 15 van Wet 98 van 1980, artikel 2 van Wet 84 van 1987, artikel 4 van Wet 59 van 1990, artikel 1 van Wet 105 van 1992, artikel 1 van Wet 98 van 1993, artikel 2 van Wet 45 van 1995, Bylae 3 van Wet 34 van 1997, artikel 58 van Wet 30 van 1998, artikel 47 van Wet 53 van 1999, artikel 115 van Wet 60 van 2001, artikel 43 van Wet 30 van 2002, artikel 39 van Wet 12 van 2003, artikel 133 van Wet 45 van 2003, artikel 10 van Wet 10 van 2006, artikel 9 van Wet 21 van 2006, artikel 5 van Wet 36 van 2007, artikel 25 van Wet 61 van 2008, artikel 24 van Wet 8 van 2010, artikel 3 van Wet 25 van 2011 en artikel 16 van Wet 39 van 2013

21. Artikel 4 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur na subartikel (10) die volgende subartikel in te voeg:

"(10A) *(a)* Wanneer 'n eksterne deursoeking van 'n persoon uitgevoer word, kan 'n beampte, behoudens paragraaf *(b)*, gebruik maak van—

(i) enige meganiese, elektriese, beeldvormende of elektroniese toerusting wat 'n aanduiding kan gee dat die persoon moontlik enige spesifieke ding of middel versteek aan of in sy of haar liggaam of in enige goedere wat daardie persoon by hom of haar het;

(ii) snuffelhonde of ander diere wat opgelei is om hul sintuie te gebruik vir die opsporing van enige spesifieke ding of middel; of

(iii) enige ander opsporingshulpmiddel soos by reël voorgeskryf mag word.

(b) 'n Opsporingshulpmiddel bedoel in paragraaf *(a)* mag slegs gebruik word deur 'n beampte wat opgelei is om so 'n hulpmiddel by die uitvoering van 'n deursoeking te gebruik.".

Herroeping van artikel 4D van Wet 91 van 1964

22. (1) Artikel 4D van die Wet op Aksynsreg, 1964, word hierby herroep.

(2) Subartikel (1) tree in werking onmiddellik nadat die Wysigingswet op Doeane en Aksyns, 2014, ingevolge artikel 88 van daardie Wet in werking getree het.

Amendment of section 27 of Act 91 of 1964, as amended by section 10 of Act 105 of 1969, section 7 of Act 84 of 1987, section 15 of Act 59 of 1990, section 18 of Act 45 of 1995 and section 18 of Act 32 of 2014

23. (1) Section 27 of the Excise Duty Act, 1964, is hereby amended by the substitution in subsection (3) for the words preceding the proviso of the following words:

"Any dutiable goods brought into and intended for use in an excise manufacturing warehouse in the manufacture of goods liable to excise duty or fuel levy shall—

(a) if locally produced dutiable goods, be entered for home consumption; or

(b) if dutiable imported goods, be cleared for home use in terms of the Customs Control Act,

and any duty due thereon (including customs duty) shall be paid prior to such use:".

(2) Subsection (1) takes effect immediately after the Customs and Excise Amendment Act, 2014, has taken effect in terms of section 88 of that Act.

Amendment of section 99 of Act 91 of 1964, as amended by section 15 of Act 95 of 1965, section 17 of Act 85 of 1968, section 7 of Act 98 of 1970, section 34 of Act 112 of 1977, section 12 of Act 110 of 1979, section 24 of Act 86 of 1982, section 62 of Act 45 of 1995, section 71 of Act 30 of 1998, section 68 of Act 53 of 1999, section 138 of Act 60 of 2001, section 110 of Act 74 of 2002, section 31 of Act 34 of 2004 and section 74 of Act 32 of 2014

24. (1) Section 99 of the Excise Duty Act, 1964, is hereby amended by the substitution for subsection (5) of the following subsection:

"(5) Any liability in terms of subsection (1), (2) or (4)*(a)* shall cease after the expiration of a period of **[two]** three years from the date on which it was incurred in terms of any such subsection.".

(2) Subsection (1) takes effect immediately after the Customs and Excise Amendment Act, 2014, has taken effect in terms of section 88 of that Act.

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 148 of Act 22 of 2012, section 173 of Act 31 of 2013, section 98 of Act 43 of 2014 and sections 25 and 26 of Act 44 of 2014

25. (1) Section 16 of the Value-Added Tax Act, 1991, is hereby amended by the deletion in subsection (2) of the word "or" at the end of paragraph *(e)* and by the substitution in that subsection for paragraph *(f)* of the following paragraphs:

"*(f)* the vendor, in **[any other case, except as provided for in paragraphs *(a)* to *(e)*]** the case where an amount is deducted from the sum of the amounts of output tax which are attributable to that period in terms of subsection (3)*(c)*, *(d)*, *(e)*, *(f)*, *(g)*, *(h)*, *(i)*, *(j)*, *(k)*, *(l)*, *(m)* or *(n)*, is in possession of documentary proof, as is **[acceptable to]** prescribed by the Commissioner, substantiating the vendor's entitlement to the deduction at the time a return in respect of the deduction is furnished; or

(g) in the case where the vendor, under such circumstances prescribed by the Commissioner, is unable to obtain any document required in terms of paragraph *(a)*, *(b)*, *(c)*, *(d)*, *(e)* or *(f)*, the vendor is in possession of documentary proof, containing such information as is acceptable to the Commissioner, substantiating the vendor's entitlement to the deduction at the time a return in respect of the deduction is furnished:".

(2) Subsection (1) comes into operation on 1 April 2016 and applies in respect of tax periods commencing on or after that date.

Wysiging van artikel 27 van Wet 91 van 1964, soos gewysig deur artikel 10 van Wet 105 van 1969, artikel 7 van Wet 84 van 1987, artikel 15 van Wet 59 van 1990, artikel 18 van Wet 45 van 1995 en artikel 18 van Wet 32 van 2014

23. (1) Artikel 27 van die Wet op Aksynsreg, 1964, word hierby gewysig deur in subartikel (3) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

"Enige belasbare goedere wat in 'n aksynsvervaardigingspakhuis ingebring word en bestem is vir gebruik daarin by die vervaardiging van goedere wat aan aksynsreg of brandstofheffing onderhewig is, moet **[ingevolge die Wet op Doeanebeheer]**—

(a) indien plaaslik vervaardigde belasbare goedere, vir binnelandse verbruik geklaar word; of

(b) indien belasbare ingevoerde goedere, ingevolge die Wet op Doeanebeheer vir binnelandse gebruik geklaar word,

en enige reg verskuldig daarop (insluitend doeanereg) moet voor sodanige gebruik betaal word:".

(2) Subartikel (1) tree in werking onmiddellik nadat die Wysigingswet op Doeane en Aksyns, 2014, ingevolge artikel 88 van daardie Wet in werking getree het.

Wysiging van artikel 99 van Wet 91 van 1964, soos gewysig deur artikel 15 van Wet 95 van 1965, artikel 17 van Wet 85 van 1968, artikel 7 van Wet 98 van 1970, artikel 34 van Wet 112 van 1977, artikel 12 van Wet 110 van 1979, artikel 24 van Wet 86 van 1982, artikel 62 van Wet 45 van 1995, artikel 71 van Wet 30 van 1998, artikel 68 van Wet 53 van 1999, artikel 138 van Wet 60 van 2001, artikel 110 van Wet 74 van 2002, artikel 31 van Wet 34 van 2004 en artikel 74 van Wet 32 van 2014

24. (1) Artikel 99 van die Wet op Aksynsreg, 1964, word hierby gewysig deur subartikel (5) deur die volgende subartikel te vervang:

"(5) Aanspreeklikheid ingevolge subartikel (1), (2) of (4)*(a)* eindig na verstryking van 'n tydperk van **[twee]** drie jaar vanaf die datum waarop dit ingevolge enige van dié subartikels opgeloop word.".

(2) Subartikel (1) tree in werking onmiddellik nadat die Wysigingswet op Doeane en Aksyns, 2014, ingevolge artikel 88 van daardie Wet in werking getree het.

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, artikel 173 van Wet 31 van 2013, artikel 98 van Wet 43 van 2014 en artikels 25 en 26 van Wet 44 van 2014

25. (1) Artikel 16 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur in subartikel (2) die woord "of" aan die einde van paragraaf *(e)* te skrap en deur in daardie subartikel paragraaf *(f)* deur die volgende paragrawe te vervang:

"*(f)* die ondernemer, in **[enige ander geval, behalwe soos bepaal in paragrawe *(a)* tot *(e)*]** die geval waar 'n bedrag ingevolge subartikel (3)*(c)*, *(d)*, *(e)*, *(f)*, *(g)*, *(h)*, *(i)*, *(j)*, *(k)*, *(l)*, *(m)* of *(n)* afgetrek word van die som van die bedrae van uitsetbelasting wat aan daardie tydperk toeskryfbaar is, in besit is van die dokumentêre bewys wat **[vir]** deur die Komissaris **[aanvaarbaar is]** voorgeskryf word om die ondernemer se geregtigheid op 'n aftrekking te substansieer op die tydstip wat 'n opgawe ten opsigte van die aftrekking ingedien is; of

(g) in die geval waar die ondernemer, in die omstandighede deur die Kommissaris voorgeskryf, nie daartoe in staat is om enige dokument te verkry wat ingevolge paragraaf *(a)*, *(b)*, *(c)*, *(d)*, *(e)* of *(f)* vereis word nie, die ondernemer in besit is van dokumentêre bewys, wat die inligting bevat wat vir die Kommissaris aanvaarbaar is, wat die ondernemer se geregtigheid op die aftrekking substansieer op die tydstip wat 'n opgawe ten opsigte van die aftrekking ingedien word:".

(2) Subartikel (1) tree op 1 April 2016 in werking en is van toepassing op belastingtydperke wat op of na daardie datum begin.

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, section 176 of Act 31 of 2013 and section 99 of Act 43 of 2014

26. Section 20 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (4) for paragraph *(a)* of the following paragraph:

"*(a)* The words 'tax invoice' **[in a prominent place]**, 'VAT invoice' or 'invoice';"; and

(b) by the substitution in subsection (5) for paragraph *(a)* of the following paragraph:

"*(a)* The words 'tax invoice' **[in a prominent place]**, 'VAT invoice' or 'invoice';".

Amendment of section 21 of Act 89 of 1991, as amended by section 26 of Act 136 of 1992, section 34 of Act 97 of 1993, section 176 of Act 45 of 2003, section 48 of Act 16 of 2004, section 36 of Act 18 of 2009 and section 150 of Act 22 of 2012

27. Section 21 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (3)*(a)* for subparagraph (i) of the following subparagraph:

"(i) The words 'credit note' **[in a prominent place]**;"; and

(b) by the substitution in subsection (3)*(b)* for subparagraph (i) of the following subparagraph:

"(i) The words 'debit note' **[in a prominent place]**;".

Amendment of section 41 of Act 89 of 1991, as amended by section 32 of Act 136 of 1992, section 36 of Act 97 of 1993, section 41 of Act 27 of 1997, section 98 of Act 30 of 1998, section 167 of Act 60 of 2001, section 40 of Act 32 of 2005, section 39 of Act 21 of 2006 and section 16 of Act 9 of 2007

28. Section 41 of the Value-Added Tax Act, 1991, is hereby amended by the deletion of paragraph *(d)*.

Amendment of section 1 of Act 9 of 1999, as amended by section 1 of Act 24 of 2010, section 271 of Act 28 of 2011 read with paragraph 148 of Schedule 1 to that Act

29. Section 1 of the Skills Development Levies Act, 1999, is hereby amended by the substitution in subsection (1) for the definition of "penalty" of the following definition:

" **'penalty'** means any penalty payable in terms of section 12 and a penalty contemplated in Chapter 16 of the Tax Administration Act;".

Amendment of section 6 of Act 9 of 1999, as amended by section 76 of Act 19 of 2001, section 43 of Act 18 of 2009, section 271 of Act 28 of 2011 read with paragraph 150 of Schedule 1 to that Act and section 23 of Act 39 of 2013

30. Section 6 of the Skills Development Levies Act, 1999, is hereby amended—

(a) by the deletion of subsection (3); and

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, artikel 176 van Wet 31 van 2013 en artikel 99 van Wet 43 van 2014

26. Artikel 20 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

(a) deur in subartikel (4) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* Die woord 'belastingfaktuur' **[in 'n opvallende plek]**, 'BTW-faktuur' of 'faktuur';"; en

(b) deur in subartikel (5) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* Die woord 'belastingfaktuur' **[in 'n opvallende plek]**, 'BTW-faktuur' of 'faktuur';".

Wysiging van artikel 21 van Wet 89 van 1991, soos gewysig deur artikel 26 van Wet 136 van 1992, artikel 34 van Wet 97 van 1993, artikel 176 van Wet 45 van 2003, artikel 48 van Wet 16 van 2004, artikel 36 van Wet 18 van 2009 en artikel 150 van Wet 22 van 2012

27. Artikel 21 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

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

"(i) Die woord **['kreditnota' in 'n opvallende plek]** 'kredietnota';"; en

(b) deur in subartikel (3)*(b)* subparagraaf (i) deur die volgende subparagraaf te vervang:

"(i) Die woord **['debetnota' in 'n opvallende plek]** 'debietnota';".

Wysiging van artikel 41 van Wet 89 van 1991, soos gewysig deur artikel 32 van Wet 136 van 1992, artikel 36 van Wet 97 van 1993, artikel 41 van Wet 27 van 1997, artikel 98 van Wet 30 van 1998, artikel 167 van Wet 60 van 2001, artikel 40 van Wet 32 van 2005, artikel 39 van Wet 21 van 2006 en artikel 16 van Wet 9 van 2007

28. Artikel 41 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur paragraaf *(d)* te skrap.

Ukuchitshiyelwa kwesahluko soku-1 soMthetho wesi-9 wonyaka we-1999, njengoba uchitshiyelwe isahluko soku-1 soMthetho wama-24 wonyaka we-2010, issahloko sama-271 soMthetho wama-28 wonyaka we-2011 ufundwa kanye nesigaba se-148 kuSheduli yoku-1 kulowo Mthetho

29. ISahluko soku-1 soMthetho Wokukhokhwa Kwezimali Zokuthuthukiswa Kwamakhono wama-1999, lapha uyachichitshiyelwa ngokufakwa esikhundleni sesahlukwana soku-(1) incazelo "yenhlawulo" elandelayo:

" **'inhlawulo'** isho nanoma iyiphi inhlawulo ekhokhwa ngokwemibandela yesahluko se-12 futhi inhlawulo elindelwe kusiQephu se-16 soMthetho Wokuphathwa Kwentela;".

Ukuchitshiyelwa kwesahluko sesi- 6 soMthetho wesi-9 wonyaka we-1999, njengoba uchitshiyelwe isahluko sama-76 soMthetho19 wonyaka we-2001, isahluko sama-43 soMthetho we-18 wonyaka we-2009, isahluko sama-271 soMthetho wama-28 wonyaka we-2011 ufundwa kanye nesigaba se-150 kuSheduli yoku-1 kulowo Mthetho kanye sahluko sama-23 soMthetho wama-39 wonyaka we-2013

30. ISahluko sesi-6 "soMthetho Wokukhokhwa Kwezimali Zokuthuthukiswa Kwamakhono wonyaka we-1999 ", lapha uyachichitshiyelwa—

(a) ngokucishwa kwesahlukwana sesi-(3); kanye

26

(b) by the substitution for subsection (4) of the following subsection:

"(4) If the Director-General has allocated in accordance with section 8 the full amount or any portion of **[the]** an amount **[referred to in subsection (3)]** refunded in terms of section 190 of the Tax Administration Act, the Director-General must, when necessary, withhold the amount so allocated from future payments due to the SETA or National Skills Fund, as the case may be, in terms of this Act.".

Amendment of section 21 of Act 4 of 2008

31. (1) Section 21 of the Taxation Laws Second Amendment Act, 2008, is hereby amended by the deletion in subsection (1) of paragraphs *(a)* and *(b)*.

(2) Subsection (1) is deemed to have come into operation on 3 July 2008.

Amendment of section 14 of Act 29 of 2008

32. Section 14 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby amended—

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

"(1) If the royalty mentioned in section 6(1) in respect of a year of assessment exceeds the amount paid as mentioned in section 5 in respect of that year and that excess is greater than 20 per cent of the royalty mentioned in section 6(1), the Commissioner may impose a penalty, which is regarded as a percentage based penalty imposed under Chapter 15 of the Tax Administration Act, that may not exceed 20 per cent of that excess."; and

(b) by the addition of the following subsection:

"(3) Where the Commissioner is satisfied that the estimates of the royalty payable and the amounts paid as mentioned in section 5 were seriously calculated with due regard to the factors having a bearing thereon and were not deliberately or negligently understated, or if the Commissioner is partly so satisfied, the Commissioner may remit the penalty mentioned in subsection (1) or a part thereof.".

Amendment of section 1 of Act 28 of 2011, as amended by section 36 of Act 21 of 2012, section 30 of Act 39 of 2013 and section 37 of Act 44 of 2014

33. Section 1 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution for the definition of "Customs and Excise Act" of the following definition:

" **'customs and excise legislation'** means the Customs and Excise Act, 1964 (Act No. 91 of 1964), the Customs Duty Act, 2014 (Act No. 30 of 2014), or the Customs Control Act, 2014 (Act No. 31 of 2014);";

(b) by the insertion after the definition of "international tax agreement" of the following definition:

" **'international tax standard'** means—

(a) the OECD Standard for Automatic Exchange of Financial Account Information in Tax Matters;

(b) the Country-by-Country Reporting Standard for Multinational Enterprises specified by the Minister; or

(c) any other international standard for the exchange of tax-related information between countries specified by the Minister,

subject to such changes as specified by the Minister in a regulation issued under section 257;"; and

(c) by the substitution for the definition of "tax Act" of the following definition:

" **'tax Act'** means this Act or an Act, or portion of an Act, referred to in section 4 of the SARS Act, excluding **[the Customs and Excise Act, the Customs Control Act, 2014 (Act No. 31 of 2014), and the Customs Duty Act, 2014 (Act No. 30 of 2014)]** customs and excise legislation;".

(b) ngokufakwa esikhundleni sesahlukwana sesi-(4) sesahlukwana esilandelayo:

"(4) Uma uMqondisi-Jikelele abe ngokuhambelana nesahluko sesi-8 imali ephelele noma nanoma iyiphi ingxenye yesamba **[okukhulunywe ngayo kusahlukwana sesi-(3)]** ekhokhwe ibuyiswa ngokwesahluko se-190 soMthethosisekelo Wokuphathwa Kwentela, uMqondisi-Jikelele ufanele, uma kunesidingo, abambe imali eyabiwe ngale ndlela ezivela ezimalini ezikhokhwayo esikhathini esizayo ngenxa ye-SETA noma yeSikhwama Sikazwelonke Sezimali Zamakhono, njengoba kunokwenzeka, ngokwemibandela yalo Mthetho.".

Wysiging van artikel 21 van Wet 4 van 2008

31. (1) Artikel 21 van die Tweede Wysigingswet op Belastingwette, 2008, word hierby gewysig deur in subartikel (1) paragrawe *(a)* en *(b)* te skrap.

(2) Subartikel (1) word geag op 3 Julie 2008 in werking te getree het.

Phetoso ya karolo 14 ya Molao 29 wa 2008

32. Karolo 14 ya *Mineral and Petroleum Resources Royalty (Administration) Act, 2008*, e a fetoswa—

(a) ka go tlošwa go lokelwe karolwaneng ya (1) ya karolwana ye latelago:

"(1) Ge tefelo yeo e hlalošitšwego go karolo 6(1) malebana le ngwaga wa tekolo e le ka godimo ga tefelo ye lefetswego bjale kage go hlalositswe go karolo 5 malebana le ngwaga woo mme masaledi e le a go feta diphesente tse 20 tsa tefelo ye hlalositswego go karolo 6(1), mokomišenare a ka phethagaletša kotlo, yeo e bonwago bjale ka kotlo ya phesente ye diragatšwago go ya ka Kgaolo 15 ya *Tax Administration Act,* yeo e ka se bego ka godimo ga diphesente tse 20 tsa masaledi ao."; mme

(b) ka go lokela karolwana ye latelago:

"(3) Ge Mokomišenare a kgotsofetse gore ditekanyetšo tša tefelo ye swanetšego go lefelwa le tefelo ye lefetswego bjale kage go hlalošitšwe go karolo 5 di badilwe ka go ela hloko ditlha tšeo di di amago mme le gore ga se tša balwa ka maikemišetšo a hlokomologo, goba ge mokomešenare a kgotsofetše ka boripana, Mokomišenare a ka ntša kotlo ye hlalošitšwego go karolwana (1) goba karolo ya yona.".

Wysiging van artikel 1 van Wet 28 van 2011, soos gewysig deur artikel 36 van Wet 21 van 2012, artikel 30 van Wet 39 van 2013 en artikel 37 van Wet 44 van 2014

33. Artikel 1 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur die omskrywing van "Belastingwet" deur die volgende omskrywing te vervang:

" **'Belastingwet'** hierdie Wet of 'n Wet, of gedeelte van 'n Wet, bedoel in artikel 4 van die SAID-Wet, uitgesluit **[die Doeane- en Aksynswet, die Wet op Doeanebeheer, 2014 (Wet No. 31 van 2014), en die Wet op Doeanereg, 2014 (Wet No. 30 van 2014)]** doeane- en aksynswetgewing;"

(b) deur die omskrywing van "Doeane- en Aksynswet" te skrap en dit deur die volgende omskrywing te vervang:

" **'doeane- en aksynswetgewing'** die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), die Wet op Doeanereg, 2014 (Wet No. 30 van 2014), en die Wet op Doeanebeheer, 2014 (Wet No. 31 van 2014);"; en

(c) deur na die omskrywing van "internasionale belastingooreenkoms" die volgende omskrywing in te voeg:

" **'internasionale belastingstandaard'—**

(a) die 'OECD Standard for Automatic Exchange of Financial Account Information in Tax Matters';

(b) die 'Country-by-Country Reporting Standard for Multinational Enterprises' deur die Minister aangedui; of

(c) enige ander internasionale standaard vir die uitruil van belastingverwante inligting tussen lande deur die Minister aangedui,

behoudens die veranderinge aangedui deur die Minister in 'n regulasie wat kragtens artikel 257 uitgereik word;".

Amendment of section 3 of Act 28 of 2011, as amended by section 37 of Act 21 of 2012, section 31 of Act 39 of 2013 and section 38 of Act 44 of 2014

34. Section 3 of the Tax Administration Act, 2011, is hereby amended—

(a) by the deletion in subsection (2) of the word ''and'' at the end of paragraph *(h)*, the substitution for the full stop at the end of paragraph *(i)* of the expression ''; and'' and the addition of the following paragraph:

''*(j)* give effect to an international tax standard.''; and

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

''(3) If SARS, in accordance with—

(a) an international tax agreement—

[*(a)*] (i) received a request for, is obliged to exchange or wishes to spontaneously exchange information, SARS may disclose or obtain the information for transmission to the competent authority of the other country as if it were relevant material required for purposes of a tax Act and must treat the information obtained as taxpayer information;

[*(b)*] (ii) received a request for the conservancy or the collection of an amount alleged to be due by a person under the tax laws of the requesting country, SARS may deal with the request under the provisions of section 185; or

[*(c)*](iii) received a request for the service of a document which emanates from the requesting country, SARS may effect service of the document as if it were a notice, document or other communication required under a tax Act to be issued, given, sent or served by SARS; or

(b) an international tax standard, obtained information of a person, SARS may retain the information as if it were relevant material required for purposes of a tax Act and must treat the information obtained as taxpayer information.''.

Amendment of section 6 of Act 28 of 2011, as amended by section 38 of Act 21 of 2012

35. Section 6 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (4) of the following subsection:

''(4) The execution of a task ancillary to a power or duty under subsection (2) or (3) may be done by a SARS official under the control of an official referred to in subsection (3)*(a)*, *(b)* or *(c)***[—**

(a) **a SARS official under the control of the Commissioner or a senior SARS official; or**

(b) **the incumbent of a specific post under the control of the Commissioner or a senior SARS official]**.''.

Amendment of section 11 of Act 28 of 2011, as amended by section 40 of Act 21 of 2012 and section 33 of Act 39 of 2013

36. Section 11 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) No SARS official **[other than the Commissioner or a SARS official duly authorised by the Commissioner]** may institute or defend civil proceedings on behalf of the Commissioner unless authorised to do so under this Act or by the Commissioner or by the person delegated by the Commissioner under section 6(2).''.

Wysiging van artikel 3 van Wet 28 van 2011, soos gewysig deur artikel 37 van Wet 21 van 2012, artikel 31 van Wet 39 van 2013 en artikel 38 van Wet 44 van 2014

34. Artikel 3 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (2) die woord "en" aan die einde van paragraaf *(h)* te skrap, die punt aan die einde van paragraaf *(i)* deur die uitdrukking "; en" te vervang en die volgende paragraaf by te voeg:

"*(j)* uitvoering aan 'n internasionale belastingstandaard te gee."; en

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

"(3) Indien SAID ingevolge—

(a) 'n internasionale belastingooreenkoms—

[*(a)*] (i) 'n versoek ontvang het vir inligting, verplig is om inligting uit te ruil of begerig is om spontaan inligting uit te ruil, kan SAID die inligting aangevra verkry vir versending aan die bevoegde gesag van die ander land asof dit tersaaklike materiaal is benodig vir die doeleindes van 'n Belastingwet en moet die inligting verkry hanteer word soos belastingpligtige-inligting;

[*(b)*] (ii) 'n versoek ontvang het vir die bewaring of die invordering van 'n bedrag beweer verskuldig te wees deur 'n persoon kragtens belastingwette van die versoekende land, kan SAID met die versoek kragtens die bepalings van artikel 185 handel; of

[*(c)*](iii) 'n versoek ontvang het vir die betekening van 'n dokument wat van die versoekende land afkomstig is, kan SAID betekening van die dokument uitvoer asof dit 'n kennisgewing, dokument of ander kommunikasie is wat kragtens 'n Belastingwet deur SAID uitgereik, gegee, gestuur of beteken moet word; of

(b) 'n internasionale belastingstandaard, inligting van 'n persoon verkry het, mag SAID die inligting behou asof dit tersaaklike materiaal is wat by die toepassing van 'n Belastingwet vereis word en moet SAID die inligting wat verkry is soos belastingpligtige inligting behandel.".

Wysiging van artikel 6 van Wet 28 van 2011, soos gewysig deur artikel 38 van Wet 21 van 2012

35. Artikel 6 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

"(4) Die uitvoer van 'n taak aanvullend tot 'n bevoegdheid of plig kragtens subartikel (2) of (3) kan gedoen word deur 'n SAID-amptenaar onder die beheer van 'n amptenaar in subartikel (3)*(a)*, *(b)* of *(c)* bedoel**[—**

(a) **'n SAID-amptenaar onder beheer van die Kommissaris of 'n senior SAID- amptenaar; of**

(b) **die bekleër van 'n spesiefieke pos onder beheer van die Kommissaris of 'n senior SAID-amptenaar]**.".

Wysiging van artikel 11 van Wet 28 van 2011, soos gewysig deur artikel 40 van Wet 21 van 2012 en artikel 33 van Wet 39 van 2013

36. Artikel 11 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Geen SAID-amptenaar **[anders as die Kommissaris of 'n SAID-amptenaar behoorlik deur die Kommissaris gemagtig,]** mag siviele stappe namens die Kommissaris instel of verdedig nie tensy daartoe gemagtig kragtens hierdie Wet of deur die Kommissaris of deur die persoon kragtens artikel 6(2) deur die Kommissaris gedelegeer.".

Amendment of section 22 of Act 28 of 2011

37. Section 22 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution in subsection (2) for paragraphs *(b)* and *(c)* of the following paragraphs:

“*(b)* apply for registration for one or more taxes or under section 26(3) in the prescribed form and manner; and

(c) provide SARS with the further particulars and any documents as SARS may require for the purpose of registering the person for the tax or taxes or under section 26(3).”; and

(b) by the substitution for subsection (5) of the following subsection:

“(5) Where a **[taxpayer]** person that is obliged to register with SARS under a tax Act fails to do so, SARS may register the **[taxpayer]** person for one or more tax types as is appropriate under the circumstances or for purposes of section 26(3).”.

Amendment of section 26 of Act 28 of 2011, as amended by section 41 of Act 21 of 2012, section 35 of Act 39 of 2013 and section 39 of Act 44 of 2014

38. Section 26 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution in subsection (2) for paragraph *(c)* of the following paragraph:

“*(c)* for purposes of providing the information required in the return, comply with the due diligence requirements as may be prescribed in a tax Act, an international tax agreement, an international tax standard or by the Commissioner in **[the]** a public notice consistent with **[an]** the international tax agreement or the international tax standard **[for exchange of information]**.”; and

(b) by the addition of the following subsections:

“(3) The Commissioner may, by public notice, require a person to apply to register as a person required to submit a return under this section, an international tax agreement or an international tax standard.

(4) If, in order to submit a return under subsection (1) and to comply with the requirements of this section, a person requires information, a document or thing from another person, the other person must provide the information, document or thing so required within a reasonable time.”.

Amendment of section 34 of Act 28 of 2011, as amended by section 45 of Act 21 of 2012, section 37 of Act 39 of 2013 and section 40 of Act 44 of 2014

39. Section 34 of the Tax Administration Act, 2011, is hereby amended by the substitution for the definition of “participant” of the following definition:

“ **‘participant’**, in relation to an ‘arrangement’, means—

(a) a ‘promoter’; **[or]**

(b) a person who directly or indirectly will derive or assumes that the person will derive a ‘tax benefit’ or ‘financial benefit’ by virtue of an ‘arrangement’; or

(c) any other person who is party to an ‘arrangement’ listed in a public notice referred to in section 35(2);”.

Amendment of section 36 of Act 28 of 2011, as amended by section 46 of Act 21 of 2012 and section 42 of Act 44 of 2014

40. Section 36 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for paragraph *(c)* of the following paragraph:

“*(c)* a transaction undertaken through an exchange regulated in terms of the **[Securities Services Act, 2004 (Act No. 36 of 2004)]** Financial Markets Act, 2012 (Act No. 19 of 2012); or”.

Wysiging van artikel 22 van Wet 28 van 2011

37. Artikel 22 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (2) paragrawe *(b)* en *(c)* deur die volgende paragrawe te vervang:

“*(b)* aansoek doen **[vir]** om registrasie vir een of meer belastings of kragtens artikel 26(3) in die voorgeskrewe vorm en op die voorgeskrewe wyse; en

(c) SAID voorsien van die verdere besonderhede en enige dokumente deur SAID vereis met die doel om die persoon te registreer vir die belasting of belastings of kragtens artikel 26(3).”; en

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

“(5) Indien ’n **[belastingpligtige]** persoon wat kragtens ’n Belastingwet verplig is om by SAID te registreer, versuim om so te maak, kan SAID die **[belastingpligtige]** persoon vir een of meer belastingtipes, soos toepaslik onder die omstandighede, of by die toepassing van artikel 26(3) registreer.”.

Wysiging van artikel 26 van Wet 28 van 2011, soos gewysig deur artikel 41 van Wet 21 van 2012, artikel 35 van Wet 39 van 2013 en artikel 39 van Wet 44 van 2014

38. Artikel 26 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (2) paragraaf *(c)* deur die volgende paragraaf te vervang:

“*(c)* vir doeleindes van die voorsiening van die inligting in die opgawe vereis, voldoen aan die ‘due diligence’-vereistes wat voorgeskryf mag word in ’n Belastingwet, ’n internasionale belastingooreenkoms, ’n internasionale belastingstandaard of deur die Kommissaris in **[die]** ’n openbare kennisgewing in ooreenstemming met **[’n]** die internasionale **[standaard vir die uitruil van inligting]** belastingooreenkoms of die internasionale belastingstandaard.”; en

(b) deur die volgende subartikels by te voeg:

“(3) Die Kommissaris mag, by openbare kennisgewing, van ’n persoon vereis om aansoek te doen om te registreer as ’n persoon van wie vereis word om ’n opgawe kragtens hierdie artikel, ’n internasionale belastingooreenkoms of ’n internasionale belastingstandaard in te dien.

(4) Indien, ten einde ’n opgawe kragtens subartikel (1) in te dien en om aan die vereistes van hierdie artikel te voldoen, ’n persoon inligting, ’n dokument of ding van ’n ander persoon vereis, moet die ander persoon die inligting, dokument of ding aldus vereis binne ’n redelike tyd voorsien.”.

Wysiging van artikel 34 van Wet 28 van 2011, soos gewysig deur artikel 45 van Wet 21 van 2012, artikel 37 van Wet 39 van 2013 en artikel 40 van Wet 44 van 2014

39. Artikel 34 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die omskrywing van “deelnemer” deur die volgende omskrywing te vervang:

“**‘deelnemer’**, met betrekking tot ’n ‘reëling’—

(a) ’n ‘promotor’; **[of]**

(b) ’n persoon wat uit hoofde van ’n ‘reëling’ direk of indirek ’n ‘belastingvoordeel’ of ‘finansiële voordeel’ sal verkry of veronderstel dat die persoon dit sal verkry; of

(c) enige ander persoon wat ’n party is by ’n ‘reëling’ gelys in ’n openbare kennisgewing soos bedoel in artikel 35(2);”.

Wysiging van artikel 36 van Wet 28 van 2011, soos gewysig deur artikel 46 van Wet 21 van 2012 en artikel 42 van Wet 44 van 2014

40. Artikel 36 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) paragraaf *(c)* deur die volgende paragraaf te vervang:

“*(c)* ’n transaksie is wat aangegaan is deur middel van ’n beurs wat ingevolge die **[‘Securities Services Act, 2004’ (Wet No. 36 van 2004)]** ‘Financial Markets Act, 2012’ (Wet No. 19 van 2012), gereguleer word; of”.

Insertion of section 42A in Act 28 of 2011

41. The following section is hereby inserted in the Tax Administration Act, 2011, after section 42:

"**Procedure where legal professional privilege is asserted**

42A. (1) For purposes of Parts B, C and D, if a person alleges the existence of legal professional privilege in respect of relevant material required by SARS, during an inquiry or during the conduct of a search and seizure by SARS, the person must provide the following information to SARS and, if applicable, the presiding officer designated under section 51 or the attorney referred to in section 64:

(a) a description and purpose of each item of the material in respect of which the privilege is asserted;
(b) the author of the material and the capacity in which the author was acting;
(c) the name of the person for whom the author referred to in paragraph *(b)* was acting in providing the material;
(d) confirmation in writing that the person referred to in paragraph *(c)* is claiming privilege in respect of each item of the material;
(e) if the material is not in possession of the person referred to in paragraph *(d)*, from whom did the person asserting privilege obtain the material; and
(f) if the person asserting privilege is not the person referred to in paragraph *(d)*, under what circumstances and instructions regarding the privilege did the person obtain the material.

(2) A person must submit the information required under Part B to SARS at the place, in the format and within the time specified by SARS, unless SARS extends the period based on reasonable grounds submitted by the person.

(3) If SARS disputes the assertion of privilege upon receipt of the information—

(a) SARS must make arrangements with a practitioner from the panel appointed under section 111 to take receipt of the material;
(b) the person asserting privilege must seal and hand over the material in respect of which privilege is asserted to the practitioner;
(c) the practitioner must within 21 business days after being handed the material make a determination of whether the privilege applies and may do so in the manner the practitioner deems fit, including considering representations made by the parties;
(d) if a determination of whether the privilege applies is not made by the practitioner or a party is not satisfied with the determination, the practitioner must retain the relevant material pending final resolution of the dispute by the parties or an order of court; and
(e) any application to a High Court must be instituted within 30 days of the expiry of the period of 21 business days, failing which the material must be handed to the party in whose favour the determination, if any, was made.

(4) The appointed practitioner—

(a) is not regarded as acting on behalf of either party;
(b) must personally take responsibility for the safekeeping of the material;
(c) must give grounds for the determination under subsection (3)*(d)*; and
(d) must be compensated in the same manner as if acting as chairperson of the tax board.".

Invoeging van artikel 42A in Wet 28 van 2011

41. Die Wet op Belastingadministrasie, 2011, word hierby gewysig deur na artikel 42 die volgende artikel in te voeg:

"Prosedure waar regsprofessionele privilegie beweer word

42A. (1) By die toepassing van Dele B, C en D, indien 'n persoon die bestaan beweer van regsprofessionele privilegie ten opsigte van tersaaklike materiaal wat deur SAID vereis word, tydens 'n ondervraging of tydens die uitvoering van 'n deursoeking en beslaglegging, moet die persoon die volgende inligting aan SAID en, indien toepaslik, aan die voorsittende beampte aangewys kragtens artikel 51 of die prokureur bedoel in artikel 64, voorlê:

(a) 'n beskrywing en doel van elke item van die materiaal ten opsigte waarvan die privilegie beweer word;
(b) die outeur van die materiaal en die hoedanigheid waarin die outeur opgetree het;
(c) die naam van die persoon vir wie die outeur bedoel in paragraaf *(b)* in die voorsiening van die materiaal opgetree het;
(d) skriftelike bevestiging dat die persoon in paragraaf *(c)* bedoel privilegie ten opsigte van elke item van die materiaal eis;
(e) indien die materiaal nie in die besit van die persoon bedoel in paragraaf *(d)* is nie, van wie die persoon wat privilegie beweer die materiaal verkry het; en
(f) indien die persoon wat privilegie beweer nie die persoon bedoel in paragraaf *(d)* is nie, onder watter omstandighede en instruksies aangaande die privilegie die persoon die materiaal verkry het.

(2) 'n Persoon moet die inligting vereis kragtens Deel B aan SAID voorlê op die plek, in die formaat en binne die tyd deur SAID bepaal, tensy SAID die tydperk gebaseer op redelike gronde wat deur die persoon voorgelê word, verleng.

(3) Indien SAID by ontvangs van die inligting die bewering van privilegie betwis—

(a) moet SAID reëlings tref met 'n praktisyn van die paneel wat kragtens artikel 111 aangestel is om die materiaal in ontvangs te neem;
(b) moet die persoon wat privilegie beweer die materiaal ten opsigte waarvan privilegie beweer word, verseël en aan die praktisyn oorhandig;
(c) die praktisyn moet binne 21 besigheidsdae nadat die materiaal aan hom of haar oorhandig is, 'n beslissing maak of die privilegie van toepassing is en kan dit doen op die wyse wat die praktisyn goedvind, insluitend die inagneming van voorleggings deur die partye gemaak;
(d) indien 'n beslissing of die privilegie van toepassing is nie deur die praktisyn gemaak word nie of 'n party nie met die beslissing tevrede is nie, moet die praktisyn die tersaaklike materiaal behou, hangende die finale beslegting van die geskil deur die partye of 'n hofbevel; en
(e) enige aansoek by 'n Hoë Hof moet ingestel word binne 30 dae van die verstryking van die tydperk van 21 besigheidsdae, by gebreke waarvan die materiaal oorhandig moet word aan die party in wie se guns die bepaling, indien enige, gemaak is.

(4) Die aangestelde praktisyn—

(a) word nie geag namens enige van die partye op te tree nie;
(b) moet persoonlik verantwoordelikheid vir die veilige bewaring van die materiaal neem;
(c) moet gronde vir die bepaling kragtens subartikel (3)*(d)* verskaf; en
(d) moet vergoed word op dieselfde wyse asof hy of sy as voorsitter van die belastingraad optree.".

Amendment of section 46 of Act 28 of 2011, as amended by section 50 of Act 21 of 2012, section 38 of Act 39 of 2013 and section 46 of Act 44 of 2014

42. Section 46 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution for subsections (2), (3), (4) and (5) of the following subsections:

"(2) A senior SARS official may require relevant material in terms of subsection (1)—

(a) in respect of taxpayers in an objectively identifiable class of taxpayers; or

(b) held or kept by a connected person, as referred to in paragraph *(d)*(i) of the definition of 'connected person' in the Income Tax Act, in relation to the taxpayer, located outside the Republic.

(3) A request by SARS for relevant material from a person other than the taxpayer is limited to **[relevant information related to the records]** material maintained or kept or that should reasonably be maintained or kept by the person in **[relation to]** respect of the taxpayer.

(4) A person or taxpayer receiving from SARS a request for relevant material under this section must submit the relevant material to SARS at the place, in the format (which must be reasonably accessible to the person or taxpayer) and—

(a) within the time specified in the request; or

(b) if the material is held by a connected person referred to in subsection (2)*(b)*, within 90 days from the date of the request, which request must set out the consequences referred to in subsection (9) of failing to do so.

(5) If reasonable grounds for an extension are submitted by the person or taxpayer, SARS may extend the period within which the relevant material must be submitted."; and

(b) by the addition of the following subsection:

"(9) If a taxpayer fails to provide material referred to in subsection (2)*(b)*, the material may not be produced by the taxpayer in any subsequent proceedings, unless a competent court directs otherwise on the basis of circumstances outside the control of the taxpayer and any connected person referred to in paragraph *(d)*(i) of the definition of 'connected person' in the Income Tax Act, in relation to the taxpayer.".

Amendment of section 47 of Act 28 of 2011

43. Section 47 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) A senior SARS official may, by notice, require a person, whether or not chargeable to tax, an employee of the person or a person who holds an office in the person to attend in person at the time and place designated in the notice for the purpose of being interviewed by a SARS official concerning the tax affairs of the person, if the interview—

(a) is intended to clarify issues of concern to SARS—

(i) to render further verification or audit unnecessary; or

(ii) to expedite a current verification or audit; and

(b) is not for purposes of a criminal investigation.".

Amendment of section 49 of Act 28 of 2011, as amended by section 51 of Act 21 of 2012

44. Section 49 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for paragraph *(b)* of the following paragraph:

"*(b)* answering questions relating to the audit or investigation including, if so required, in the manner referred to in section 46(7); and".

Wysiging van artikel 46 van Wet 28 van 2011, soos gewysig deur artikel 50 van Wet 21 van 2012, artikel 38 van Wet 39 van 2013 en artikel 46 van Wet 44 van 2014

42. Artikel 46 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur subartikels (2), (3), (4) en (5) deur die volgende subartikels te vervang:

"(2) 'n Senior SAID-amptenaar kan tersaaklike materiaal ingevolge subartikel (1) vereis**[,]**—

(a) met betrekking tot belastingpligtiges in 'n objektief identifiseerbare klas van belastingpligtiges; of

(b) wat gehou of bewaar word deur 'n verbonde persoon, soos bedoel in paragraaf *(d)*(i) van die omskrywing van 'verbonde persoon' in die Inkomstebelastingwet, met betrekking tot die belastingpligtige, wat buite die Republiek geleë is.

(3) 'n Versoek deur SAID vir die tersaaklike materiaal van 'n persoon anders as die belastingpligtige word beperk tot **[tersaaklike materiaal wat verband hou met die rekords met betrekking tot]** materiaal ten opsigte van die belastingpligtige bygehou of bewaar, of wat redelikerwys deur sodanige persoon bygehou of bewaar behoort te word.

(4) 'n Persoon of belastingpligtige wat 'n versoek om tersaaklike materiaal kragtens hierdie artikel van SAID ontvang, moet die tersaaklike materiaal aan SAID verskaf by die plek, in die formaat (wat redelikerwys toeganklik vir die persoon of belastingpligtige moet wees) en—

(a) binne die tyd in die versoek vermeld; of

(b) indien die materiaal deur 'n verbonde persoon bedoel in subartikel (2)*(b)* gehou word, binne 90 dae vanaf die datum van die versoek, welke versoek die gevolge van die versuim om dit te doen bedoel in subartikel (9), moet vermeld.

(5) Indien redelike gronde vir 'n verlenging deur die persoon of belastingpligtige ingedien word, kan SAID die tydperk verleng waarbinne die tersaaklike materiaal verskaf moet word."; en

(b) deur die volgende subartikel by te voeg:

"(9) Indien 'n belastingpligtige versuim om materiaal bedoel in subartikel (2)*(b)* te voorsien, mag die materiaal nie deur die belastingpligtige in enige daaropvolgende verrigtinge voorgelê word nie, tensy 'n bevoegde hof andersins beveel op grond van omstandighede buite die beheer van die belastingpligtige en enige verbonde persoon bedoel in paragraaf *(d)*(i) van die omskrywing van 'verbonde persoon' in die Inkomstebelastingwet, met betrekking tot die belastingpligtige.".

Wysiging van artikel 47 van Wet 28 van 2011

43. Artikel 47 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) 'n Senior SAID-amptenaar kan, by kennisgewing, vereis dat 'n persoon, ongeag of daardie persoon onderhewig is aan belasting al dan nie, 'n werknemer van die persoon of 'n persoon wat 'n amp in die persoon beklee persoonlik verskyn op die tyd en plek in die kennisgewing bepaal, met die doel om deur 'n SAID-amptenaar ondervra te word aangaande die belastingsake van die persoon, indien die onderhoud—

(a) ten doel het om aangeleenthede waaroor SAID besorg is op te klaar—

(i) ten einde verdere verifikasie of oudit onnodig te maak; of

(ii) ten einde 'n lopende verifikasie of oudit te bespoedig; en

(b) nie vir die doeleindes van 'n strafregtelike ondersoek is nie.".

Wysiging van artikel 49 van Wet 28 van 2011, soos gewysig deur artikel 51 van Wet 21 van 2012

44. Artikel 49 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* vrae wat met die oudit of ondersoek verband hou, te beantwoord insluitend, indien aldus vereis, op die wyse in artikel 46(7) bedoel; en".

Amendment of section 51 of Act 28 of 2011

45. Section 51 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsections (1) and (2) of the following subsections:

"(1) A judge may grant the order referred to in section **[50(2)]** 50(1) if satisfied that there are reasonable grounds to believe that—

(a) a person has—

(i) failed to comply with an obligation imposed under a tax Act; **[or]**

(ii) committed a tax offence; **[and]** or

(iii) disposed of, removed or concealed assets which may fully or partly satisfy an outstanding tax debt; and

(b) relevant material is likely to be revealed during the inquiry which may provide proof of the failure to comply, **[or]** of the commission of the offence or of the disposal, removal or concealment of the assets.

(2) The order referred to in subsection (1) must—

(a) designate a presiding officer before whom the inquiry is to be held;

(b) identify the person referred to in subsection (1)*(a)*;

(c) refer to the alleged non-compliance, **[or]** the commission of the offence or the disposal, removal or concealment of assets to be inquired into;

(d) be reasonably specific as to the ambit of the inquiry; and

(e) be provided to the presiding officer.".

Amendment of section 68 of Act 28 of 2011, as amended by section 40 of Act 39 of 2013

46. (1) Section 68 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for paragraph *(g)* of the following paragraph:

"*(g)* information, the disclosure of which could reasonably be expected to prejudice the economic interests or financial welfare of the Republic or the ability of the government to manage the economy of the Republic effectively in the best interests of the Republic, including a contemplated change or decision to change a tax or a duty, levy, penalty, interest and similar moneys imposed under a tax Act **[or the Customs and Excise Act]**;".

(2) Subsection (1) takes effect immediately after the Customs Control Act, 2014, has taken effect in terms of section 944(1) of that Act.

Amendment of section 69 of Act 28 of 2011, as amended by section 41 of Act 36 of 2013 and section 48 of Act 44 of 2014

47. Section 69 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (2)*(a)* for the words preceding subparagraph (i) of the following words:

"in the course of performance of duties under a tax Act or customs and excise legislation, **[including]** such as—".

Amendment of section 70 of Act 28 of 2011, as amended by section 13 of Act 26 of 2013

48. Section 70 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (5) of the following subsection:

"(5) The information disclosed under subsection (1), (2) or (3) may only be disclosed by SARS or the persons or entities referred to in subsection (1), (2) or (3) to the extent that it is—

(a) necessary for the purpose of exercising a power or performing a regulatory function or duty under the legislation referred to in subsection (1), (2) or (3); and

(b) relevant and proportionate to what the disclosure is intended to achieve as determined under the legislation.".

Wysiging van artikel 51 van Wet 28 van 2011

45. Artikel 51 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikels (1) en (2) deur die volgende subartikels te vervang:

“(1) ’n Regter kan die bevel bedoel in artikel **[50(2)]** 50(1), toestaan indien tevrede dat daar redelike gronde bestaan om te glo dat—

(a) ’n persoon—

(i) versuim het om ’n verpligting opgelê kragtens ’n Belastingwet na te kom; **[of]**

(ii) ’n belastingmisdryf gepleeg het; **[en]** of

(iii) bates wat ten volle of gedeeltelik ’n uitstaande belastingskuld kan delg, van die hand gesit, verwyder of verberg het; en

(b) tersaaklike materiaal waarskynlik openbaar sal word tydens die ondervraging wat bewys kan lewer van die nienakoming **[of]**, die pleeg van die misdryf of die vandiehandsitting, verwydering of verberging van die bates.

(2) Die bevel bedoel in subartikel (1) moet—

(a) die voorsittende beampte voor wie die ondervraging gehou sal word, aanwys;

(b) die persoon bedoel in subartikel (1)*(a)* identifiseer;

(c) verwys na die beweerde nienakoming **[of]**, die pleeg van die misdryf of vandiehandsitting, verwydering of verberging van bates waaroor ondervra gaan word;

(d) redelik spesifiek wees ten aansien van die omvang van die ondervraging; en

(e) aan die voorsittende beampte voorsien word.”.

Wysiging van artikel 68 van Wet 28 van 2011, soos gewysig deur artikel 40 van Wet 39 van 2013

46. (1) Artikel 68 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) paragraaf *(g)* deur die volgende paragraaf te vervang:

“*(g)* inligting, die bekendmaking waarvan **[rederlikerwys]** redelikerwys verwag kan word die ekonomiese belange of finansiële welstand van die Republiek of die vermoë van die regering sal benadeel om die ekonomie van die Republiek effektief in die beste belang van die Republiek te bestuur, ingesluit ’n beoogde verandering of besluit om ’n belasting of ’n reg, heffing, boete of rente en soorgelyke gelde gehef kragtens ’n Belastingwet **[of die Doeane- en Aksynswet]** te verander;”.

(2) Subartikel (1) tree in werking onmiddellik nadat die Wet op Doeanebeheer, 2014, ingevolge artikel 944(1) van daardie Wet in werking getree het.

Wysiging van artikel 69 van Wet 28 van 2011, soos gewysig deur artikel 41 van Wet 36 van 2013 en artikel 48 van Wet 44 van 2014

47. Artikel 69 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (2)*(a)* die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:

“vir doeleindes van die uitvoering van pligte kragtens ’n Belastingwet of doeane- en aksynswetgewing, **[ingesluit]** soos byvoorbeeld—”.

Wysiging van artikel 70 van Wet 28 van 2011, soos gewysig deur artikel 13 van Wet 26 van 2013

48. Artikel 70 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (5) deur die volgende subartikel te vervang:

“(5) Die inligting kragtens subartikel (1), (2) of (3) geopenbaar, mag slegs deur SAID of die persone of instellings in subartikel (1), (2) of (3) openbaar word tot die mate wat dit—

(a) nodig is vir die doeleindes van die uitoefening van ’n bevoegdheid of uitvoering van ’n voorgeskrewe werksaamheid of plig kragtens die wetgewing bedoel in subartikel (1), (2) of (3); en

(b) tersaaklik en eweredig is tot wat die openbaarmaking bedoel is om te bereik soos kragtens die wetgewing bepaal.”.

Amendment of section 93 of Act 28 of 2011, as amended by section 45 of Act 39 of 2013

49. Section 93(1) of the Tax Administration Act, 2011, is hereby amended by the deletion of the word ''or'' at the end of paragraph *(c)* and the substitution for paragraph *(d)* of the following paragraphs:

''*(d)* SARS is satisfied that there is **[an]** a readily apparent undisputed error in the assessment **[as a result of an undisputed error]** by—
(i) SARS; or
(ii) the taxpayer in a return; or

(e) a senior SARS official is satisfied that an assessment was based on—
(i) the failure to submit a return or submission of an incorrect return by a third party under section 26 or by an employer under a tax Act;
(ii) a processing error by SARS; or
(iii) a return fraudulently submitted by a person not authorised by the taxpayer.''.

Amendment of section 98 of Act 28 of 2011, as amended by section 46 of Act 39 of 2013

50. Section 98(1) of the Tax Administration Act, 2011, is hereby amended by the addition of the word ''or'' at the end of paragraph *(b)*, the substitution for the expression ''; or'' at the end of paragraph *(c)* of a full stop and the deletion of paragraph *(d)*.

Amendment of section 99 of Act 28 of 2011, as amended by section 59 of Act 21 of 2012 and section 47 of Act 39 of 2013

51. Section 99 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution in subsection (1) for the words preceding paragraph *(a)* of the following words:

''**[SARS may not make an]** An assessment may not be made in terms of this Chapter—'';

(b) by the deletion in subsection (2) of the word ''or'' at the end of paragraph *(c)* and the substitution for paragraph *(d)* of the following paragraphs:

''*(d)* it is necessary to give effect to—
(i) the resolution of a dispute under Chapter 9;
(ii) a judgment pursuant to an appeal under Part E of Chapter 9 and there is no right of further appeal; or
(iii) an assessment referred to in section **[98(2)]** 93(1)*(d)* if SARS becomes aware of the error referred to in that subsection before expiry of the period for the assessment under subsection (1); or

(e) SARS receives a request for a reduced assessment under section 93(1)*(e)*.''; and

(c) by the addition of the following subsections:

''(3) The Commissioner may, by prior notice of at least 30 days to the taxpayer, extend a period under subsection (1) or an extended period under this section, before the expiry thereof, by a period approximate to a delay arising from:
(a) failure by a taxpayer to provide all the relevant material requested within the period under section 46(1) or the extended period under section 46(5); or
(b) resolving an information entitlement dispute, including legal proceedings.

(4) The Commissioner may, by prior notice of at least 60 days to the taxpayer, extend a period under subsection (1), before the expiry thereof, by three years in the case of an assessment by SARS or two years in the case of self-assessment, where an audit or investigation under Chapter 5 relates to—
(i) the application of the doctrine of substance over form;

Wysiging van artikel 93 van Wet 28 van 2011, soos gewysig deur artikel 45 van Wet 39 van 2013

49. Artikel 93(1) van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die woord "of" aan die einde van paragraaf *(c)* te skrap en deur paragraaf *(d)* deur die volgende paragrawe te vervang:

"*(d)* SAID oortuig is dat daar 'n geredelik sigbare onbetwiste fout in die aanslag is **[as gevolg van 'n onbetwiste fout]** deur—

(i) SAID; of

(ii) die belastingpligtige in 'n opgawe; of

(e) 'n senior SAID-amptenaar tevrede is dat 'n aanslag gebaseer was op—

(i) die versuim om 'n opgawe in te dien of indiening van 'n foutiewe opgawe deur 'n derde party kragtens artikel 26 of deur 'n werkgewer kragtens 'n Belastingwet;

(ii) 'n prosesseerfout deur SAID; of

(iii) 'n opgawe bedrieglik ingedien deur 'n persoon nie deur die belastingpligtige gemagtig nie.".

Wysiging van artikel 98 van Wet 28 van 2011, soos gewysig deur artikel 46 van Wet 39 van 2013

50. Artikel 98(1) van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die woord "of" aan die einde van paragraaf *(b)* by te voeg, die uitdrukking "; of" aan die einde van paragraaf *(c)* deur 'n punt te vervang en deur paragraaf *(d)* te skrap.

Wysiging van artikel 99 van Wet 28 van 2011, soos gewysig deur artikel 59 van Wet 21 van 2012 en artikel 47 van Wet 39 van 2013

51. Artikel 99 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (1) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

"**[SAID mag nie 'n aanslag]** 'n Aanslag mag nie ingevolge hierdie Hoofstuk **[maak]** gemaak word nie—";

(b) deur in subartikel (2) die woord "of" aan die einde van paragraaf *(c)* te skrap en deur paragraaf *(d)* deur die volgende paragrawe te vervang:

"*(d)* dit nodig is om uitvoering te gee aan—

(i) die beslegting van 'n geskil kragtens Hoofstuk 9;

(ii) 'n hofuitspraak ooreenkomstig 'n app l kragtens Deel E van Hoofstuk 9 en daar geen verdere reg tot verdere app l is nie; of

(iii) 'n aanslag in artikel **[98(2) na verwys]** 93(1)*(d)* bedoel indien SAID voor die verstryking van die tydperk vir die aanslag kragtens subartikel (1) van die fout in daardie subartikel bedoel bewus word; of

(e) SAID 'n versoek vir 'n verminderde aanslag kragtens artikel 93(1)*(e)* ontvang."; en

(c) deur die volgende subartikels by te voeg:

"(3) Die Kommissaris mag, by vooraf kennisgewing van minstens 30 dae aan die belastingpligtige, 'n tydperk kragtens subartikel (1) of 'n verlengde tydperk kragtens hierdie artikel verleng, voor die verstryking daarvan, deur 'n tydperk soortgelyk aan 'n vertraging wat voortspruit uit—

(a) versuim deur 'n belastingpligtige om alle tersaaklike materiaal te verskaf binne die tydperk kragtens artikel 46(1) of die verlengde tydperk kragtens artikel 46(5); of

(b) die beslegting van 'n geskil oor geregtigheid op inligting, insluitend alle regsverrigtinge.

(4) Die Kommissaris mag, by vooraf kennisgewing van minstens 60 dae aan die belastingpligtige, 'n tydperk kragtens subartikel (1) verleng, voor die verstryking daarvan, met drie jaar in die geval van 'n aanslag deur SAID of twee jaar in die geval van self-aanslag, waar 'n oudit of ondersoek kragtens Hoofstuk 5 betrekking het op—

(a) die toepassing van die leerstelling van wese bo vorm;

(ii) the application of Part IIA of Chapter III of the Income Tax Act, section 73 of the Value-Added Tax Act or any other general anti-avoidance provision under a tax Act;
(iii) the taxation of hybrid entities or hybrid instruments; or
(iv) section 31 of the Income Tax Act.''.

Amendment of section 105 of Act 28 of 2011

52. Section 105 of the Tax Administration Act, 2011, is hereby substituted by the following section:

''**Forum for dispute of assesment or decision**

105. A taxpayer may **[not]** only dispute an assessment or 'decision' as described in section 104 **[in any court or other proceedings, except]** in proceedings under this Chapter **[or by application to the High Court for review]**, unless a High Court otherwise directs.''.

Amendment of section 111 of Act 28 of 2011

53. Section 111 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:

''(2) The persons appointed under subsection (1)—
(a) hold office for five years from the date the notice of appointment is published in the public notice; **[and]**
(b) are eligible for re-appointment as the Minister thinks fit; and
(c) must be persons of good standing who have appropriate experience.''.

Amendment of section 135 of Act 28 of 2011, as amended by section 62 of Act 21 of 2012

54. Section 135 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (3) of the following subsection:

''(3) Subject to **[the right to petition the Chief Justice for]** leave to appeal to the Supreme Court of Appeal in terms of section **[21]** 17 of the **[Supreme Court Act, 1959 (Act No. 59 of 1959)]** Superior Courts Act, 2013 (Act No. 10 of 2013), an order made by the president of the tax court under subsection (1) is final.''.

Amendment of section 146 of Act 28 of 2011

55. Section 146 of the Tax Administration Act, 2011, is hereby amended by the substitution for paragraph *(b)* of the following paragraph:

''*(b)* SARS' cost of litigation in comparison to the possible benefits with reference to**[—**
(i)] the prospects of success in court;
[(ii) the prospects of the collection of the amounts due; and
(iii) the costs associated with collection;]''.

Amendment of section 177 of Act 28 of 2011, as amended by section 65 of Act 39 of 2013

56. Section 177 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) A senior SARS official may **[institute]** authorise the institution of proceedings for the sequestration, liquidation or winding-up of a person for an outstanding tax debt.''.

(b) die toepassing van Deel IIA van Hoofstuk III van die Inkomstebelastingwet, artikel 73 van die Wet op Belasting op Toegevoegde Waarde of enige ander algemene teenvermydingsbepaling kragtens 'n Belastingwet;
(c) die belasting van hibriede entiteite of hibriede instrumente; of
(d) artikel 31 van die Inkomstebelastingwet.".

Wysiging van artikel 105 van Wet 28 van 2011

52. Artikel 105 van die Wet op Belastingadministrasie, 2011, word hierby deur die volgende artikel vervang:

Forum vir betwis van aanslag of beslissing

"**105.** 'n Belastingpligtige mag **[nie]** slegs 'n aanslag of 'beslissing' in artikel 104 beskryf**[, in enige hof of ander verrigtinge betwis nie, behalwe]** in verrigtinge kragtens hierdie Hoofstuk **[of by aansoek na die]** betwis, tensy 'n Hoë Hof **[vir hersiening]** anders gelas.".

Wysiging van artikel 111 van Wet 28 van 2011

53. Artikel 111 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

"(2) Die persone kragtens subartikel (1) aangestel—
(a) beklee hul amp vir vyf jaar vanaf die datum waarop die kennisgewing van aanstelling in die openbare kennisgewing gepubliseer word; **[en]**
(b) is beskikbaar vir heraanstelling indien die Minister dit goeddink; en
(c) moet persone van goeie naam wees wat toepaslike ondervinding het.".

Wysiging van artikel 135 van Wet 28 van 2011, soos gewysig deur artikel 62 van Wet 21 van 2012

54. Artikel 135 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subparagraaf (3) deur die volgende subparagraaf te vervang:

"(3) Behoudens die **[reg om by wyse van petisie aansoek te doen by die Hoofregter vir]** verlof om na die Hoogste Hof van Appèl te appelleer ingevolge artikel **[21]** 17 van die **[Wet op die Hooggeregshof, 1959 (Wet No. 59 van 1959)]** Wet op Hoër Howe, 2013 (Wet No. 10 van 2013), is 'n bevel gemaak deur die president van die belastinghof kragtens subartikel (1) finaal.".

Wysiging van artikel 146 van Wet 28 van 2011

55. Artikel 146 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* SAID se koste van litigasie in verhouding tot die moontlike voordele met verwysing na**[—**
(i)] die kanse op sukses in 'n hof;
[(ii) die kanse vir invordering van die bedrae verskuldig; en
(iii) die koste wat met invordering verband hou;]".

Wysiging van artikel 177 van Wet 28 van 2011, soos gewysig deur artikel 65 van Wet 39 van 2013

56. Artikel 177 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) **[SAID]** 'n Senior SAID-amptenaar kan die instelling van stappe **[instel]** vir die sekwestrasie, likwidasie of deregistrasie van 'n persoon vir 'n uitstaande belastingskuld magtig.".

Amendment of section 179 of Act 28 of 2011, as amended by section 66 of Act 39 of 2013

57. Section 179 of the Tax Administration Act, 2011, is hereby amended—

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

"(1) A senior SARS official may **[by]** authorise the issue of a notice to a person who holds or owes or will hold or owe any money, including a pension, salary, wage or other remuneration, for or to a taxpayer, **[require]** requiring the person to pay the money to SARS in satisfaction of the taxpayer's outstanding tax debt.";

(b) by the addition after subsection (4) of the following subsections:

"(5) SARS may only issue the notice referred to in subsection (1) after delivery to the tax debtor of a final demand for payment which must be delivered at the latest 10 business days before the issue of the notice, which demand must set out the recovery steps that SARS may take if the tax debt is not paid and the available debt relief mechanisms under this Act, including, in respect of recovery steps that may be taken under this section—

(a) if the tax debtor is a natural person, that the tax debtor may within five business days of receiving the demand apply to SARS for a reduction of the amount to be paid to SARS under subsection (1), based on the basic living expenses of the tax debtor and his or her dependants; and

(b) if the tax debtor is not a natural person, that the tax debtor may within five business days of receiving the demand apply to SARS for a reduction of the amount to be paid to SARS under subsection (1), based on serious financial hardship.

(6) SARS need not issue a final demand under subsection (5) if a senior SARS official is satisfied that to do so would prejudice the collection of the tax debt.".

Amendment of section 185 of Act 28 of 2011

58. (1) Section 185 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for paragraph *(a)* of the following paragraph:

"*(a)* a request for conservancy of an amount alleged to be due by a person under the tax laws of the other country where there is a risk of dissipation or concealment of assets by the person, a senior SARS official may **[apply]** authorise an application for a preservation order under section 163 as if the amount were a tax payable by the person under a tax Act; or".

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

Amendment of section 187 of Act 28 of 2011, as amended by section 52 of Act 44 of 2014

59. (1) Section 187 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution in subsection (1) for the words preceding paragraph *(a)* of the following words:

"If a tax debt or refund payable by SARS is not paid in full by the effective date, interest accrues, and is payable, on the amount of the outstanding balance of the tax debt or refund—";

Wysiging van artikel 179 van Wet 28 van 2011, soos gewysig deur artikel 66 van Wet 39 van 2013

57. Artikel 179 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang: "

(1) 'n Senior SAID-amptenaar kan **[by]** die uitreiking magtig van 'n kennisgewing aan 'n persoon wat enige gelde, ingesluit 'n pensioen, salaris, loon of ander besoldiging vir of aan 'n belastingpligtige hou, skuld of sal hou of sal skuld, wat van die persoon vereis om die geld aan SAID te betaal ter betaling van die belastingpligtige se uitstaande belastingskuld."; en

(b) deur die volgende subartikels na subartikel (4) by te voeg:

"(5) SAID mag slegs die kennisgewing bedoel in subartikel (1) uitreik na lewering aan die belastingskuldenaar van 'n finale aanmaning vir betaling wat gelewer moet word minstens 10 besigheidsdae voor die uitreking van die kennisgewing, welke aanmaning moet uiteensit al die verhalingstappe wat SAID mag neem indien die belastingskuld nie betaal word nie en die beskikbare skuldverligtingsmeganismes kragtens hierdie Wet, insluitend, ten opsigte van verhalingstappe wat kragtens hierdie artikel geneem mag word—

(a) indien die belastingskuldenaar 'n natuurlike persoon is, dat die belastingskuldenaar binne vyf besigheidsdae na ontvangs van die aanmaning by SAID mag aansoek doen vir 'n vermindering van die bedrag wat kragtens subartikel (1) aan SAID betaal moet word, gebaseer op die basiese lewensuitgawes van die belastingskuldenaar en sy of haar afhanklikes; en

(b) indien die belastingskuldenaar nie 'n natuurlike persoon is nie, dat die belastingskuldige binne vyf besigheidsdae na ontvangs van die aanmaning by SAID mag aansoek doen om 'n vermindering van die bedrag wat kragtens subartikel (1) aan SAID betaal moet word, gebaseer op ernstige finansiële ontbering.

(6) SAID hoef nie 'n finale aanmaning kragtens subartikel (5) uit te reik nie indien 'n senior SAID-amptenaar tevrede is dat om dit te doen, die insameling van die belastingskuld sal benadeel.".

Wysiging van artikel 185 van Wet 28 van 2011

58. (1) Artikel 185 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* vir die bewaring van 'n bedrag wat na bewering kragtens die belastingwette van die ander land deur 'n persoon verskuldig is, indien daar 'n risiko van verkwisting of verberging van bates deur die persoon bestaan, kan 'n senior SAID-amptenaar **[vir]** 'n aansoek om 'n bewaringsbevel kragtens artikel 163 **[aansoek doen]** magtig asof die bedrag 'n belasting betaalbaar deur die persoon kragtens 'n Belastingwet was; of".

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

Wysiging van artikel 187 van Wet 28 van 2011, soos gewysig deur artikel 52 van Wet 44 van 2014

59. (1) Artikel 187 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (1) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

"Indien 'n belastingskuld of terugbetaling deur SAID betaalbaar nie ten volle teen die effektiewe datum betaal is nie, word rente op die bedrag van die uitstaande saldo van die belastingskuld of terugbetaling gehef, en is betaalbaar—";

(b) by the deletion in subsection (3) of the word "and" at the end of paragraph *(e)*, by the substitution for the full stop at the end of paragraph *(f)* of the expression "; and" and by the addition of the following paragraph:

"*(g)* an outstanding tax debt referred to in section 190(5), is the date of payment of a refund which is not properly payable under a tax Act."; and

(c) by the addition of the following subsection:

"(8) SARS may not make a direction that interest is not payable under subsection (6) after the expiry of three years, in the case of an assessment by SARS, or five years, in the case of self-assessment, from the date of assessment of the tax in respect of which the interest accrued.".

(2) Paragraph *(a)* of subsection (1) is deemed to have come into operation on 1 October 2012.

Amendment of section 190 of Act 28 of 2011, as amended by section 71 of Act 39 of 2013 and section 53 of Act 44 of 2014

60. (1) Section 190 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution in subsection (1) for the words preceding paragraph *(a)* of the following words:

"**[A]** SARS must pay a refund if a person is entitled to a refund, including interest thereon under section 188(3)*(a)*, of—";

(b) by the substitution for subsection (4) of the following subsection:

"(4) **[A person is entitled to a refund under subsection (1) only if the refund is claimed by the person]** An amount under subsection (1)*(b)* is regarded as a payment to the National Revenue Fund unless a refund is made in the case of—

(a) an assessment by SARS, within three years from the later of the date of the assessment or the erroneous payment; or

(b) self-assessment, within five years from the later of the date the return had to be submitted or, if no return is required, payment had to be made in terms of the relevant tax Act or the erroneous payment was made.";

(c) by the substitution for subsection (5) of the following subsection:

"(5) If SARS pays to a person by way of a refund any amount which is not properly payable to the person under a tax Act, the amount, including interest thereon under section 187(1), is regarded as an outstanding tax debt from the date on which it is paid to the person.";

(d) by the insertion after subsection (5) of the following subsection:

"(5A) If a person who carries on the 'business of a bank' as defined in the Banks Act, 1990 (Act No. 94 of 1990), holds an account on behalf of a client into which an amount referred to in subsection (5) is deposited, reasonably suspects that the payment of the amount is related to a tax offence, the person must immediately report the suspicion to SARS in the prescribed form and manner and, if so instructed by SARS, not proceed with the carrying out of any transaction in respect of the amount for a period not exceeding two business days unless—

(a) SARS or a High Court directs otherwise; or

(b) SARS issues a notice under section 179."; and

(e) by the substitution for subsection (6) of the following subsection: "

(6) A decision not to authorise a refund under **[this section]** subsection (1)*(b)* is subject to objection and appeal.".

(2) Paragraphs *(a)* and *(c)* of subsection (1) are deemed to have come into operation on 1 October 2012.

(b) deur in subartikel (3) die woord ''en'' aan die einde van paragraaf *(e)* te skrap, deur die punt aan die einde van paragraaf *(f)* deur die uitdrukking ''; en'' te vervang en deur die volgende paragraaf by te voeg:

''*(g)* 'n uitstaande belastingskuld bedoel in artikel 190(5), is die datum van betaling van 'n terugbetaling wat nie behoorlik kragtens 'n Belastingwet betaalbaar is nie.''; en

(c) deur die volgende subartikel by te voeg:

''(8) SAID mag nie 'n beslissing maak dat rente nie kragtens subartikel (6) betaalbaar is nie na die verstryking van drie jaar, in die geval van 'n aanslag deur SAID, of vyf jaar, in die geval van selfaanslag, vanaf die datum van aanslag van die belasting ten opsigte waarvan die rente opgeloop het.''.

(2) Paragraaf *(a)* van subartikel (1) word geag op 1 Oktober 2012 in werking te getree het.

Wysiging van artikel 190 van Wet 28 van 2011, soos gewysig deur artikel 71 van Wet 39 van 2013 en artikel 53 van Wet 44 van 2014

60. (1) Artikel 190 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (1) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

''**['n Persoon is]** SAID moet 'n terugbetaling betaal indien 'n persoon geregtig is op 'n terugbetaling, insluitend rente daarop kragtens artikel 188(3)*(a)*, van—'';

(b) deur subartikel (4) deur die volgende subartikel te vervang:

''(4) **['n Persoon is slegs geregtig op 'n terugbetaling kragtens subartikel (1) indien die terugbetaling deur die persoon geëis word]** 'n Bedrag kragtens subartikel (1)*(b)* word as 'n betaling aan die Nasionale Inkomstefonds beskou tensy 'n terugbetaling gemaak word, in die geval van—

(a) 'n aanslag deur SAID, binne drie jaar vanaf die laatste van die datum van die aanslag of die foutiewe betaling; of

(b) selfaanslag, binne vyf jaar vanaf die laatste van die datum waarop die opgawe ingedien moes word of, indien geen opgawe vereis word nie, betaling ingevolge die toepaslike Belastingwet gemaak moes word of die foutiewe betaling gemaak is.'';

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

''(5) Indien SAID 'n bedrag as 'n terugbetaling aan 'n persoon betaal wat nie behoorlik kragtens 'n Belastingwet aan die persoon betaalbaar is nie, word die bedrag, insluitend rente daarop kragtens artikel 187(1), beskou 'n uitstaande belastingskuld te wees wat deur die persoon aan SAID betaalbaar is vanaf die datum waarop dit aan die persoon betaal is.'';

(d) deur na subartikel (5) die volgende subartikel in te voeg:

''(5A) Indien 'n persoon wat 'die bedryf van 'n bank', soos omskryf in die Bankwet, 1990 (Wet No. 94 van 1990), uitoefen, 'n rekening ten behoewe van 'n kliënt hou waarin 'n bedrag bedoel in subartikel (5) gedeponeer word, redelikerwys vermoed dat die betaling van die bedrag met 'n belastingoortreding verband hou, moet die persoon die vermoede onmiddellik in die voorgeskrewe vorm en op die voorgeskrewe wyse aan SAID rapporteer en, indien aldus deur SAID opdrag gegee, nie voortgaan met die uitvoering van enige transaksie ten opsigte van die bedrag vir 'n tydperk van hoogstens twee besigheidsdae nie, tensy—

(a) SAID of 'n Hoë Hof anders gelas; of

(b) SAID 'n kennisgewing kragtens artikel 179 uitreik.''; en

(e) deur subartikel (6) deur die volgende subartikel te vervang:

''(6) 'n Beslissing om nie 'n terugbetaling kragtens **[hierdie artikel]** subartikel (1)*(b)* te magtig nie is aan beswaar en appèl onderhewig.''.

(2) Paragrawe *(a)* en *(c)* van subartikel (1) word geag op 1 Oktober 2012 in werking te getree het.

Amendment of section 191 of Act 28 of 2011, as amended by section 72 of Act 39 of 2013

61. Section 191 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) If a taxpayer has an outstanding tax debt, an amount that is refundable under section 190, including interest thereon under section 188(3)*(a)*, must be treated as a payment by the taxpayer that is recorded in the taxpayer's account under section 165, to the extent of the amount outstanding, and any remaining amount must be **[setoff]** set off against any outstanding debt under **[the Customs and Excise Act]** customs and excise legislation.".

Amendment of section 212 of Act 28 of 2011

62. Section 212 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution in subsection (1) for the words preceding paragraph *(a)* of the following words:

"A person referred to in paragraph *(a)* or *(b)* of the definition of 'participant' who fails to disclose the information in respect of a 'reportable arrangement' as required by section 37 is liable to a 'penalty', for each month that the failure continues (up to 12 months), in the amount of—"; and

(b) by the addition of the following subsection:

"(3) A person referred to in paragraph *(c)* of the definition of 'participant' who fails to disclose the information in respect of a 'reportable arrangement' as required by section 37 is liable to a 'penalty' in the amount of R50 000.".

Amendment of section 213 of Act 28 of 2011

63. (1) Section 213 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) If SARS is satisfied that an amount of tax was not paid as and when required under a tax Act, SARS must, in addition to any other 'penalty' or interest for which a person may be liable **[under this Chapter]**, impose a 'penalty' equal to the percentage of the amount of unpaid tax as prescribed in the tax Act.".

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

Amendment of section 225 of Act 28 of 2011

64. Section 225 of the Tax Administration Act, 2011, is hereby amended by the substitution for the definition of "default" of the following definition:

"**'default'** means the submission of inaccurate or incomplete information to SARS, or the failure to submit information or the adoption of a 'tax position', where such submission, non-submission, or adoption resulted in an understatement**[—**

(a) **the taxpayer not being assessed for the correct amount of tax;**

(b) **the correct amount of tax not being paid by the taxpayer; or**

(c) **an incorrect refund being made by SARS]**.".

Wysiging van artikel 191 van Wet 28 van 2011, soos gewysig deur artikel 72 van Wet 39 van 2013

61. Artikel 191 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Indien 'n belastingpligtige 'n uitstaande belastingskuld het, moet 'n bedrag wat kragtens artikel 190 terugbetaalbaar is, ingesluit rente daarop kragtens artikel 188(3)*(a)*, beskou word as 'n betaling deur die belastingpligtige wat in die belastingpligtige se rekening aangeteken word kragtens artikel 165 tot soveel as die uitstaande bedrag, en enige oorblywende bedrag moet verreken word teen enige uitstaande skuld kragtens **[die Doeane- en Aksynswet]** doeane- en aksynswetgewing.".

Wysiging van artikel 212 van Wet 28 van 2011

62. Artikel 212 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in subartikel (1) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

" 'n **['Deelnemer']** Persoon bedoel in paragraaf *(a)* of *(b)* van die omskrywing van 'deelnemer' wat versuim om die inligting ten opsigte van 'n 'rapporteerbare reëling', soos ingevolge artikel 37 vereis, te openbaar, is aanspreeklik vir 'n 'boete', vir elke maand wat die versuim voortduur (tot en met 12 maande), ten bedrae van—"; en

(b) deur die volgende subartikel by te voeg:

"(3) 'n Persoon bedoel in paragraaf *(c)* van die omskrywing van 'deelnemer' wat versuim om die inligting ten opsigte van 'n 'rapporteerbare reëling', soos ingevolge artikel 37 vereis, te openbaar, is aanspreeklik vir 'n 'boete' ten bedrae van R50 000.".

Wysiging van artikel 213 van Wet 28 van 2011

63. (1) Artikel 213 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Indien SAID oortuig is dat 'n bedrag belasting nie betaal is soos en wanneer kragtens 'n Belastingwet vereis nie, moet SAID, bykomend tot enige ander 'boete' of rente waarvoor 'n persoon **[kragtens hierdie Hoofstuk]** aanspreeklik is, 'n 'boete' oplê gelyk aan die persentasie van die bedrag onbetaalde belasting soos in die Belastingwet voorgeskryf.".

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

Wysiging van artikel 225 van Wet 28 van 2011

64. Artikel 225 van die Wet op Belastingadministrasie, 2011 word hierby gewysig deur die omskrywing van "nienakoming" deur die volgende omskrywing te vervang:

"**'nienakoming'** die verskaffing van foutiewe of onvolledige inligting aan SAID, of die versuim om inligting te verskaf of die aanvaarding van 'n 'belastingposisie', waar sodanige verskaffing, versuim om te verskaf of aanvaarding van 'n 'belastingposisie' 'n onderstelling tot gevolg gehad het **[dat—**

***(a)* die belastingpligtige nie vir die korrekte bedrag belasting aangeslaan is nie;**

***(b)* die korrekte bedrag belasting nie deur die belastingpligtige betaal is nie; of**

***(c)* 'n foutiewe terugbetaling deur SAID gemaak is]**.".

Amendment of section 226 of Act 28 of 2011

65. Section 226 of the Tax Administration Act, 2011, is hereby amended by the substitution for the heading and subsections (1) and (2) of the following heading and subsections:

"**[Qualifying person for voluntary disclosure] Qualification of person subject to audit or investigation for voluntary disclosure**

226. (1) A person may apply, whether in a personal, representative, withholding or other capacity, for voluntary disclosure relief, unless that person is aware of—

(a) a pending audit or investigation into the affairs of the person seeking relief, which is related to the 'default' the person seeks to disclose; or
(b) an audit or investigation that has commenced, but has not yet been concluded, which is related to the 'default' the person seeks to disclose.

(2) A senior SARS official may direct that a person may apply for voluntary disclosure relief, despite the provisions of subsection (1), where the official is of the view, having regard to the circumstances and ambit of the audit or investigation, that—

(a) **[the 'default' in respect of which the person wishes to apply for voluntary disclosure relief would not otherwise have been detected during the audit or investigation]** the audit or investigation is related to the 'default' the person seeks to disclose; **[and]**
(b) **[the application would be in the interest of good management of the tax system and the best use of SARS' resources]** the 'default' in respect of which the person wishes to apply for voluntary disclosure relief would not otherwise have been detected during the audit or investigation; and
(c) the application would be in the interest of good management of the tax system and the best use of SARS' resources.".

Amendment of section 227 of Act 28 of 2011

66. Section 227 of the Tax Administration Act, 2011, is hereby amended by the substitution for paragraphs *(b)* and *(d)* of the following paragraphs:

"*(b)* involve a 'default' which has not **[previously been disclosed]** occurred within five years of the disclosure of a similar 'default' by the applicant or a person referred to in section 226(3);
(d) involve **[the potential imposition of an]** a behaviour referred to in column 2 of the understatement penalty **[in respect of the 'default']** percentage table in section 223;".

Amendment of section 229 of Act 28 of 2011, as amended by section 75 of Act 21 of 2012

67. Section 229 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution for the words preceding paragraph *(a)* of the following words:

"Despite the provisions of a tax Act, SARS must, pursuant to the making of a valid voluntary disclosure by the applicant and the **[conclusions]** conclusion of the voluntary disclosure agreement under section 230—"; and

(b) by the substitution for paragraph *(c)* of the following paragraph:

"*(c)* grant 100 per cent relief in respect of an administrative non-compliance penalty that was or may be imposed under Chapter 15 or a penalty imposed under a tax Act, excluding a penalty imposed under that Chapter or in terms of a tax Act for the late submission of a return **[or a late payment of tax]**.".

Wysiging van artikel 226 van Wet 28 van 2011

65. Artikel 226 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die opskrif en subartikels (1) en (2) deur die volgende opskrif en subartikels te vervang:

"**[Kwalifiserende] Kwalifisering van persoon onderhewig aan oudit of ondersoek vir vrywillige blootlegging**

226. (1) 'n Persoon kan in 'n persoonlike, verteenwoordigende, terughoudings- of ander hoedanigheid om vrywillige blootleggingsverligting aansoek doen, tensy daardie persoon bewus is van—

(a) 'n hangende oudit of ondersoek na die sake van die persoon wat verligting verlang, wat verband hou met die 'nienakoming' wat die persoon verlang om bloot te lê; of

(b) 'n oudit of ondersoek wat begin het, maar nog nie afgehandel is nie, wat verband hou met die 'nienakoming' wat die persoon verlang om bloot te lê.

(2) Ondanks die bepalings van subartikel (1) kan 'n senior SAID-amptenaar bepaal dat 'n persoon kan aansoek doen vir vrywillige blootleggingsverligting, indien die amptenaar, met inagneming van die omstandighede en omvang van die oudit of ondersoek, van mening is dat—

(a) **[die 'nienakoming' ten opsigte waarvan die persoon om vrywillige blootleggingsverligting aansoek wil doen, nie andersins gedurende die oudit of ondersoek ontdek sou word nie]** die oudit of ondersoek verband hou met die 'nienakoming' wat die persoon verlang om bloot te lê; **[en]**

(b) **[die aansoek in die belang van die goeie bestuur van die belastingstelsel en die beste aanwending van SAID se hulpbronne sal wees]** die 'nienakoming' ten opsigte waarvan die persoon om vrywillige blootleggingsverligting wil aansoek doen, nie andersins gedurende die oudit of ondersoek ontdek sou word nie; en

(c) die aansoek in die belang van die goeie bestuur van die belastingstelsel en die beste aanwending van SAID se hulpbronne sal wees.".

Wysiging van artikel 227 van Wet 28 van 2011

66. Artikel 227 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur paragrawe *(b)* en *(d)* deur die volgende paragrawe te vervang:

"*(b)* 'n 'nienakoming' moet behels wat nie **[voorheen openbaar gemaak is]** voorgekom het binne vyf jaar van die blootlegging van 'n soortgelyke 'nienakoming' deur die aansoeker of 'n persoon bedoel in artikel 226(3) nie;

(d) **[die moontlike oplegging]** 'n gedrag bedoel in kolom 2 van **['n]** die onderstellingsboete persentasietabel in artikel 223 **[met betrekking tot die 'nienakoming']** moet behels;".

Wysiging van artikel 229 van Wet 28 van 2011, soos gewysig deur artikel 75 van Wet 21 van 2012

67. Artikel 229 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

(a) deur in die Engelse teks die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

"Despite the provisions of a tax Act, SARS must, pursuant to the making of a valid voluntary disclosure by the applicant and the **[conclusions]** conclusion of the voluntary disclosure agreement under section 230—"; en

(b) deur paragraaf *(c)* deur die volgende paragraaf te vervang:

"*(c)* 100 persent verligting ten opsigte van 'n administratiewe nienakomingsboete wat opgelê is of wat opgelê kan word kragtens Hoofstuk 15 of 'n boete opgelê kragtens 'n Belastingwet, uitgesluit 'n boete opgelê ingevolge daardie Hoofstuk of ingevolge 'n Belastingwet vir die laat indiening van 'n opgawe **[of 'n laat betaling van belasting]**.".

Amendment of section 235 of Act 28 of 2011, as amended by section 78 of Act 21 of 2012, section 80 of Act 39 of 2013 and section 59 of Act 44 of 2014

68. Section 235 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) Any person who makes a statement in the manner referred to in subsection (1) **[must]** may, unless the person proves that there is a reasonable possibility that he or she was ignorant of the falsity of the statement and that the ignorance was not due to negligence on his or her part, be regarded as **[guilty of the offence referred to subsection (1)]** being aware of the falsity of the statement.".

Amendment of section 236 of Act 28 of 2011

69. Section 236 of the Tax Administration Act, 2011, is hereby substituted by the following section:

"**Criminal offences relating to secrecy provisions**

236. A person who contravenes the provisions of section 67(2) **[or]**, (3) or (4), 68(2), 69(1) or (6) or 70(5) is guilty of an offence and, upon conviction, is subject to a fine or to imprisonment for a period not exceeding two years.".

Amendment of section 251 of Act 28 of 2011

70. (1) Section 251 of the Tax Administration Act, 2011, is hereby amended by the substitution for paragraph *(d)* of the following paragraph:

"*(d)* sent to the person's last known electronic address, which includes—
- (i) the person's last known email address; **[or]**
- (ii) the person's last known telefax number; or
- (iii) the person's electronic address as defined in the rules issued under section 255(1).".

(2) Subsection (1) is deemed to have come into operation on 25 August 2014.

Amendment of section 252 of Act 28 of 2011, as amended by section 87 of Act 21 of 2012

71. (1) Section 252 of the Tax Administration Act, 2011, is hereby amended by the substitution for paragraph *(d)* of the following paragraph:

"*(d)* sent to the company or its public officer's last known electronic address, which includes the—
- (i) last known email address; **[or]**
- (ii) last known telefax number; or
- (iii) electronic address as defined in the rules issued under section 255(1).".

(2) Subsection (1) is deemed to have come into operation on 25 August 2014.

Amendment of section 256 of Act 28 of 2011, as substituted by section 64 of Act 44 of 2014

72. Section 256 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (5) for the words preceding paragraph *(a)* of the following words:

"Despite the provisions of Chapter 6, SARS may confirm the taxpayer's tax compliance status as at the date of **[a]** the request, or a previous date as prescribed by the Minister in a regulation under section 257(2A), by—".

Wysiging van artikel 235 van Wet 28 van 2011, soos gewysig deur artikel 78 van Wet 21 van 2012, artikel 80 van Wet 39 van 2013 en artikel 59 van Wet 44 van 2014

68. Artikel 235 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

"(2) Enige persoon wat 'n verklaring maak op die wyse bedoel in subartikel (1) **[moet]** mag, tensy die persoon bewys dat daar 'n redelike moontlikheid bestaan dat hy of sy nie geweet het van die valsheid van die verklaring nie en dat die onwetendheid nie aan nalatigheid aan sy of haar kant toegeskryf kan word nie, beskou word **[skuldig te wees aan die misdryf bedoel in subartikel (1)]** bewus van die valsheid van die verklaring te wees.".

Wysiging van artikel 236 van Wet 28 van 2011

69. Artikel 236 van die Wet op Belastingadministrasie, 2011, word hierby deur die volgende artikel vervang:

"**Strafregtelike misdrywe betreffende geheimhoudingsbepalings**

236. 'n Persoon wat die bepalings van artikel 67(2) **[of]**, (3) of (4), 68(2), 69(1) of (6) of 70(5) oortree, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete of met gevangenisstraf vir 'n tydperk van hoogstens twee jaar.".

Wysiging van artikel 251 van Wet 28 van 2011

70. (1) Artikel 251 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur paragraaf *(d)* deur die volgende paragraaf te vervang:

"*(d)* na die persoon se laaste bekende elektroniese adres versend, wat insluit—

(i) die persoon se laaste bekende e-posadres; **[of]**
(ii) die persoon se laaste bekende telefaksnommer; of
(iii) die persoon se elektroniese adres soos omskryf in die reëls uitgevaardig kragtens artikel 255(1).".

(2) Subartikel (1) word geag op 25 Augustus 2014 in werking te getree het.

Wysiging van artikel 252 van Wet 28 van 2011, soos gewysig deur artikel 87 van Wet 21 van 2012

71. (1) Artikel 252 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur paragraaf *(d)* deur die volgende paragraaf te vervang:

"*(d)* aan die maatskappy of openbare amptenaar se laaste bekende elektroniese adres versend is, wat insluit die—

(i) laaste bekende e-posadres; **[of]**
(ii) laaste bekende telefaksnommer; of
(iii) elektroniese adres soos omskryf in die reëls uitgevaardig kragtens artikel 255(1).".

(2) Subartikel (1) word geag op 25 Augustus 2014 in werking te getree het.

Wysiging van artikel 256 van Wet 28 van 2011, soos vervang deur artikel 64 van Wet 44 van 2014

72. Artikel 256 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (5) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

"Ondanks die bepalings van Hoofstuk 6 kan SAID die belastingpligtige se belastingnakomingstatus bevestig soos op die datum van **['n]** die versoek, of 'n vorige datum soos voorgeskryf deur die Minister in 'n regulasie gemaak kragtens artikel 257(2A), deur—".

Amendment of section 257 of Act 28 of 2011, as amended by section 90 of Act 21 of 2012

73. Section 257 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2A) of the following subsection:

"(2A) For purposes of **[the issue of a tax clearance certificate]** a confirmation of tax compliance status of a taxpayer under section 256, the Minister may make regulations regarding—

(a) the circumstances when a **[tax clearance certificate]** confirmation or an update of or a change in the tax compliance status of a taxpayer may be required from a person or **[be issued by]** SARS;

(b) the period of validity of a **[tax clearance certificate]** confirmation of tax compliance status of a taxpayer; or

(c) any procedure to further regulate the issue or withdrawal of a **[tax clearance certificate]** confirmation of tax compliance status of a taxpayer.".

Amendment of section 270 of Act 28 of 2011, as amended by section 86 of Act 39 of 2013 and section 65 of Act 44 of 2014

74. (1) Section 270 of the Tax Administration Act, 2011, is hereby amended by the insertion after subsection (6D) of the following subsections:

"(6E) Until the date on which the whole of Chapter 12 and of Schedule 1 to this Act come into operation—

(a) the accrual and payment of interest on an understatement penalty imposed under section 222 must be calculated in the manner that interest upon additional tax is calculated in terms of the interest provisions of the relevant tax Act; and

(b) the effective date referred to in section 187(3)*(f)* for tax understated before 1 October 2012 must be regarded as the commencement date of this Act.

(6F) From the date on which the whole of Chapter 12 and of Schedule 1 to this Act come into operation, the accrual and payment of interest on an understatement penalty imposed under section 222 must be calculated in the manner prescribed by Chapter 12 in respect of an understatement penalty imposed after such date.".

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

Amendment of section 1 of Act 30 of 2014, as amended by section 69 of Act 44 of 2014

75. Section 1 of the Customs Duty Act, 2014, is hereby amended—

(a) by the substitution in subsection (1) for the definition of "origin determination" of the following definition:

"**'origin determination'**, in relation to goods, means a determination of the origin of goods by the customs authority in terms of section **[154(1)]** 153(1);"; and

(b) by the substitution in subsection (1) for the definition of "origin re-determination" of the following definition:

"**'origin re-determination'**, in relation to goods, means a re-determination of the origin of goods by the customs authority in terms of section **[157]** 154(1)*(a)* or *(b)*;".

Amendment of section 24 of Act 30 of 2014

76. Section 24 of the Customs Duty Act, 2014, is hereby amended by the substitution in subsection (2) for paragraph *(a)* of the following paragraph:

"*(a)* may be granted only on application by—

(i) a specific person, as may be prescribed by rule, liable for the payment of duty on those goods; **[or]**

(ii) the customs broker acting on behalf of that person; or

Wysiging van artikel 257 van Wet 28 van 2011, soos gewysig deur artikel 90 van Wet 21 van 2012

73. Artikel 257 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2A) deur die volgende subartikel te vervang:

"(2A) Vir doeleindes van **[die uitreik van 'n belastingklaringsertifikaat]** 'n bevestiging van belastingnakomingstatus van 'n belastingpligtige kragtens artikel 256, kan die Minister regulasies maak aangaande—

(a) die omstandighede wanneer 'n **[belastingklaringsertifikaat]** bevestiging of 'n opdatering van of 'n verandering in die belastingnakomingstatus van 'n belastingpligtige van 'n persoon of SAID vereis kan word **[of deur SAID uitgereik kan word]**;

(b) die tydperk van geldigheid van 'n **[belastingklaringsertifikaat]** bevestiging van belastingnakomingstatus van 'n belastingpligtige; of

(c) enige prosedure om die uitreik of intrekking van 'n **[belastingklaringsertifikaat]** bevestiging van belastingnakomingstatus van 'n belastingpligtige verder te reguleer.".

Wysiging van artikel 270 van Wet 28 van 2011, soos gewysig deur artikel 86 van Wet 39 van 2013 and artikel 65 van Wet 44 van 2014

74. (1) Artikel 270 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur na subartikel (6D) die volgende subartikels by te voeg:

"(6E) Tot die datum waarop die die hele Hoofstuk 12 en Bylae 1 by hierdie Wet in werking tree—

(a) moet die oploping en betaling van rente op 'n onderstellingsboete wat kragtens artikel 222 opgelê word, bereken word op die wyse waarop rente op addisionele belasting ingevolge die rentebepalings van die toepaslike Belastingwet bereken word; en

(b) word die effektiewe datum bedoel in artikel 187(3)*(f)* vir belasting wat voor 1 Oktober 2012 ondergestel is, beskou die inwerkingtredingsdatum van hierdie Wet te wees.

(6F) Vanaf die datum waarop die hele Hoofstuk 12 en Bylae 1 by hierdie Wet in werking tree, moet die oploping en betaling van rente op 'n onderstellingsboete wat kragtens artikel 222 opgelê word, bereken word op die wyse voorgeskryf deur Hoofstuk 12 ten opsigte van 'n onderstellingsboete wat na sodanige datum opgelê word.".

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

Wysiging van artikel 1 van Wet 30 van 2014, soos gewysig deur artikel 69 van Wet 44 van 2014

75. Artikel 1 van die Wet op Doeanereg, 2014, word hierby gewysig—

(a) deur in subartikel (1) die omskrywing van "oorsprongbepaling" deur die volgende omskrywing te vervang:

"**'oorsprongbepaling'**, met betrekking tot goedere, 'n bepaling deur die doeanegesag ingevolge artikel **[154(1)]** 153(1) van die oorsprong van goedere;"; en

(b) deur in subartikel (1) die omskrywing van "oorsprongherbepaling" deur die volgende omskrywing te vervang:

"**'oorsprongherbepaling'**, met betrekking tot goedere, 'n herbepaling deur die doeanegesag ingevolge artikel **[157]** 154(1)*(a)* of *(b)* van die oorsprong van goedere;".

Wysiging van artikel 24 van Wet 30 van 2014

76. Artikel 24 van die Wet op Doeanereg, 2014, word hierby gewysig deur in subartikel (2) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* kan verleen word op aansoek deur—

(i) 'n bepaalde persoon, soos by reël voorgeskryf mag word, wat vir die betaling van reg op daardie goedere aanspreeklik is; **[of]**

(ii) die doeanemakelaar wat namens daardie persoon handel; of

(iii) a customs broker who intends to manage a deferment benefit for the payment of duty as contemplated in section 39(2)*(a)*; and''.

Amendment of section 25 of Act 30 of 2014

77. Section 25 of the Customs Duty Act, 2014, is hereby amended—

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

> ''(1) The customs authority must—
>
> *(a)* withdraw a duty deferment benefit granted to a person if that person—
>
> **[*(a)*]** (i) acquired the benefit under false pretences;
>
> **[*(b)*]** (ii) is no longer engaged in the import or export of goods or related activities; or
>
> **[*(c)*]**(iii) is sequestrated or liquidated; or
>
> *(b)* if a person to whom a duty deferment benefit has been granted, failed to pay within three working days after payment became due any deferred duty or other tax or amount payable by that person to the Commissioner in terms of this Act, another tax levying Act or the Customs Control Act, suspend that deferment benefit pending payment of the amount payable.'';

(b) by the insertion of the following subsection after subsection (1):

> ''(1A) The suspension of a duty deferment benefit in terms of subsection (1)*(b)* is a ground for withdrawal of the benefit.'';

(c) by the substitution in subsection (2) for paragraph *(a)* of the following paragraph:

> ''*(a)* that person**[—**
>
> **(i)]** has in a material respect breached a condition applicable to the benefit in terms of section 24(2); or
>
> **[(ii) failed to pay within three working days after payment became due any deferred duty or other tax or amount payable by that person to the Commissioner in terms of this Act, another tax levying Act or the Customs Control Act; or]**'';

(d) by the substitution in subsection (5) for the words preceding paragraph *(a)* of the following words:

> ''If the customs authority intends to suspend or withdraw a deferment benefit in terms of subsection (1)*(a)* or (2), it must first—'';

(e) by the substitution for subsection (6) of the following subsection:

> ''(6) *(a)* Despite subsection (5), the customs authority may in terms of subsection (2) suspend a deferment benefit with immediate effect if circumstances so demand, and in such a case the person to whom the deferment benefit was granted is entitled to submit to the customs authority representations on the suspension within three working days after the deferment benefit has been suspended, read with section 908 of the Customs Control Act.
>
> *(b)* A person's right in terms of paragraph *(a)* to submit representations also applies if a person's deferment benefit has been suspended in terms of subsection (1)*(b)*.
>
> *(c)* The customs authority must consider any representations in terms of paragraph *(a)* or *(b)* and either confirm or revoke the suspension.''; and

(f) by the substitution in subsection (7) for the words preceding paragraph *(a)* of the following words:

> ''If the customs authority decides to suspend or withdraw a deferment benefit in terms of subsection (2) or (1)*(a)*, the customs authority must—''.

Amendment of section 39 of Act 30 of 2014

78. Section 39 of the Customs Duty Act, 2014, is hereby amended—

(a) by the deletion in subsection (2) of the word ''or'' at the end of paragraph *(b)*;

(b) by the substitution in subsection (2) for the full stop at the end of paragraph *(c)* of the expression ''; or''; and

(iii) 'n doeanemakelaar wat van voorneme is om 'n voordeel van uitstel vir die betaling van reg te bestuur soos beoog in artikel 39(2)*(a)*; en''.

Wysiging van artikel 25 van Wet 30 van 2014

77. Artikel 25 van die Wet op Doeanereg, 2014, word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang:

''(1) Die doeanegesag moet—

(a) 'n voordeel van uitstel van reg wat aan 'n persoon verleen is, intrek indien daardie persoon—

[*(a)*](i) die voordeel onder valse voorwendsels verkry het;

[*(b)*](ii) nie meer betrokke is by die invoer of uitvoer van goedere of verwante bedrywighede nie; of

[*(c)*](iii) gesekwestreer of gelikwideer word; of

(b) indien 'n persoon aan wie 'n voordeel van uitstel van reg verleen is, versuim om enige uitgestelde reg of enige ander belasting of bedrag wat ingevolge hierdie Wet, 'n ander belastingheffings-Wet of die Wet op Doeanebeheer deur daardie persoon aan die Kommissaris betaalbaar is, te betaal binne drie werksdae nadat die bedrag betaalbaar geword het, daardie voordeel van uitstel opskort hangende betaling van die bedrag betaalbaar.'';

(b) deur die volgende subartikel na subartikel (1) in te voeg:

''(1A) Die opskorting van 'n voordeel van uitstel van reg ingevolge subartikel (1)*(b)* is 'n grond vir intrekking van die voordeel.'';

(c) deur in subartikel (2) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* daardie persoon**[—**

(i)] 'n voorwaarde wat ingevolge artikel 24(2) op die voordeel van toepassing is, in 'n wesenlike opsig verbreek het; of

[(ii) versuim het om enige uitgestelde reg of ander belasting of bedrag deur daardie persoon aan die Kommissaris betaalbaar ingevolge hierdie Wet, 'n ander belastingheffings-Wet of die Wet op Doeanebeheer, binne drie werksdae nadat betaling betaalbaar geword het, te betaal; of]'';

(d) deur in subartikel (5) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

''Indien die doeanegesag beoog om 'n uitstelvoordeel ingevolge subartikel (1)*(a)* of (2) op te skort of in te trek, moet die doeanegesag eers—'';

(e) deur subartikel (6) deur die volgende subartikel te vervang:

''(6) *(a)* Die doeanegesag kan ondanks subartikel (5) 'n uitstelvoordeel met onmiddellike effek ingevolge subartikel (2) opskort indien omstandighede dit vereis, maar in so 'n geval is die persoon aan wie die uitstelvoordeel verleen is, geregtig om vertoë aan die doeanegesag oor die opskorting te rig binne drie werksdae nadat die voordeel van uitstel opgeskort is, saamgelees met artikel 908 van die Wet op Doeanebeheer.

(b) 'n Persoon se reg om vertoë ingevolge paragraaf *(a)* te rig, is ook van toepassing indien 'n persoon se uitstelvoordeel ingevolge subartikel (1)*(b)* opgeskort is.

(c) Die doeanegesag moet enige vertoë ingevolge paragraaf *(a)* of *(b)* oorweeg en die opskorting bevestig of terugtrek.''; en

(f) deur in subartikel (7) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

''Indien die doeanegesag besluit om 'n uitstelvoordeel ingevolge subartikel (2) of (1)*(a)* op te skort of in te trek, moet die doeanegesag—''.

Wysiging van artikel 39 van Wet 30 van 2014

78. Artikel 39 van die Wet op Doeanereg, 2014, word hierby gewysig—

(a) deur in subartikel (2) die woord ''of'' aan die einde van paragraaf *(b)* te skrap;

(b) deur in subartikel (2) die punt aan die einde van paragraaf *(c)* deur die uitdrukking ''; of'' te vervang; en

(c) the addition to subsection (2) of the following paragraph:
''*(d)* the customs broker is not in possession of a clearance instruction of the principal on whose behalf the declaration was submitted.''.

Amendment of section 67 of Act 30 of 2014

79. Section 67 of the Customs Duty Act, 2014, is hereby substituted by the following section:

''**Application for refund and drawback**

67. The customs authority may, subject to section 72, refund a duty, administrative penalty or interest or grant a drawback of an import duty only on application by—
(a) the person who paid the duty, penalty or interest**[, or]**;
(b) that person's duly appointed representative; or
(c) any other person authorised by the Commissioner.''.

Amendment of section 182 of Act 30 of 2014

80. Section 182 of the Customs Duty Act, 2014, is hereby amended by the substitution for subsection (2) of the following subsection:
''(2) **[Rules made in terms of subsection (1) may make applicable provisions of]** Chapter 28 of the Customs Control Act, with any modifications necessary for the enforcement or implementation of an international trade agreement **[for regulating]** as may be made by rule in terms of subsection (1), applies to the registration of persons referred to in that subsection.''.

Amendment of section 185 of Act 30 of 2014

81. Section 185 of the Customs Duty Act, 2014, is hereby amended by the substitution for subsection (2) of the following subsection:
''(2) **[Rules made in terms of subsection (1) may make applicable provisions of]** Chapter 28 of the Customs Control Act, with any modifications necessary for the enforcement or implementation of a non-reciprocal generalised system of preferences, **[for regulating]** as may be made by rule in terms of subsection (1), applies to the registration of persons referred to in that subsection.''.

Amendment of section 202 of Act 30 of 2014, as amended by section 72 of Act 44 of 2014

82. Section 202 of the Customs Duty Act, 2014, is hereby amended by the substitution for subsection (3) of the following subsection:
''(3) The customs authority may, for a **[Category A breach referred to in the Table in]** non-prosecutable breach of this Act listed in terms of section 201**[(2)]**(1) consisting of a failure to submit to the customs authority full or accurate information other than information that may result in revenue prejudice, impose in terms of subsection (1) a fixed amount penalty for the breach only after it has issued a warning for the same or a similar type of breach to the person who committed the breach.''.

Amendment of section 1 of Act 31 of 2014

83. Section 1 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph *(a)* of the definition of ''customs code'' of the following paragraph:
''*(a)* in terms of section **[612(1)*(c)*]** 612*(c)* to a registered person;''.

(c) deur in subartikel (2) die volgende paragraaf by te voeg:
"*(d)* die doeanemakelaar nie in besit is van 'n klaringsopdrag van die prinsipaal namens wie die klaringsbrief ingedien is nie.".

Wysiging van artikel 67 van Wet 30 van 2014

79. Artikel 67 van die Wet op Doeanereg, 2014, word hierby deur die volgende artikel vervang:

"Aansoek om terugbetaling en teruggawe

67. Die doeanegesag kan, behoudens artikel 72, 'n reg, administratiewe boete of rente terugbetaal, of 'n teruggawe van 'n invoerreg toestaan, slegs op aansoek deur—
(a) iemand wat die reg, boete of rente betaal het**[, of]**;
(b) daardie persoon se behoorlik aangestelde verteenwoordiger; of
(c) enige ander persoon deur die Kommissaris gemagtig.".

Wysiging van artikel 182 van Wet 30 van 2014

80. Artikel 182 van die Wet op Doeanereg, 2014, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:
"(2) **[Reëls ingevolge subartikel (1) uitgevaardig, kan ter regulering van die registrasie van persone in daardie subartikel bedoel bepalings van]** Hoofstuk 28 van die Wet op Doeanebeheer, met enige aanpassings wat vir die toepassing of uitvoering van 'n internasionale handelsooreenkoms nodig is, en wat by reël ingevolge subartikel (1) gemaak mag word, is van toepassing **[maak]** op die registrasie van persone in daardie subartikel bedoel.".

Wysiging van artikel 185 van Wet 30 van 2014

81. Artikel 185 van die Wet op Doeanereg, 2014, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:
"(2) **[Reëls ingevolge subartikel (1) uitgevaardig, kan ter regulering van die registrasie van persone in daardie subartikel bedoel bepalings van]** Hoofstuk 28 van die Wet op Doeanebeheer, met enige veranderings wat vir die toepassing of uitvoering van 'n internasionale handelsooreenkoms nodig is, en wat by reël ingevolge subartikel (1) gemaak mag word, is van toepassing **[maak]** op die registrasie van persone in daardie subartikel bedoel.".

Wysiging van artikel 202 van Wet 30 van 2014, soos gewysig deur artikel 72 van Wet 44 van 2014

82. Artikel 202 van die Wet op Doeanereg, 2014, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:
"(3) Die doeanegesag kan, vir 'n **[Kategorie A breuk bedoel in die Tabel in]** nie-vervolgbare breuk van hierdie Wet gelys ingevolge artikel 201**[(2)]**(1) wat bestaan uit 'n versuim om volledige **[en]** of juiste inligting, uitgesonderd inligting wat inkomstebenadeling tot gevolg kan hê aan die doeanegesag voor te lê, 'n vastebedragboete ingevolge subartikel (1) vir die breuk oplê slegs nadat dit 'n waarskuwing vir dieselfde of 'n soortgelyke tipe breuk aan die persoon wat die breuk begaan het, uitgereik het.".

Wysiging van artikel 1 van Wet 31 van 2014

83. Artikel 1 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1) in die omskrywing van "doeanekode" paragraaf *(a)* deur die volgende paragraaf te vervang:
"*(a)* ingevolge artikel **[612(1)*(c)*]** 612*(c)* aan 'n geregistreerde persoon;".

Amendment of section 21 of Act 31 of 2014

84. Section 21 of the Customs Control Act, 2014, is hereby amended—

(a) by the renumbering of the existing provision as subsection (1) and the substitution for the words preceding paragraph *(a)* of the following words:

"No SARS official, customs officer or person referred to in section 12(3)*(a)*, and no person who was such an official, officer or person, may disclose any information acquired by him or her in the exercise of powers or duties in terms of this Act, the Customs Duty Act or the Excise Duty Act concerning the confidential matters of SARS or the private or confidential matters of any person, except—"; and

(b) by the addition of the following subsection:

"(2) For purposes of this section, information concerning the confidential matters of SARS means—

(a) any SARS internal policy document, internal guide or internal standard operating procedure document or memorandum; or

(b) an opinion, advice, report, recommendation or an account of a consultation, discussion or deliberation that has occurred, if—

(i) the information was given, obtained or prepared by or for SARS for the purpose of assisting to formulate a policy or take a decision in the exercise of a power or performance of a duty conferred or imposed by law; and

(ii) the disclosure of the information could reasonably be expected to frustrate the deliberative process in SARS or between SARS and other organs of state by—

(aa) inhibiting the candid communication of an opinion, advice, report or recommendation or conduct of a consultation, discussion or deliberation; or

(bb) frustrating the success of a policy or contemplated policy by the premature disclosure thereof;

(c) information about research being, or to be, carried out by or on behalf of SARS, the disclosure of which would be likely to prejudice the outcome of the research;

(d) information, the disclosure of which could reasonably be expected to prejudice the economic interests or financial welfare of the Republic or the ability of the government to manage the economy of the Republic effectively in the best interests of the Republic, including a contemplated change or decision to change a tax or a duty, levy, penalty, interest and similar moneys imposed under a tax levying Act;

(e) information supplied in confidence by or on behalf of another state or an international organisation to SARS;

(f) a computer program, as defined in section 1(1) of the Copyright Act, 1978 (Act No. 98 of 1978), owned by SARS;

(g) information relating to the security of SARS buildings, property, structures or systems; and

(h) information relating to the verification or audit selection procedure or method used by SARS, the disclosure of which could reasonably be expected to jeopardise the effectiveness thereof.".

Amendment of section 49 of Act 31 of 2014

85. Section 49 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (3) for paragraph *(c)* of the following paragraph:

"*(c)* A carrier commits a Category 1 offence if goods in respect of which a warning has been issued in terms of paragraph *(a)*(i) **[is]** are on board the vessel when it enters the Republic.".

Wysiging van artikel 21 van Wet 31 van 2014

84. Artikel 21 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur die bestaande bepaling tot subartikel (1) te hernommer en die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

"Geen SAID beampte, doeanebeampte of persoon in artikel 12(3)*(a)* bedoel, en niemand wat so 'n beampte of persoon was nie, mag enige inligting rakende die vertroulike sake van SAID of die private of vertroulike sake van enige persoon deur hom of haar in die uitoefening van bevoegdhede of pligte ingevolge hierdie Wet, die Wet op Doeanereg of die Wet op Aksynsreg bekom, aan iemand anders bekend maak nie, behalwe—"; en

(b) deur die volgende subartikel by te voeg:

"(2) By die toepassing van hierdie artikel beteken inligting rakende die vertroulike sake van SAID—

(a) enige SAID interne beleidsdokument, interne gids of interne standaard bedryfsprosedure dokument of memorandum; of

(b) 'n mening, advies, verslag, aanbeveling of rekord van 'n konsultasie, bespreking of beraadslaging wat plaasgevind het, indien—

(i) die inligting verskaf word, verkry of voorberei is deur of vir SAID met die doel om te help met die formulering van 'n beleid of om 'n besluit te neem in die uitoefening van 'n bevoegdheid of uitvoering van 'n plig regtens verleen of opgelê; en

(ii) redelikerwys verwag kan word dat die openbaarmaking van die inligting die proses van beraadslaging in SAID of tussen SAID en ander staatsorgane sal verydel deur—

(aa) die openlike kommunikasie van 'n mening, advies, verslag of aanbeveling of hou van 'n konsultasie, bespreking of beraadslaging, te beperk; of

(bb) die sukses van 'n beleid of beoogde beleid te verydel deur die voortydige openbaarmaking daarvan;

(c) inligting aangaande navorsing wat uitgevoer word of uitgevoer gaan word deur of namens SAID, die openbaarmaking waarvan die uitkoms van die navorsing waarskynlik sal benadeel;

(d) inligting, die bekendmaking waarvan redelikerwys verwag kan word die ekonomiese belange of finansiële welstand van die Republiek of die vermoë van die regering sal benadeel om die ekonomie van die Republiek effektief in die beste belang van die Republiek te bestuur, ingesluit 'n beoogde verandering of besluit om 'n belasting of 'n reg, heffing, boete of rente en soortgelyke gelde gehef kragtens 'n belastingheffings-Wet te verander;

(e) inligting wat vertroulik deur of namens 'n ander staat of 'n internasionale organisasie aan SAID verskaf is;

(f) 'n rekenaarprogram, soos omskryf in artikel 1(1) van die Wet op Outeursreg, 1978 (Wet No. 98 van 1978), in SAID se besit;

(g) inligting aangaande die sekuriteit van SAID se geboue, eiendom, strukture of stelsels; en

(h) inligting rakende die verifikasie- of ouditseleksieprosedure of -metode deur SAID gebruik, die blootlegging waarvan redelikerwys verwag kan word die effektiwiteit daarvan in gedrang te stel.".

Wysiging van artikel 49 van Wet 31 van 2014

85. Artikel 49 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in die Engelse teks in subartikel (3) paragraaf *(c)* deur die volgende paragraaf te vervang:

"*(c)* A carrier commits a Category 1 offence if goods in respect of which a warning has been issued in terms of paragraph *(a)*(i) **[is]** are on board the vessel when it enters the Republic.".

Amendment of section 65 of Act 31 of 2014

86. Section 65 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) The on-board operator of a bus entering the Republic must, upon arrival at the land border-post where the bus enters the Republic, **[submit]** report to the customs authority at that border-post **[an]** the arrival **[report in respect]** of the bus and of all travellers and crew on board the bus, in a manner as may be prescribed by rule.".

Amendment of section 67 of Act 31 of 2014

87. Section 67 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) The on-board operator of a bus leaving the Republic must, **[upon arrival]** at the land border-post where the bus will leave the Republic **[submit]** , report to the customs authority at that land border-post **[a]** the departure **[report in respect]** of the bus and of all travellers and crew on board the bus, in a manner as may be prescribed by rule.".

Amendment of section 69 of Act 31 of 2014

88. Section 69 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) The on-board operator of a truck entering the Republic must, upon arrival at the land border-post where the truck enters the Republic **[submit]** , report to the customs authority at that land border-post, in a manner as may be prescribed by rule—

(a) **[an]** the arrival **[report in respect]** of the truck and crew; and

(b) **[a manifest of]** all cargo on board the truck.".

Amendment of section 71 of Act 31 of 2014

89. Section 71 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) The on-board operator of a truck due to leave the Republic with cargo on board must, **[upon arrival]** at the land border-post where the truck will leave the Republic **[submit]**, report to the customs authority at that land border-post, in a manner as may be prescribed by rule—

(a) **[a]** the departure **[report in respect]** of the truck and crew; and

(b) **[a manifest of]** all cargo on board the truck.".

Amendment of section 110 of Act 31 of 2014

90. Section 110 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) Imported goods may not remain under consecutive customs procedures for longer than three years from the date of **[import]** clearance for the first procedure or for longer than an extension of that period in terms of section 908.".

Amendment of section 112 of Act 31 of 2014

91. Section 112 of the Customs Control Act, 2014, is hereby amended by the substitution for the heading of the following heading:

"**Tax consequences for imported goods under customs procedures in event of non-compliance or other happenings**".

Wysiging van artikel 65 van Wet 31 van 2014

86. Artikel 65 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Die aanboord operateur van 'n bus wat die Republiek binnekom, moet by aankoms by die land-grenspos waar die bus die Republiek binnekom, **['n aankomsverslag aan]** by die doeanegesag by daardie land-grenspos **[verstrek ten opsigte]** die aankoms van die bus en van alle reisigers en bemanning op die bus aanmeld op die wyse wat by reël voorgeskryf mag word.".

Wysiging van artikel 67 van Wet 31 van 2014

87. Artikel 67 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Die aanboord operateur van 'n bus wat die Republiek verlaat, moet **[by aankoms]** by die land-grenspos waar die bus die Republiek gaan verlaat **['n vertreksverslag aan]** by die doeanegesag by daardie land-grenspos **[verstrek ten opsigte]** die vertrek van die bus en van alle reisigers en bemanning op die bus aanmeld op die wyse wat by reël voorgeskryf mag word.".

Wysiging van artikel 69 van Wet 31 van 2014

88. Artikel 69 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Die aanboord operateur van 'n trok wat die Republiek binnekom, moet by aankoms by die land-grenspos waar die trok die Republiek binnekom **[aan]** by die doeanegesag by daardie land-grenspos op die wyse wat by reël voorgeskryf mag word—

(a) **['n aankomsverslag verstrek ten opsigte]** die aankoms van die trok en die bemanning aanmeld; en

(b) **['n manifes verstrek van]** alle vrag op daardie trok aanmeld.".

Wysiging van artikel 71 van Wet 31 van 2014

89. Artikel 71 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Die aanboord operateur van 'n trok wat die Republiek met vrag aan boord verlaat, moet **[by aankoms]** by die land-grenspos waar die **[bus]** trok die Republiek gaan verlaat **[aan]** by die doeanegesag by daardie land-grenspos op die wyse wat by reël voorgeskryf mag word—

(a) **['n vertreksverslag verstrek ten opsigte]** die vertrek van die trok en bemanning aanmeld; en

(b) **['n manifes verstrek van]** alle vrag op die trok aanmeld.".

Wysiging van artikel 110 van Wet 31 van 2014

90. Artikel 110 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

"(3) Ingevoerde goedere mag nie onder opeenvolgende doeaneprosedures bly vir langer as drie jaar vanaf die datum van **[invoer]** klaring vir die eerste prosedure of vir langer as 'n verlenging van daardie tydperk ingevolge artikel 908 nie.".

Wysiging van artikel 112 van Wet 31 van 2014

91. Artikel 112 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur die opskrif deur die volgende opskrif te vervang:

"**Belastinggevolge vir ingevoerde goedere onder doeaneprosedures in geval van nie-voldoening of ander gebeure".**

Amendment of section 113 of Act 31 of 2014

92. Section 113 of the Customs Control Act, 2014, is hereby amended by the substitution for the heading of the following heading:

"**Tax consequences for former free circulation goods under customs procedures in event of non-compliance or other happenings**".

Amendment of section 115 of Act 31 of 2014

93. Section 115 of the Customs Control Act, 2014, is hereby amended by the substitution for paragraph *(d)* of the following paragraph:

"*(d)* seizing the goods in terms of Chapter **[35]** 34;".

Amendment of section 171 of Act 31 of 2014

94. Section 171 of the Customs Control Act, 2014, is hereby amended—

(a) by the addition to subsection (1) of the word "and" at the end of paragraph *(b)*;

(b) by the substitution in subsection (1) for the expression "; and" at the end of paragraph *(c)* of a full stop; and

(c) by the deletion in subsection (1) of paragraph *(d)*.

Amendment of section 205 of Act 31 of 2014

95. Section 205 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph *(a)* of the following paragraph:

"*(a)* the licensed premises at the customs seaport or airport where the goods were off-loaded from the foreign-going vessel or aircraft on board of which the goods were imported into the Republic;".

Amendment of section 211 of Act 31 of 2014

96. Section 211 of the Customs Control Act, 2014, is hereby amended by the substitution in paragraph *(b)* for the words preceding subparagraph (i) of the following words:

"**[endorse]** include in that carrier's transport document or road manifest **[with]**—".

Repeal of section 214 of Act 31 of 2014

97. Section 214 of the Customs Control Act, 2014, is hereby repealed.

Amendment of section 233 of Act 31 of 2014

98. Section 233 of the Customs Control Act, 2014, is hereby amended by the substitution in paragraph *(b)* for the words preceding subparagraph (i) of the following words:

"**[endorse]** include in that carrier's transport document or road manifest **[with]**—".

Repeal of section 235 of Act 31 of 2014

99. Section 235 of the Customs Control Act, 2014, is hereby repealed.

Amendment of section 259 of Act 31 of 2014

100. Section 259 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (3) for the words preceding paragraph *(a)* of the following words:

"If transhipment goods **[loaded on board the vessel or aircraft that will transport the goods out of the Republic,]** are not exported from the Republic within a timeframe from commencement of the transhipment operation as may be prescribed by rule read with sections 908 and 909, the person clearing the goods for transhipment must—".

Wysiging van artikel 113 van Wet 31 van 2014

92. Artikel 113 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur die opskrif deur die volgende opskrif te vervang:

“**Belastinggevolge vir voormalige vry-sirkulasie goedere onder doeane-prosedures in geval van nie-voldoening of ander gebeure“.**

Wysiging van artikel 115 van Wet 31 van 2014

93. Artikel 115 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur paragraaf *(d)* deur die volgende paragraaf te vervang:

“*(d)* om op die goedere ingevolge Hoofstuk **[35]** 34 beslag te lê;”.

Wysiging van artikel 171 van Wet 31 van 2014

94. Artikel 171 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur in subartikel (1) die woord “en” aan die einde van paragraaf *(b)* by te voeg;

(b) deur in subartikel (1) die uitdrukking “; en” aan die einde van paragraaf *(c)* deur ’n punt te vervang; en

(c) deur in subartikel (1) paragraaf *(d)* te skrap.

Wysiging van artikel 205 van Wet 31 van 2014

95. Artikel 205 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1) paragraaf *(a)* deur die volgende paragraaf te vervang:

“*(a)* die gelisensieerde perseel by die doeaneseehawe of -lughawe wees waar die goedere afgelaai is van die land-uitgaande vaartuig of vliegtuig aan boord waarvan die goedere in die Republiek ingevoer is;”.

Wysiging van artikel 211 van Wet 31 van 2014

96. Artikel 211 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in paragraaf *(b)* die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:

“by die vervoerdokument of pad manifes van daardie vervoerder **[endosseer met]** insluit—”.

Herroeping van artikel 214 van Wet 31 van 2014

97. Artikel 214 van die Wet op Doeanebeheer, 2014, word hierby herroep.

Wysiging van artikel 233 van Wet 31 van 2014

98. Artikel 233 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in paragraaf *(b)* die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:

“by die vervoerdokument of pad manifes van daardie vervoerder **[endosseer met]** insluit—”.

Herroeping van artikel 235 van Wet 31 van 2014

99. Artikel 235 van die Wet op Doeanebeheer, 2014, word hierby herroep.

Wysiging van artikel 259 van Wet 31 van 2014

100. Artikel 259 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (3) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

“Indien transverskepingsgoedere **[wat aan boord gelaai word van die vaartuig of vliegtuig wat die goedere uit die Republiek sal vervoer,]** nie uit die Republiek uitgevoer word binne ’n tydsraam vanaf die begin van die transverskepings-operasie soos by reël, saamgelees met artikels 908 en 909, voorgeskryf mag word nie, moet die persoon wat die goedere vir transverskeping klaar—”.

Amendment of section 299 of Act 31 of 2014

101. Section 299 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (3)*(d)* for subparagraph (ii) of the following subparagraph:

"(ii) has advised the customs authority electronically in accordance with section 913, or in another manner as may be prescribed by rule of such permission.".

Amendment of section 313 of Act 31 of 2014

102. Section 313 of the Customs Control Act, 2014, is hereby amended by the substitution for paragraph *(f)* of the following paragraph:

"*(f)* for purposes of section 122*(c)*, any persons, other than carriers, permitted to transport goods **[to a warehouse]** under the warehousing procedure and the requirements and conditions for such transport; and".

Amendment of section 332 of Act 31 of 2014

103. Section 332 of the Customs Control Act, 2014, is hereby amended by the substitution for paragraph *(b)* of the following paragraph:

"*(b)* for purposes of section 122*(c)*, any persons, other than carriers, permitted to transport goods not in free circulation to a tax free shop under the tax free shop procedure and the requirements and conditions for such transport;".

Amendment of section 350 of Act 31 of 2014

104. Section 350 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1)*(b)* for subparagraph (iv) of the following subparagraph:

"(iv) another purpose as may be prescribed by rule or approved by the customs authority in a specific case.".

Amendment of section 359 of Act 31 of 2014

105. Section 359 of the Customs Control Act, 2014, is hereby amended by the substitution in paragraph *(e)* for subparagraph (i) of the following subparagraph:

"(i) for purposes of section 122*(c)*, any persons, other than carriers, permitted to transport goods not in free circulation to a vessel, aircraft or train under the stores procedure and the requirements and conditions for such transport; and".

Amendment of section 368 of Act 31 of 2014

106. Section 368 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1)—

(a) for the words preceding paragraph *(a)* of the following words:

"To enable the customs authority to carry out any necessary inspections of goods cleared for export in terms of the export procedure, the goods must, timeously or within such timeframes as may be prescribed by rule, be delivered to—"; and

(b) for the words in paragraph *(c)* preceding subparagraph (i) of the following words:

"the terminal where the goods will be loaded on board a foreign-going vessel, foreign-going aircraft or cross-border railway carriage in which the goods are to be exported, in the case of **[those and]** all other goods, including goods—".

Wysiging van artikel 299 van Wet 31 van 2014

101. Artikel 299 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (3)*(d)* subparagraaf (ii) deur die volgende subparagraaf te vervang:

"(ii) die doeanegesag elektronies ooreenkomstig artikel 913, of op enige ander wyse wat by reël voorgeskryf mag word, van sodanige toestemming in kennis gestel het.".

Wysiging van artikel 313 van Wet 31 van 2014

102. Artikel 313 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur paragraaf *(f)* deur die volgende paragraaf te vervang:

"*(f)* vir doeleindes van artikel 122*(c)*, die persone anders as vervoerders wat gemagtig is om goedere **[na 'n pakhuis]** onder die pakhuisbergingsprosedure te vervoer, asook die vereistes en voorwaardes vir sodanige vervoer; en".

Wysiging van artikel 332 van Wet 31 van 2014

103. Artikel 332 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* **[by die toepassing]** vir doeleindes van artikel 122*(c)*, die persone anders as vervoerders wat gemagtig is om goedere wat nie in vry sirkulasie is nie onder die prosedure vir belastingvry-winkels na 'n belastingvry-winkel te vervoer, asook die vereistes en voorwaardes vir sodanige vervoer;".

Wysiging van artikel 350 van Wet 31 van 2014

104. Artikel 350 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1)*(b)* subparagraaf (iv) deur die volgende subparagraaf te vervang:

"(iv) 'n ander doel wat by reël voorgeskryf mag word of wat deur die doeanegesag goedgekeur word in 'n bepaalde geval.".

Wysiging van artikel 359 van Wet 31 van 2014

105. Artikel 359 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in paragraaf *(e)* subparagraaf (i) deur die volgende subparagraaf te vervang:

"(i) vir doeleindes van artikel 122*(c)*, voorskryf watter persone, anders as vervoerders, gemagtig is om goedere wat nie in vry sirkulasie is nie na 'n vaartuig, vliegtuig of trein onder die voorradeprosedure te vervoer, asook die vereistes en voorwaardes vir sodanige vervoer; en".

Wysiging van artikel 368 van Wet 31 van 2014

106. Artikel 368 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1)—

(a) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

"Ten einde die doeanegesag in staat te stel om enige nodige inspeksies van goedere te doen wat vir uitvoer ingevolge die uitvoerprosedure geklaar is, moet die goedere, tydig of binne die tydsrame soos by reël voorgeskryf mag word, gelewer word aan—"; en

(b) die woorde in paragraaf *(c)* wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:

"die terminaal waar die goedere aan boord van 'n land-uitgaande vaartuig, land-uitgaande vliegtuig of oor-grens spoorwegwa gelaai sal word waarin die goedere uitgevoer sal word, in die geval van **[daardie en]** alle ander goedere, met inbegrip van goedere wat—".

Amendment of section 372 of Act 31 of 2014

107. Section 372 of the Customs Control Act, 2014, is hereby amended by the substitution for paragraph *(b)* of the following paragraph:

"*(b)* for purposes of section 122*(c)*, any persons, other than carriers, permitted to transport goods not in free circulation to a place of exit under the export procedure and the requirements and conditions for such transport;".

Amendment of section 373 of Act 31 of 2014

108. Section 373 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph *(a)* of the following paragraph:

"*(a)* section 368(1) by failing to deliver goods within the timeframe applicable to the goods, if a timeframe has been prescribed; or".

Repeal of section 396 of Act 31 of 2014

109. Section 396 of the Customs Control Act, 2014, is hereby repealed.

Amendment of section 412 of Act 31 of 2014

110. Section 412 of the Customs Control Act, 2014, is hereby amended—

(a) by the substitution for paragraphs *(d)* and *(e)* of the following paragraphs, respectively:

"*(d)* the licensee of those premises who is to carry out the inward processing of the goods**[—**

(i) undertakes to comply with the requirements applicable to the inward processing of such goods, including any requirements and conditions as may be—

***(aa)* prescribed by rule;**

***(bb)* specified in a tax levying Act referred to in paragraph *(a)*; or**

***(cc)* determined in terms of any other applicable legislation; and**

(ii)] has granted permission for the inward processing of the goods on those premises and has advised the customs authority electronically in accordance with section 913 of such permission, if that licensee is not the person who cleared the goods for inward processing; and

(e) any import tax that may become payable on the goods is covered by security**[; and]**.''; and

(b) by the deletion of paragraph *(f)*.

Amendment of section 418 of Act 31 of 2014

111. Section 418 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph *(b)* of the following paragraph:

"*(b)* if no period is in terms of paragraph *(a)* determined for the relevant class or kind of imported goods, within two years from the date of **[import]** clearance for inward processing of the first constituent goods from which the compensating products were obtained.".

Substitution of section 421 of Act 31 of 2014

112. The following section is hereby substituted for section 421 of the Customs Control Act, 2014:

"**Contents of export clearance declarations for inward processed compensating products**

421. A clearance declaration submitted in terms of Part 2 of Chapter 16 for the export of goods as inward processed compensating products must, in addition to the information required in terms of sections 167 and 367, state**[—**

Wysiging van artikel 372 van Wet 31 van 2014

107. Artikel 372 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* vir doeleindes van artikel 122*(c)*, watter persone, anders as vervoerders, gemagtig is om goedere wat nie in vry sirkulasie is nie na 'n plek van uitgang onder die uitvoerprosedure te vervoer, asook die vereistes en voorwaardes vir sodanige vervoer;".

Wysiging van artikel 373 van Wet 31 van 2014

108. Artikel 373 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* artikel 368(1) deur te versuim om goedere binne die tydsrame wat op die goedere van toepassing is, te lewer, indien 'n tydsraam voorgeskryf is; of".

Herroeping van artikel 396 van Wet 31 van 2014

109. Artikel 396 van die Wet op Doeanebeheer, 2014, word hierby herroep.

Wysiging van artikel 412 van Wet 31 van 2014

110. Artikel 412 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur paragrawe *(d)* en *(e)* deur die volgende paragrawe te vervang:

"*(d)* die lisensiehouer van daardie perseel wat die inwaartse prosessering van die goedere sal onderneem**[—**

(i) onderneem het om aan die vereistes van toepassing op die inwaartse prosessering van die goedere te voldoen, met inbegrip van enige vereistes en voorwaardes wat—

***(aa)* by reël voorgeskryf mag word;**

***(bb)* in 'n belastingheffings-Wet bedoel in paragraaf *(a)* gespesifiseer mag word; of**

***(cc)* ingevolge enige ander toepaslike wetgewing bepaal mag word; en**

(ii)] toestemming vir die inwaartse prosessering van die goedere op daardie perseel verleen het en die doeanegesag elektronies ooreenkomstig artikel 913 van sodanige toestemming in kennis gestel het, indien daardie lisensiehouer nie die persoon is wat die goedere vir inwaartse prosessering geklaar het nie; en

(e) enige invoerbelasting wat op die goedere betaalbaar mag word deur sekuriteit gedek word**[; en]**."; en

(b) deur paragraaf *(f)* te skrap.

Wysiging van artikel 418 van Wet 31 van 2014

111. Artikel 418 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1) paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* indien geen tydperk ingevolge paragraaf *(a)* vir die betrokke klas of soort ingevoerde goedere bepaal word nie, binne twee jaar vanaf die datum van **[invoer]** klaring vir inwaartse prosessering van die eerste samestellende goedere waarvan die kompenserende produkte verkry **[word]** is.".

Wysiging van artikel 421 van Wet 31 van 2014

112. Artikel 421 van die Wet op Doeanebeheer, 2014, word hierby deur die volgende artikel vervang:

"**Inhoud van uitvoerklaringsbriewe vir inwaarts geprosesseerde kompenserende produkte**

421. 'n Klaringsbrief wat ingevolge Deel 2 van Hoofstuk 16 ingedien word vir die uitvoer van goedere as inwaarts geprosesseerde kompenserende produkte moet, benewens die inligting wat ingevolge artikels 167 en 367 vereis word, **[die volgende vermeld—**

(a)] that the goods are exported as inward processed compensating products**[; and**
(b) **the reference number and date of the inward processing clearance declaration submitted in respect of the imported goods from which those compensating products were obtained]**.''.

Amendment of section 432 of Act 31 of 2014

113. Section 432 of the Customs Control Act, 2014, is hereby amended by the substitution for paragraph *(f)* of the following paragraph:

''*(f)* prescribing for purposes of section 122*(c)*, any persons, other than carriers, permitted to transport under the inward processing procedure imported goods or compensating products, by-products or waste obtained from the imported goods and the requirements and conditions for such transport; and''.

Amendment of section 439 of Act 31 of 2014

114. Section 439 of the Customs Control Act, 2014, is hereby amended by the substitution for paragraph *(d)* of the following paragraph:

''*(d)* the licensee of those premises who is to carry out the home use processing of the goods**[—**
(i) undertakes to comply with the requirements applicable to the home use processing of such goods, including—
***(aa)* any conditions subject to which the goods may be released for that procedure in terms of section 442; and**
***(bb)* any requirements and conditions as may be prescribed by rule, specified in the Customs Tariff or determined in terms of the Customs Duty Act or other applicable legislation; and**
(ii)] has granted permission for the home use processing of the goods on those premises and has advised the customs authority electronically in accordance with section 913 of such permission, if that licensee is not the person who cleared the goods for home use processing; and''.

Amendment of section 444 of Act 31 of 2014

115. Section 444 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph *(b)* of the following paragraph:

''*(b)* if not determined in the Customs Tariff, within two years from the date of **[import]** clearance for home use processing of the first constituent goods from which the compensating products were obtained.''.

Amendment of section 451 of Act 31 of 2014

116. Section 451 of the Customs Control Act, 2014, is hereby amended by the substitution for paragraph *(d)* of the following paragraph:

''*(d)* prescribing for purposes of section 122*(c)*, any persons, other than carriers, permitted to transport under the home use processing procedure imported goods or products obtained from the imported goods before those products become goods in free circulation and the requirements and conditions for such transport; and''.

Amendment of section 458 of Act 31 of 2014

117. Section 458 of the Customs Control Act, 2014, is hereby amended—
(a) by the addition of the word ''and'' at the end of paragraph *(b)*:
(b) by the substitution for paragraph *(c)* of the following paragraph:
''*(c)* the person who clears the goods for outward processing**[—**
(i) undertakes to comply with the requirements applicable to the outward processing of goods and the importation of

(a) **Dat]** vermeld dat die goedere as inwaarts geprosesseerde kompenserende produkte uitgevoer word**[; en**

(b) **die verwysingsnommer en datum van die klaringsbrief vir inwaartse prosessering wat ten opsigte van die ingevoerde goedere ingedien is waarvan daardie kompenserende produkte verkry is]**.''.

Wysiging van artikel 432 van Wet 31 van 2014

113. Artikel 432 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur paragraaf *(f)* deur die volgende paragraaf te vervang:

''*(f)* wat vir doeleindes van artikel 122*(c)* voorskryf watter persone, anders as vervoerders, gemagtig is om ingevoerde goedere of kompenserende produkte, byprodukte of afval verkry van die ingevoerde goedere, onder die prosedure vir inwaartse prosessering te vervoer, asook die vereistes en voorwaardes vir sodanige vervoer; en''.

Wysiging van artikel 439 van Wet 31 van 2014

114. Artikel 439 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur paragraaf *(d)* deur die volgende paragraaf te vervang:

''*(d)* die lisensiehouer van daardie perseel wat die binnelandse gebruikprosessering van die goedere sal onderneem**[—**

(i) onderneem het om aan die vereistes van toepassing op die binnelandse gebruikprosessering van sodanige goedere te voldoen, met inbegrip van—

***(aa)* enige voorwaardes onderworpe waaraan die goedere ingevolge artikel 442 vir daardie prosedure vrygestel mag word; en**

***(bb)* enige vereistes en voorwaardes soos by reël voorgeskryf, in die Doeanetarief gespesifiseer of ingevolge die Wet op Doeanereg of ander toepaslike wetgewing bepaal mag word; en**

(ii)] toestemming verleen het vir die binnelandse gebruikprosessering van die goedere op daardie perseel en die doeanegesag elektronies ooreenkomstig artikel 913 van sodanige toestemming in kennis gestel het, indien daardie lisensiehouer nie die persoon is wat die goedere vir binnelandse gebruikprosessering geklaar het nie; en''.

Wysiging van artikel 444 van Wet 31 van 2014

115. Artikel 444 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1) paragraaf *(b)* deur die volgende paragraaf te vervang:

''*(b)* indien nie in die Doeanetarief bepaal nie, binne twee jaar vanaf die datum van **[invoer]** klaring vir binnelandse gebruik-prosessering van die eerste samestellende goedere waarvan die kompenserende produkte verkry is.''.

Wysiging van artikel 451 van Wet 31 van 2014

116. Artikel 451 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur paragraaf *(d)* deur die volgende paragraaf te vervang:

''*(d)* wat vir doeleindes van artikel 122*(c)*, voorskryf watter persone, anders as vervoerders, gemagtig is om ingevoerde goedere of produkte wat van die ingevoerde goedere onder die prosedure vir binnelandse gebruikprosessering verkry is voordat daardie produkte goedere in vry sirkulasie word, te vervoer, asook die vereistes en voorwaardes vir sodanige vervoer; en''.

Wysiging van artikel 458 van Wet 31 van 2014

117. Artikel 458 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur aan die einde van paragraaf *(b)* die woord ''en'' by te voeg;

(b) deur paragraaf *(c)* deur die volgende paragraaf te vervang:

''*(c)* die persoon wat die goedere vir uitwaartse prosessering klaar, **[—**

(i) onderneem het om aan die vereistes van toepassing op die uitwaartse prosessering van goedere en die invoer van

outward processed compensating products obtained from those goods, including requirements and conditions as may be prescribed by rule, specified in a tax levying Act referred to in paragraph *(a)* or determined in terms of any other applicable legislation; and

(ii)] gives security for the payment of any export tax that may become payable on the goods**[; and]**.''; and

(c) by the deletion of paragraph *(d)*.

Amendment of section 460 of Act 31 of 2014

118. Section 460 of the Customs Control Act, 2014, is hereby amended—

(a) by the addition of the word ''and'' at the end of paragraph *(c)*; and

(b) by the deletion of paragraph *(d)*.

Amendment of section 580 of Act 31 of 2014

119. Section 580 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (6) for the words preceding paragraph *(a)* of the following words:

''When goods are delivered to licensed premises in compliance with a direction or authorisation issued in terms of subsection (1)*(b)*—''.

Amendment of section 581 of Act 31 of 2014

120. Section 581 of the Customs Control Act, 2014, is hereby amended—

(a) by the substitution for the heading of the following heading:

''**Submission of removal and retention notices**'';

(b) by the renumbering of the existing provision as subsection (1); and

(c) by the addition of the following subsection:

''(2) When goods are in terms of a direction or authorisation issued in terms of section 580(1)*(a)* retained on any licensed premises, the licensee of those premises must submit a notice of retention of the goods containing such information as may be prescribed by rule, to the customs officer in charge of the state warehouse determined in terms of section 580(3), together with all supporting documents concerning those goods which are in the possession of that licensee.''.

Amendment of section 590 of Act 31 of 2014

121. Section 590 of the Customs Control Act, 2014, is hereby amended—

(a) by the substitution in subsection (1) for the words preceding paragraph *(a)* of the following words:

''A person entitled to goods in or accounted for in a state warehouse to which this Part applies may, within a timeframe as may be prescribed by rule **[from the date of publication of the list reflecting those goods]**, read with sections 908 and 909, reclaim those goods—'';

(b) by the insertion after subsection (1) of the following subsection:

''(1A) If any goods reclaimed in terms of subsection (1) are goods that have been detained, the detention of the goods must be regarded to have been terminated if the customs authority in terms of that subsection releases the goods for home use or a customs procedure or otherwise approves the reclaim.''; and

(c) by the substitution for subsection (2) of the following subsection:

''(2) Subsection (1) does not apply in respect of goods that—

(a) are or have been dealt with in terms of section 593;

(b) have been abandoned to the Commissioner;

(c) have been seized or confiscated and the seizure or confiscation has not been terminated; or

(d) **[that]** are to be destroyed.''.

uitwaarts geprosesseerde kompenserende produkte verkry van daardie goedere te voldoen, met inbegrip van vereistes en voorwaardes soos by reël voorgeskryf, in 'n belasting-heffings-Wet bedoel in paragraaf *(a)* gespesifiseer of ingevolge enige ander toepaslike wetgewing bepaal mag word; en

(ii)] sekuriteit stel vir die betaling van enige uitvoerbelasting wat op die goedere betaalbaar mag word**[; en]**.''; en

(c) deur paragraaf *(d)* te skrap.

Wysiging van artikel 460 van Wet 31 van 2014

118. Artikel 460 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur die woord ''en'' aan die einde van paragraaf *(c)* by te voeg; en

(b) deur paragraaf *(d)* te skrap.

Wysiging van artikel 580 van Wet 31 van 2014

119. Artikel 580 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (6) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

''Waar goedere aan 'n gelisensieerde perseel volgens voorskrif van 'n lasgewing of magtiging uitgereik ingevolge subartikel (1)*(b)* gelewer word—;''.

Wysiging van artikel 581 van Wet 31 van 2014

120. Artikel 581 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur die opskrif deur die volgende opskrif te vervang:

''**Stuur van [verwyderingskennisgewing] verwyderings- en terughoukennisgewings**'';

(b) deur die bestaande bepaling tot subartikel (1) te hernommer; en

(c) deur die volgende subartikel by te voeg:

''(2) Wanneer goedere ingevolge 'n lasgewing of magtiging uitgereik ingevolge artikel 580(1)*(a)* op enige gelisensieerde perseel gehou word, moet die lisensiehouer van daardie perseel 'n terughoukennisgewing ten opsigte van die goedere, wat die inligting bevat wat by reël voorgeskryf mag word, stuur aan die doeanebeampte in beheer van die staatspakhuis bepaal ingevolge artikel 580(3), tesame met alle ondersteunende dokumente aangaande daardie goedere wat in die besit van daardie lisensiehouer is.''.

Wysiging van artikel 590 van Wet 31 van 2014

121. Artikel 590 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur in subartikel (1) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

'' 'n Persoon wat op goedere in of verreken in 'n staatspakhuis waarop hierdie Deel van toepassing is, geregtig is, kan, binne 'n tydsraam **[vanaf die datum van publikasie van die lys wat daardie goedere aantoon,]** soos by reël, saamgelees met artikels 908 en 909, voorgeskryf mag word, daardie goedere terugeis—'';

(b) deur na subartikel (1) die volgende subartikel in te voeg:

''(1A)Indien enige goedere teruggeëis ingevolge subartikel (1) goedere is wat onder detensie geplaas is, moet die detensie van die goedere geag word beëindig te wees indien die doeanegesag ingevolge daardie subartikel die goedere vir binnelandse gebruik of 'n doeaneprosedure vrystel of andersins die terugeis goedkeur.''; en

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

''(2) Subartikel (1) is nie van toepassing nie ten opsigte van goedere—

(a) waarmee daar ingevolge artikel 593 gehandel word of was;

(b) wat aan die Kommissaris oorgegee is;

(c) waarop beslag gelê is of wat gekonfiskeer is en die beslaglegging of konfiskering is nie beëindig nie; of

(d) wat vernietig moet word.''.

Amendment of section 600 of Act 31 of 2014

122. Section 600 of the Customs Control Act, 2014, is hereby amended—

(a) by the deletion of the word "and" at the end of paragraph *(a)*;

(b) by the substitution for the full stop at the end of paragraph *(b)* of the expression "; and"; and

(c) by the addition of the following paragraph:

"*(c)* measures to regulate the removal of goods from a state warehouse or premises where the goods are kept, including goods other than goods referred to in section 591, 596(4) or 598.".

Amendment of section 626 of Act 31 of 2014

123. Section 626 of the Customs Control Act, 2014, is hereby amended by the substitution for paragraph *(c)* of the following paragraph:

"*(c)* prescribing simplified registration processes for casual importers or exporters importing or exporting goods below a prescribed value, or other categories of persons;".

Amendment of section 627 of Act 31 of 2014

124. Section 627 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph *(c)* of the following paragraph:

"*(c)* contravenes section 604 **[or]**, 622 or 624(1); or".

Amendment of section 695 of Act 31 of 2014

125. Section 695 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (2) for paragraph *(a)* of the following paragraph:

"*(a)* The following debt payable to the Commissioner in terms of this Act is debt payable to the Commissioner for credit of SARS:

(i) Costs or expenses referred to in section 694*(b)* that were paid from SARS' own funds;

(ii) any state warehouse rent and additional charges payable to the Commissioner in terms of section 575(2)*(b)*(i);

(iii) any fees or charges for services rendered by the customs authority;

(iv) any other debt not collected for a revenue fund as contemplated in section 12(1) of the Public Finance Management Act, 1999 (Act No. 1 of 1999); or

(v) any interest charged on debt referred to in subparagraphs (i) to (iv).".

Amendment of section 761 of Act 31 of 2014

126. Section 761 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph *(b)* of the following paragraph:

"*(b)* the need for the further detention of the goods **[have]** has fallen away, including where security is given in the case of goods detained by reason of a risk to collect tax or other debt that may be payable or become payable on the goods;".

Amendment of section 762 of Act 31 of 2014

127. Section 762 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1) for the words preceding paragraph *(a)* of the following words:

"The customs authority may seize any goods to which this Chapter applies, including goods detained in terms of section **[734(1)]** 754(1) or (2)—".

Wysiging van artikel 600 van Wet 31 van 2014

122. Artikel 600 van die Wet op Doeanebeheer, 2014, word hierby gewysig—
(a) deur die woord ''en'' aan die einde van paragraaf *(a)* te skrap;
(b) deur die punt aan die einde van paragraaf *(b)* deur die uitdrukking ''; en'' te vervang; en
(c) deur die volgende paragraaf by te voeg:
''*(c)* maatreëls om die verwydering te reguleer van goedere uit 'n staatspakhuis of perseel waar die goedere gehou word, insluitend goedere anders as goedere in artikel 591, 596(4) of 598 bedoel.''.

Wysiging van artikel 626 van Wet 31 van 2014

123. Artikel 626 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur paragraaf *(c)* deur die volgende paragraaf te vervang:
''*(c)* wat verkorte registrasieprosesse voorskryf vir toevallige invoerders of uitvoerders wat goedere benede 'n voorgeskrewe waarde invoer of uitvoer, of ander kategorieë van persone;''.

Wysiging van artikel 627 van Wet 31 van 2014

124. Artikel 627 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1) paragraaf *(c)* deur die volgende paragraaf te vervang:
''*(c)* artikel 604 **[of]**, 622 of 624(1) oortree; of''.

Wysiging van artikel 695 van Wet 31 van 2014

125. Artikel 695 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (2) paragraaf *(a)* deur die volgende paragraaf te vervang:
''*(a)* Die volgende skuld betaalbaar aan die Kommissaris ingevolge hierdie Wet is skuld wat aan die Kommissaris ten bate van SAID betaalbaar is:
(i) Koste of uitgawes in artikel 694*(b)* bedoel wat uit SAID se eie fondse betaal is;
(ii) enige staatspakhuishuur en bykomende gelde aan die Kommissaris ingevolge artikel 575(2)*(b)*(i) betaalbaar;
(iii) enige fooie of gelde vir dienste deur die doeanegesag gelewer;
(iv) enige ander skuld nie ingevorder vir 'n inkomstefonds soos beoog in artikel 12(1) van die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999), nie; of
(v) enige rente gehef op skuld in subparagrawe (i) tot (iv) bedoel.''.

Wysiging van artikel 761 van Wet 31 van 2014

126. Artikel 761 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in die Engelse teks in subartikel (1) paragraaf *(b)* deur die volgende paragraaf te vervang:
''*(b)* the need for the further detention of the goods **[have]** has fallen away, including where security is given in the case of goods detained by reason of a risk to collect tax or other debt that may be payable or become payable on the goods;''.

Wysiging van artikel 762 van Wet 31 van 2014

127. Artikel 762 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:
''Die doeanegesag kan op enige goedere beslag lê waarop hierdie Hoofstuk van toepassing is, met inbegrip van goedere wat ingevolge artikel **[734(1)]** 754(1) of (2) onder detensie geplaas is—''.

Amendment of section 780 of Act 31 of 2014

128. Section 780 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) The customs authority may grant an application in terms of subsection (2) only if the **[applicant submits written proof to the customs authority]** application is supported by written proof that the administering authority has no objection to the application.".

Amendment of section 789 of Act 31 of 2014

129. Section 789 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) The customs authority may grant an application in terms of subsection (2) only if the **[applicant submits written proof to the customs authority]** application is supported by written proof that the administering authority has no objection to the application.".

Amendment of section 823 of Act 31 of 2014

130. Section 823 of the Customs Control Act, 2014, is hereby amended by the substitution for paragraph *(a)* of the following paragraph:

"*(a)* who is the right-holder in respect of goods is guilty of an offence if that person contravenes or fails to comply with section 812(2), 813(2) or 815(1)**[*(a)*]** or (2); or".

Amendment of section 825 of Act 31 of 2014

131. Section 825 of the Customs Control Act, 2014, is hereby amended by the substitution for paragraph *(b)* of the following paragraph:

"*(b)* the **[settling]** resolution of disputes arising from the implementation, enforcement or interpretation of this Act, the Customs Duty Act or the Excise Duty Act.".

Amendment of section 832 of Act 31 of 2014

132. Section 832 of the Customs Control Act, 2014, is hereby amended by the renumbering of the existing provision as subsection (1) and the addition of the following subsection:

"(2) A customs officer or a SARS official may not exercise any of the powers referred to in subsection (1)*(a)* or *(b)* without the approval of the Commissioner or of the supervisor of that officer or official.".

Amendment of section 877 of Act 31 of 2014

133. Section 877 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) The customs authority may for a **[Category A breach referred to in the Table in section 876(2)]** non-prosecutable breach of this Act listed in terms of section 876(1) consisting of a failure to submit to the customs authority full or accurate information other than information that may result in revenue prejudice, impose in terms of subsection (1) a fixed amount penalty for the breach only after it has issued a warning for the same or a similar type of breach to the person who committed the breach.".

Amendment of section 896 of Act 31 of 2014

134. Section 896 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph *(b)* of the following paragraph:

"*(b)* the name and **[place of residence]** physical address of the person who is to institute the proceedings; and".

Wysiging van artikel 780 van Wet 31 van 2014

128. Artikel 780 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

"(3) Die doeanegesag kan 'n aansoek ingevolge subartikel (2) toestaan slegs indien die **[applikant skriftelike bewys aan die doeanegesag voorlê]** aansoek ondersteun word deur skriftelike bewyse dat die administrerende gesag geen beswaar teen die aansoek het nie.".

Wysiging van artikel 789 van Wet 31 van 2014

129. Artikel 789 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

"(3) Die doeanegesag kan 'n aansoek ingevolge subartikel (2) toestaan slegs indien die **[applikant skriftelike bewys aan die doeanegesag voorlê]** aansoek ondersteun word deur skriftelike bewyse dat die administrerende gesag geen beswaar teen die aansoek het nie.".

Wysiging van artikel 823 van Wet 31 van 2014

130. Artikel 823 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* wat die reghouer ten opsigte van goedere is, is aan 'n misdryf skuldig indien daardie persoon artikel 812(2), 813(2) of 815(1)**[*(a)*]** of (2) oortree of versuim om daaraan te voldoen; of".

Wysiging van artikel 825 van Wet 31 van 2014

131. Artikel 825 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* die **[skikking]** beslegting van geskille wat uit die implementering, toepassing of uitleg van hierdie Wet, die Wet op Doeanereg of die Wet op Aksynsreg ontstaan.".

Wysiging van artikel 832 van Wet 31 van 2014

132. Artikel 832 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur die bestaande bepaling tot subartikel (1) te hernommer en deur die volgende subartikel by te voeg:

"(2) 'n Doeanebeampte of 'n SAID-beampte mag nie enige van die bevoegdhede in subartikel (1)*(a)* of *(b)* bedoel, sonder die goedkeuring van die Kommissaris of van die toesighouer van daardie beampte uitoefen nie.".

Wysiging van artikel 877 van Wet 31 van 2014

133. Artikel 877 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

"(3) Die doeanegesag kan vir 'n **[Kategorie A breuk bedoel in die Tabel in artikel 876(2)]** nie-vervolgbare breuk van hierdie Wet gelys ingevolge artikel 876(1) wat bestaan uit 'n versuim om volledige **[en]** of juiste inligting, uitgesonderd inligting wat inkomstebenadeling tot gevolg mag hê, aan die doeanegesag voor te lê, 'n vastebedragboete ingevolge subartikel (1) vir die breuk oplê slegs nadat **[hy]** dit 'n skriftelike waarskuwing vir dieselfde of 'n soortgelyke tipe breuk aan die persoon wat die breuk begaan het, uitgereik het.".

Wysiging van artikel 896 van Wet 31 van 2014

134. Artikel 896 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1) paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* die naam en **[plek van verblyf]** fisiese adres van die persoon wat die verrigtinge gaan instel; en".

Amendment of section 913 of Act 31 of 2014

135. Section 913 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (4) for paragraph *(a)* of the following paragraph:

"*(a)* the customs authority must, in the event of a communications breakdown—

(i) extend the deadline for submission of the document or communication by the time lost because of the breakdown and allow that person to submit the document or communication within the extended timeframe electronically or through that electronic system as soon as the breakdown has been resolved, if that document or communication falls within a category of documents or communications as may be prescribed by rule; or

(ii) allow that person to submit the document or communication in paper format within such period and at such place as the customs authority may determine or as may be prescribed by rule, if that document or communication does not fall within a category of documents or communications referred to in subparagraph (i); or".

Amendment of section 32 of Act 44 of 2014

136. (1) Section 32 of the Tax Administration Laws Amendment Act, 2014, is hereby amended by the renumbering of the current provision as subsection (1) and the addition of the following subsection:

"(2) Subsection (1) comes into operation on the date on which paragraph 134 of Schedule 1 to the Tax Administration Act, 2011, comes into operation.".

(2) Subsection (1) is deemed to have come into operation on 20 January 2015.

Amendment of section 52 of Act 44 of 2014

137. (1) Section 52 of the Tax Administration Laws Amendment Act, 2014, is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) Subsection (1) comes into operation on **[a date determined by the Minister of Finance by notice in the *Gazette*]** the date on which section 187(2) of the Tax Administration Act, 2011, comes into operation.".

(2) Subsection (1) is deemed to have come into operation on 20 January 2015.

Short title and commencement

138. (1) This Act is called the Tax Administration Laws Amendment Act, 2015.

(2) Subject to subsections (3) and (4), and save in so far as is otherwise provided for in this Act, or the context otherwise indicates, the amendments effected by this Act come into operation on the date of promulgation of this Act.

(3) The amendments to the Customs Duty Act, 2014, take effect immediately after the Customs Duty Act, 2014, has taken effect in terms of section 229 of that Act.

(4) The amendments to the Customs Control Act, 2014, take effect immediately after the Customs Control Act, 2014, has taken effect in terms of section 944(1) of that Act.

Wysiging van artikel 913 van Wet 31 van 2014

135. Artikel 913 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (4) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* moet die doeanegesag, in die geval van 'n kommunikasie-onderbreking—

(i) die spertyd vir die versending van die dokument of kommunikasie verleng met die tyd wat verlore gegaan het as gevolg van die onderbreking en daardie persoon toelaat om die dokument of kommunikasie binne die verlengde tydsraam elektronies of deur daardie elektroniese stelsel te versend sodra die onderbreking reggestel is, indien daardie dokument of kommunikasie val binne 'n kategorie van dokumente of kommunikasies wat by reël voorgeskryf mag word; of

(ii) daardie persoon toelaat om die dokument of kommunikasie in papierformaat in te dien, voor te lê of te verstrek binne die tydperk en by die plek soos die doeanegesag mag bepaal of soos by reël voorgeskryf mag word, indien daardie dokument of kommunikasie nie binne 'n kategorie van dokumente of kommunikasies bedoel in subparagraaf (i) val nie; of".

Wysiging van artikel 32 van Wet 44 van 2014

136. (1) Artikel 32 van die Wysigingswet op Belastingadministrasiewette, 2014, word hierby gewysig deur die bestaande bepaling tot subartikel (1) te hernommer en deur die volgende subartikel by te voeg:

"(2) Subartikel (1) tree in werking op die datum waarop paragraaf 134 van Bylae 1 by die Wet op Belastingadministrasie, 2011, in werking tree.".

(2) Subartikel (1) word geag op 20 Januarie 2015 in werking te getree het.

Wysiging van artikel 52 van Wet 44 van 2014

137. (1) Artikel 52 van die Wysigingswet op Belastingadministrasiewette, 2014, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

"(2) Subartikel (1) tree in werking op **['n datum deur die Minister van Finansies by kennisgewing in die *Staatskoerant* bepaal]** die datum waarop artikel 187(2) van die Wet op Belastingadministrasie, 2011, in werking tree.".

(2) Subartikel (1) word geag op 20 Januarie 2015 in werking te getree het.

Kort titel en inwerkingtreding

138. (1) Hierdie Wet heet die Wysigingswet op Belastingadministrasiewette, 2015.

(2) Behoudens subartikels (3) en (4), en tensy hierdie Wet anders bepaal of dit uit die samehang anders blyk, tree die wysigings wat deur hierdie Wet aangebring word op die datum van promulgering van hierdie Wet in werking.

(3) Die wysigings aan die Wet op Doeanereg, 2014, tree in werking onmiddellik nadat die Wet op Doeanereg, 2014, ingevolge artikel 229 van daardie Wet in werking getree het.

(4) Die wysigings aan die Wet op Doeanebeheer, 2014, tree in werking onmiddellik nadat die Wet op Doeanebeheer, 2014, ingevolge artikel 944(1) van daardie Wet in werking getree het.