Government Gazette
Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 545 Cape Town, Kaapstad, 2 November 2010 **No. 33727**

THE PRESIDENCY

No. 1025 2 November 2010

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

No. 8 of 2010: Voluntary Disclosure Programme and Taxation Laws Second Amendment Act, 2010

DIE PRESIDENSIE

Nr. 1025 2 November 2010

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

Nr. 8 van 2010: Vrywillige Blootleggingsprogram en Tweede Wysigingswet op Belastingwette, 2010

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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 31 October 2010.)

ACT

To—

- **introduce a voluntary disclosure programme;**
- **amend the Transfer Duty Act, 1949, so as to provide for electronic submission of returns and electronic payment of duty;**
- **amend the Income Tax Act, 1962, so as to amend certain provisions;**
- **amend the Unemployment Insurance Contributions Act, 2002, so as to effect a technical correction;**
- **amend the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, so as to amend certain provisions; and**
- **provide for matters connected therewith.**

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

PART A

Voluntary Disclosure Programme

Definitions

1. For the purposes of this Part, unless the context otherwise indicates, any meaning ascribed to a word or expression in a relevant tax Act must bear the meaning so ascribed, and—

"default" means the submission of inaccurate or incomplete information to the Commissioner, or the failure to submit information or the adoption of a tax position, where such submission, non-submission, or adoption resulted in—

(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 the Commissioner;

"Income Tax Act" means the Income Tax Act, 1962 (Act No. 58 of 1962);

"return" means any return, declaration, bill of entry or other document in terms of which a tax determination is made;

"tax" means any tax, duty, levy, penalty and additional tax imposed in terms of a tax Act;

"tax Act" means any legislation administered by the Commissioner;

ALGEMENE VERDUIDELIKENDE NOTA:

[ ] Woorde in vet druk tussen vierkantige hake 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 31 Oktober 2010.)

WET

Tot—

- **daarstelling van 'n vrywillige blootleggingsprogram;**
- **wysiging van die Wet op Hereregte, 1949, ten einde vir die elektroniese indien van opgawes en die elektroniese betaling van hereregte voorsiening te maak;**
- **wysiging van die Inkomstebelastingwet, 1962, ten einde sekere bepalings te wysig;**
- **wysiging van die "Unemployment Insurance Contributions Act, 2002," ten einde 'n tegniese korreksie aan te bring;**
- **wysiging van die "Molao wa Royalithi (Tshepediso) ya Methopo ya Diminerale le Petroliamo, wa 2008," ten einde sekere bepalings te wysig; en**
- **voorsiening vir aangeleenthede wat daarmee in verband staan.**

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

DEEL A

Vrywillige Blootleggingsprogram

Woordomskrywings

1. Vir doeleindes van hierdie Deel, tensy uit die samehang anders blyk, dra enige betekenis aan 'n woord of uitdrukking in 'n tersaaklike Belastingwet toegeken, daardie betekenis, en beteken—

"belasting" enige belasting, reg, heffing, boete en addisionele belasting ingevolge 'n Belastingwet gehef of opgelê;

"belastingposisie" 'n aanname waarop een of meer aspekte van 'n opgawe steun, insluitende of—

(a) 'n bedrag, transaksie, gebeurtenis of item belasbaar is of nie;

(b) 'n bedrag of item vir belastingdoeleindes aftrekbaar is of nie;

(c) 'n laer koers van belasting van toepassing is as die maksimum wat op daardie klas van belastingpligtige of transaksie van toepassing is of nie; of

(d) 'n bedrag as vermindering van die bedrag belasting betaalbaar kwalifiseer of nie;

"Belastingwet" enige wetgewing deur die Kommissaris geadministreer;

"tax position" means an assumption underlying one or more aspects of a return, including whether or not—

(a) an amount, transaction, event or item is taxable;

(b) an amount or item is deductible for tax;

(c) a lower rate of tax than the maximum applicable to that class of taxpayer or transaction applies; or

(d) an amount qualifies as a reduction of tax payable.

Administration

2. (1) This Part is administered by the Commissioner.

(2) Any power granted to the Commissioner under this Part may be exercised by the Commissioner personally or any official delegated by the Commissioner for that purpose.

(3) The provisions of section 4 of the Income Tax Act apply, with the changes required by the context, to this Part.

Application for voluntary disclosure relief

3. (1) Any 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 person's affairs; or

(b) an audit or investigation that has commenced, but has not yet been concluded.

(2) The Commissioner may direct that a person may apply for voluntary disclosure relief, despite the provisions of subsection (1), where the Commissioner 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; and

(b) the application would be in the interest of good management of the tax system and the best use of the Commissioner's resources.

(3) A person is deemed to be aware of a pending audit or investigation, or that the audit or investigation has commenced, if—

(a) a representative of the person;

(b) an officer, shareholder or member of the person, if the person is a company;

(c) a partner in partnership with the person;

(d) a trustee or beneficiary of the person, if the person is a trust; or

(e) a person acting for or on behalf of or as an agent or fiduciary of the person,

has become aware of the pending audit or investigation, or that audit or investigation has commenced.

Requirements for valid voluntary disclosure

4. The requirements for a valid voluntary disclosure are that the disclosure must—

(a) be voluntary;

(b) involve a default;

(c) be full and complete in all material respects;

(d) involve the potential application of a penalty or additional tax in respect of the default;

(e) not result in a refund due by the Commissioner;

(f) be made in the prescribed form and manner;

(g) be made within the period prescribed by the Commissioner by notice in the *Gazette*; and

(h) be in respect of a default which occurred prior to 17 February 2010.

"Inkomstebelastingwet" die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962);
"nie-nakoming" die voorsiening van foutiewe of onvolledige inligting aan die Kommissaris of die versuim om inligting te voorsien of die opneem van 'n belastingposisie, waar daardie voorsiening, versuim om te voorsien of opneem van 'n belastingposisie 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 die Kommissaris gemaak is;

"opgawe" enige opgawe, verklaring, klaringsbrief of ander dokument ingevolge waarvan 'n bedrag belasting bepaal word.

Administrasie

2. (1) Hierdie Deel word deur die Kommissaris geadministreer.

(2) Enige magte aan die Kommissaris ingevolge hierdie Deel verleen, kan deur die Kommissaris persoonlik of enige amptenaar deur die Kommissaris vir daardie doel gedelegeer, uitgeoefen word.

(3) Die bepalings van artikel 4 van die Inkomstebelastingwet is, met die veranderinge deur die samehang vereis, op hierdie Deel van toepassing.

Aansoek om vrywillige blootleggingsverligting

3. (1) Enige 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 van die persoon se sake; of
(b) 'n oudit of ondersoek wat 'n aanvang geneem het, maar nog nie afgehandel is nie.

(2) Ongeag die bepalings van subartikel (1), mag die Kommissaris bepaal dat 'n persoon kan aansoek doen vir vrywillige blootleggingsverligting, waar die Kommissaris, met inagneming van die omstandighede en omvang van die oudit of ondersoek, van mening is dat—

(a) die nie-nakoming ten opsigte waarvan die persoon om vrywillige blootleggingsverligting aansoek wil doen, nie andersins gedurende die oudit of ondersoek ontdek sou word nie; en
(b) die aansoek in die belang van die goeie bestuur van die belastingstelsel en die beste aanwending van die Kommissaris se bronne sal wees.

(3) 'n Persoon word geag bewus te wees van 'n hangende oudit of ondersoek, of dat die oudit of ondersoek 'n aanvang geneem het, indien—

(a) 'n verteenwoordiger van die persoon;
(b) 'n beampte, aandeelhouer of lid van die persoon, indien die persoon 'n maatskappy is;
(c) 'n vennoot in vennootskap met die persoon;
(d) 'n trustee of begunstigde van die persoon, indien die persoon 'n trust is; of
(e) 'n persoon wat vir of namens of as agent of fiduciarius vir die persoon optree,

van die hangende oudit of ondersoek bewus geword het, of dat die oudit of ondersoek 'n aanvang geneem het.

Vereistes vir geldige vrywillige blootlegging

4. Die vereistes vir 'n geldige vrywillige blootlegging is dat die blootlegging—

(a) vrywillig moet wees;
(b) 'n nie-nakoming moet behels;
(c) ten volle en volledig in alle materiële aspekte moet wees;
(d) die potensiële oplegging van 'n boete of addisionele belasting met betrekking tot die nie-nakoming moet behels;
(e) nie 'n terugbetaling deur die Kommissaris tot gevolg mag hê nie;
(f) in die voorgeskrewe vorm en wyse gemaak word;
(g) binne die tydperk soos voorgeskryf deur die Kommissaris by kennisgewing in die *Staatskoerant* gemaak word; en
(h) met betrekking tot 'n nie-nakoming wat voor 17 Februarie 2010 plaasgevind het, moet wees.

No-name voluntary disclosure

5. The Commissioner may issue a nonbinding private opinion as to a person's eligibility for relief under this Part, if the person provides sufficient information to do so, which information need not include the identity of any party to the default.

Voluntary disclosure relief

6. Despite the provisions of any tax Act, the Commissioner must, pursuant to the making of a valid voluntary disclosure by the applicant and the conclusion of the voluntary disclosure agreement under section 7—

(a) not pursue criminal prosecution for any statutory offence under a tax Act or a related common law offence;

(b) grant 100 per cent relief in respect of any penalty and additional tax (excluding a penalty imposed in terms of regulation 5 of the regulations issued under section 75B of the Income Tax Act or in terms of a tax Act for the late submission of a return or for the late payment of tax); and

(c) grant, in respect of a person described in—

(i) section 3(1), 100 per cent; or

(ii) section 3(2), 50 per cent,

relief in respect of interest otherwise payable, up to the date of assessment described in section 9.

Voluntary disclosure agreement

7. (1) The granting of the relief under section 6 must be evidenced by a written agreement between the Commissioner and the applicant who is liable for the outstanding tax.

(2) The agreement must be in the format prescribed by the Commissioner and must include details of—

(a) the material facts of the default on which the voluntary disclosure relief is based;

(b) the amount payable by the person, which amount must separately reflect the tax payable and the interest amount payable, if any;

(c) the arrangements and dates for payment;

(d) treatment of the issue in future years or periods; and

(e) relevant undertakings by the parties.

Withdrawal of voluntary disclosure relief

8. (1) In the event that, subsequent to the conclusion of the voluntary disclosure agreement under section 7, it is established that the applicant failed to disclose a matter that was material for purposes of making a valid voluntary disclosure under section 4, the Commissioner may—

(a) withdraw any relief granted under section 6;

(b) regard any amount paid in terms of the voluntary disclosure agreement to constitute part payment of any further outstanding tax in respect of the relevant default; and

(c) pursue prosecution for any statutory offence under a tax Act or a related common law offence.

(2) Any decision by the Commissioner under subsection (1) is subject to objection and appeal or internal review.

Assessment or determination to give effect to agreement

9. (1) Where a voluntary disclosure agreement has been concluded under section 7, the Commissioner may, notwithstanding anything to the contrary contained in any tax Act, issue an assessment or make a determination for purposes of giving effect to the agreement.

Naamlose vrywillige blootlegging

5. Die Kommissaris kan ’n nie-bindende privaatmening ten aansien van ’n persoon se geskiktheid vir verligting ingevolge hierdie Deel uitreik, indien die persoon voldoende inligting ten einde so te maak, verskaf, welke inligting nie die identiteit van enige party tot die nie-nakoming hoef in te sluit nie.

Vrywillige blootleggingsverligting

6. Nieteenstaande die bepalings van enige Belastingwet, moet die Kommissaris, na ’n geldige vrywillige blootlegging deur die aansoeker en die sluit van die vrywillige blootleggingsooreenkoms ingevolge artikel 7—

(a) nie kriminele vervolging vir enige statutere oortreding ingevolge enige Belastingwet of verwante gemeenregtelike oortreding instel nie;

(b) 100 persent verligting ten aansien van enige boete en addisionele belasting toestaan (uitgesluit ’n boete opgelê ingevolge regulasie 5 van die regulasies ingevolge artikel 75B van die Inkomstebelastingwet uitgevaardig of ingevolge enige Belastingwet vir die laat indiening van ’n opgawe of die laat betaling van belasting); en

(c) ten opsigte van ’n persoon beskryf in—

(i) artikel 3(1), 100 persent; of

(ii) artikel 3(2), 50 persent,

verligting toestaan ten opsigte van rente andersins betaalbaar, tot en met die datum van die aanslag soos in artikel 9 beskryf.

Vrywillige blootleggingsooreenkoms

7. (1) Die toestaan van die verligting ingevolge artikel 6 moet deur ’n geskrewe kontrak tussen die Kommissaris en die aansoeker wat vir die uitstaande belasting aanspreeklik is, bevestig word.

(2) Die ooreenkoms moet in die vorm wees deur die Kommissaris voorgeskryf en moet besonderhede uiteensit van—

(a) die wesenlike feite van die nie-nakoming waarop die vrywillige blootleggingsverligting gebaseer is;

(b) die bedrag deur die persoon betaalbaar, welke bedrag moet onderskei tussen die belasting betaalbaar en die bedrag rente betaalbaar, indien enige;

(c) die betalingsreëlings en datums vir betaling;

(d) hantering van die aangeleentheid in toekomstige jare of periodes; en

(e) tersaaklike ondernemings deur die partye.

Terugtrekking van vrywillige blootleggingsverligting

8. (1) Indien, na afloop van die aangaan van die vrywillige blootleggingsooreenkoms ingevolge artikel 7, dit aan die lig kom dat die aansoeker nagelaat het om ’n aangeleentheid bloot te lê wat wesenlik was vir doeleindes van die maak van ’n geldige vrywillige blootlegging ingevolge artikel 4, kan die Kommissaris—

(a) enige verligting ingevolge artikel 6 toegestaan, terugtrek;

(b) enige bedrag ingevolge die vrywillige blootleggingsooreenkoms betaal, as gedeeltelike betaling van enige verdere uitstaande belasting met betrekking tot die bepaalde nie-nakoming beskou; en

(c) vervolging vir enige statutere oortreding onder ’n Belastingwet of ’n verwante gemeenregtelike oortreding, instel.

(2) Enige besluit deur die Kommissaris ingevolge subartikel (1) is aan beswaar en appèl of interne heroorweging, onderhewig.

Aanslag of determinasie om uitvoering aan ooreenkoms te gee

9. (1) Waar ’n vrywillige blootleggingsooreenkoms ingevolge artikel 7 aangegaan is, kan die Kommissaris, nieteenstaande enigiets tot die teendeel in enige Belastingwet vervat, ’n aanslag uitreik of ’n determinasie maak ten einde aan die ooreenkoms uitvoering te gee.

(2) Any assessment issued or determination made to give effect to an agreement under section 7 is not subject to objection and appeal or internal review.

Reporting

10. (1) The Commissioner must within 12 months after the expiry of the period prescribed under section 4*(g)*, provide to the Auditor-General and to the Minister of Finance a summary of all voluntary disclosure agreements concluded in respect of applications received during the period.

(2) The summary must—

(a) not disclose the identity of the applicant concerned, and must be submitted at such time as may be agreed upon between the Commissioner and the Auditor-General or Minister of Finance, as the case may be; and

(b) contain details of the number of voluntary disclosure agreements, the amount of tax and interest assessed and the relief granted in terms of section 6*(b)* and *(c)*, which must be reflected in respect of main classes of taxpayers or segments of the public.

Regulations

11. The Minister may make regulations regarding any ancillary or incidental administrative or procedural matter that is necessary to prescribe for the proper implementation or administration of this Part.

PART B

Amendment of section 3 of Act 40 of 1949, as amended by section 6 of Act 88 of 1974, section 1 of Act 99 of 1981, section 4 of Act 97 of 1993, section 10 of Act 37 of 1996, section 6 of Act 60 of 2001, section 3 of Act 74 of 2002, section 1 of Act 35 of 2007 and section 2 of Act 17 of 2009

12. (1) Section 3 of the Transfer Duty Act, 1949, is hereby amended—

(a) by the substitution for subsection (2) of the following subsection:

"(2) Pending the completion of the declarations referred to in section **[fourteen]** 14, or the determination of the amount of duty payable under this Act, a deposit on account of the duty payable **[may be made manually or electronically, to the office of the South African Revenue Service to which the duty is payable in terms of subsection (3)]** must be made by way of an electronic payment."; and

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

"(3) The payment of any duty, **[and any]** penalty **[payable]** or interest under section 4 **[and any transfer duty and interest payable under any law repealed by this Act shall be paid, manually or electronically, to the office of the South African Revenue Service where payments are accepted, for the area in which the property in question is situated or, if the property is situated in the area of more than one office of the South African Revenue Service where payments are accepted, to any one of those offices, or, in either case, to the office of the South African Revenue Service or the area where the deeds registry in which the property is registered is situated]** must be made by way of an electronic payment.".

(2) Subsection (1) comes into operation on 1 January 2011 and applies to any payments made on or after that date.

Amendment of section 14 of Act 40 of 1949, as amended by section 6 of Act 88 of 1974, section 1 of Act 34 of 2004 and section 1 of Act 36 of 2007

13. (1) Section 14 of the Transfer Duty Act, 1949, is hereby amended—

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

"(1) Declarations appropriate to the manner of the acquisition of property in any particular case shall**[, in substance as near as possible to the wording of the forms prescribed by the Commissioner, be**

(2) Enige aanslag uitgereik of determinasie gemaak ten einde aan 'n ooreenkoms ingevolge artikel 7 uitvoering te gee is nie aan beswaar en appèl of interne heroorweging onderhewig nie.

Verslagdoening

10. (1) Die Kommissaris moet binne 12 maande na afloop van die tydperk in artikel 4*(g)* voorgeskryf, aan die Ouditeur-generaal en die Minister van Finansies 'n opsomming van al die vrywillige blootleggingsooreenkomste aangegaan met betrekking tot aansoeke gedurende die tydperk ontvang, voorsien.

(2) Die opsomming moet—

(a) nie die identiteit van die betrokke applikant openbaar nie en moet op sodanige tyd soos ooreengekom tussen die Kommissaris en die Ouditeur-generaal of die Minister van Finansies, na gelang van die geval, voorgelê word; en

(b) besonderhede bevat van die aantal vrywillige blootleggingsooreenkomste, die bedrag belasting en rente aangeslaan en die verligting ingevolge artikel 6*(b)* en *(c)* toegestaan, ten opsigte van hoofklasse van belastingpligtiges of gedeeltes van die publiek.

Regulasies

11. Die Minister kan regulasies aangaande enige bykomstige of insidentele administratiewe of proseduriële aangeleentheid uitvaardig wat nodig is vir die behoorlike implimentering of administrasie van hierdie Deel.

DEEL B

Wysiging van artikel 3 van Wet 40 van 1949, soos gewysig deur artikel 6 van Wet 88 van 1974, artikel 1 van Wet 99 van 1981, artikel 4 van Wet 97 van 1993, artikel 10 van Wet 37 van 1996, artikel 6 van Wet 60 van 2001, artikel 3 van Wet 74 van 2002, artikel 1 van Wet 35 van 2007 en artikel 2 van Wet 17 van 2009

12. (1) Artikel 3 van die Wet op Hereregte, 1949, word hierby gewysig—

(a) deur subartikel (2) deur die volgende subartikel te vervang:

"(2) Onderwyl die voltooiing van die in artikel **[veertien]** 14 bedoelde verklarings, of die vasstelling van die kragtens hierdie Wet aan hereregte betaalbare bedrag, hangende is, kan 'n deposito teen die betaalbare hereregte, **[oor die toonbank of]** elektronies inbetaal word **[by die kantoor van die Suid-Afrikaanse Inkomstediens aan wie die hereregte volgens subartikel (3) betaalbaar is]**."; en

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

"(3) Hereregte en enige kragtens artikel 4 betaalbare boete, **[en]** hereregte **[en]** of rente **[betaalbaar kragtens 'n wet wat deur hierdie Wet herroep is, word oor die toonbank of]** moet elektronies betaal word **[aan die kantoor van die Suid-Afrikaanse Inkomstediens waar betalings aanvaar word, vir die gebied waarin die betrokke eiendom geleë is of, indien die eiendom in die gebied van meer as een kantoor van die Suid-Afrikaanse Inkomstediens waar betalings aanvaar word, geleë is, aan enigeen van daardie kantore, of, in óf die een óf die ander geval, aan die kantoor van die Suid-Afrikaanse Inkomstediens vir die gebied waar die registrasiekantoor van aktes geleë is waarin die eiendom geregistreer is]**.".

(2) Subartikel (1) tree op 1 Januarie 2011 in werking en is op enige betalings op of na daardie datum gemaak, van toepassing.

Wysiging van artikel 14 van Wet 40 van 1949, soos gewysig deur artikel 6 van Wet 88 van 1974, artikel 1 van Wet 34 van 2004 en artikel 1 van Wet 36 van 2007

13. (1) Artikel 14 van die Wet op Hereregte, 1949, word hierby gewysig—

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

"(1) Gepaste verklarings volgens die wyse van verkryging van eiendom in enige besondere geval moet**[, in wese so na as moontlik aan die bewoording van die formuliere deur die Kommissaris**

completed and submitted in such manner (including electronically) and at such place] be submitted electronically, in the form and manner and containing such information as may be prescribed by the Commissioner, by the parties to the transaction whereby the property has been acquired and, if the Commissioner so directs, also by the agent, auctioneer, broker or other person who acted for or on behalf of either party to the transaction or, if the property has been acquired otherwise than by way of a transaction, by the person who acquired the property.'';

(b) by the deletion of subsection (1A);

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

''(3) An estate agent as contemplated in section 1 of the Estate Agency Affairs Act, 1976 (Act No. 112 of 1976), who is entitled to any remuneration or other payment in respect of services rendered in connection with a transaction in terms of which a person acquired property contemplated in paragraphs *(d)*, *(e)* or *(f)* of the definition of 'property', must within six months of the date of acquisition of that property submit details of that transaction to the Commissioner in a form and in such manner as prescribed by the Commissioner.'';

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

''(4) Any person required to complete a declaration in terms of this section must **[sign the declaration and furnish it to the Commissioner]** affix an electronic or digital signature as a valid signature to such declaration, and **[the person signing the declarations]** such person is deemed for all purposes in connection with this Act to know and understand the meaning of all statements made in that declaration.'';

(e) by the deletion of subsection (5);

(f) by the substitution for subsection (6) of the following subsection:

''(6) The **[Minister may make]** rules and regulations made by the Minister in terms of section 66(7B) of the Income Tax Act, prescribing the procedures for submitting any declaration in electronic format and the requirements for an electronic or digital signature, apply *mutatis mutandis* to **[contemplated in]** subsection (5).'';

(g) by the substitution for subsection (6) of the following subsection:

''(6) The rules and regulations made by the Minister in terms of section 66(7B) of the Income Tax Act, prescribing the procedures for submitting any delcaration in electronic format and the requirements for an electronic or digital signature, apply *mutatis mutandis* to subsection **[(5)]** (4).''; and

(h) by the substitution for subsection (7) of the following subsection:

''(7) Where in any proceedings or prosecution under this Act or in any dispute to which the State, the Minister or the Commissioner is a party, the question arises whether an electronic or digital signature of a person affixed to any declaration as contemplated in subsection **[(6)]** (4) was used with or without the consent and authority of that person, it shall, in the absence of proof to the contrary, for the purposes of this Act be presumed that such signature was so used with the consent and authority of that person.''.

(2) Subsection (1)*(a)*, *(b)*, *(c)*, *(d)*, *(e)*, *(g)* and *(h)* come into operation on 1 January 2011 and applies to any payments made on or after that date.

(3) Subsection (1)*(f)* is deemed to have come into operation on 8 January 2008.

voorgeskryf,] in elektroniese formaat voltooi en verstrek word deur die partye by die transaksie waarby die eiendom verkry is in die vorm en wyse en insluitende sodanige inligting soos deur die Kommissaris voorgeskryf mag word **[, op die manier (insluitende elektronies) en by die plek voorgeskryf deur die Kommisaris]** en indien die Kommissaris dit gelas, ook deur die agent, afslaer, makelaar of ander persoon wat namens of ten behoewe van enigeen van die partye by die transaksie opgetree het of, indien die eiendom op 'n ander wyse dan by wyse van 'n transaksie verkry is, deur die persoon wat die eiendom verkry het.'';

(b) deur subartikel (1A) te skrap;

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

''(3) 'n Eiendomsagent soos beoog in artikel 1 van die Wet op Eiendomsagentskapsaangeleenthede, 1976 (Wet No. 112 van 1976), wat geregtig is op enige besoldiging of ander betaling ten opsigte van dienste gelewer in verband met 'n transaksie ingevolge waarvan 'n persoon eiendom verkry het soos beoog in paragrawe *(d), (e)* of *(f)* van die omskrywing van ''eiendom'', moet binne ses maande vanaf die datum van verkryging van daardie eiendom besonderhede van daardie transaksie aan die Kommissaris verskaf in 'n vorm en op die wyse deur die Kommissaris voorgeskryf.'';

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

''(4) Enige persoon van wie vereis word om 'n verklaring ingevolge hierdie artikel te voltooi, moet **[die verklaring onderteken en dit aan die Kommissaris verskaf]** 'n elektroniese of digitale handtekening as 'n geldige handtekening op sodanige verklaring aanbring, en **[die]** daardie persoon **[wat die verklaring onderteken,]** word vir alle doeleindes in verband met hierdie Wet geag alle verklarings in daardie verklaring gemaak te ken en te verstaan.'';

(e) deur subartikel (5) te skrap;

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

''(6) Die **[Minister kan]** reëls en regulasies **[uitvaardig]** deur die Minister uitgevaardig ingevolge artikel 66(7B) van die Inkomstebelastingwet, wat die prosedures vir die indiening van enige verklaring in elektroniese formaat en die vereistes vir 'n elektroniese of digitale handtekening voorskryf, geld *mutatis mutandis* vir doeleindes van **[in]** subartikel (5) **[beoog, voorskryf]**.'';

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

''(6) Die reëls en regulasies deur die Minister uitgevaardig ingevolge artikel 66(7B) van die Inkomstebelastingwet, wat die prosedures vir die indiening van enige verklaring in elektroniese formaat en die vereistes vir 'n elektroniese of digitale handtekening voorskryf, geld *mutatis mutandis* vir doeleindes van subartikel **[(5)]**(4).''; en

(h) deur subartikel (7) deur die volgende subartikel te vervang:

''(7) Wanneer in enige geding of vervolging kragtens hierdie Wet of in enige geskil waarby die Staat, die Minister of die Kommissaris 'n party is, die vraag ontstaan of 'n elektroniese of digitale handtekening van 'n persoon wat op 'n verklaring beoog in subartikel **[(6)]**(4) aangebring is, gebruik is met of sonder die instemming en magtiging van daardie persoon, word daar, in die afwesigheid van enige bewys tot die teendeel, by die toepassing van hierdie Wet vermoed dat sodanige handtekening aldus met die instemming en magtiging van daardie persoon gebruik is.''.

(2) Subartikel (1)*(a)*, *(b)*, *(c)*, *(d)*, *(e)*, *(g)* en *(h)* tree op 1 Januarie 2011 in werking en is van toepassing op alle betalings op of na daardie datum gemaak.

(3) Subartikel (1)*(f)* word geag op 8 Januarie 2008 in werking te getree het.

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 and section 3 of Act 36 of 2007, section 1 of Act 4 of 2008 and section 2 of Act 61 of 2008

14. (1) Section 3 of the Income Tax Act, 1962, is hereby amended—

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

"*(b)* section 6, section 8(4)*(b)*, *(c)*, *(d)* and *(e)*, section 9D, section 10 (1)*(e)*, *(i*A*)*, *(j)* and *(n*B*)*, section 11*(e)*, *(f)*, *(g)*, *(g*A*)*, *(j)*, *(l)*, *(t)*, *(u)* and *(w)*, section 12B(6), section 12C, section 12E, section 12G, section 12J(6), (6A) and (7), section 13, section 14, section 15, section 22(1), (3) and (5), section 24(2), section 24A(6), section 24C, section 24D, section 24I, section 25D, section 27, section 28(2)*(c*A*)*, section 30, section 30A, section 30B, section 31, section 35(2), section 37A, section 38(4), section 44(13)*(a)*, section 47(6)*(c)*(i), section 57, section 76A, section 80B and section 80S;";

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

"*(e)* paragraphs 14(6), 18, 19 (1), 20, 21, 24 and 27 of the Fourth Schedule;";

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

"*(f)* paragraphs 10(3) and (4), 11(2) and (7), 12(1) and 13 of the Sixth Schedule;";

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

"*(g)* paragraphs 2, 3, 6, 7(6), (7) and (8), 9 and 11 of the Seventh Schedule;"; and

(e) by the addition in subsection (4) after paragraph *(g)* of the following paragraph:

"*(h)* paragraphs 12(5)*(c)*(i), 29(2A), 29(7), 31(2), 65(1)*(d)* and 66(1)*(e)* of the Eighth Schedule.".

(2) Subsection (1)*(a)*, in so far as it relates to section 30B of the Income Tax Act, 1962, comes into operation on the date of promulgation of this Act.

Amendment of section 76E of Act 58 of 1962, as inserted by section 12 of Act 34 of 2004

15. Section 76E of the Income Tax Act, 1962, is hereby amended—

(a) by the deletion in subsection (2) of the word "and" at the end of paragraph *(l)* and the addition in subsection (2) after paragraph *(m)* of the following paragraphs:

"*(n)* a statement confirming that the applicant complied with any registration requirements under any Act administered by the Commissioner, with regard to any tax for which the applicant is liable, unless the application concerns a ruling to determine if the applicant must register under any Act administered by the Commissioner; and

(o) a statement confirming that all returns required to be rendered by that applicant in terms any Act administered by the Commissioner have been rendered and any taxes, duties or levies due to the Commissioner have been paid or arrangements acceptable to the Commissioner have been made for the submission of any outstanding returns or for the payment of any outstanding taxes, duties or levies."; and

(b) by the deletion in subsection (3) of the word "and" at the end of paragraph *(a)*, the insertion in subsection (3) of the word "and" at the end of paragraph *(b)*

Wysiging van artikel 3 van Wet 58 van 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 en artikel 2 van Wet 61 van 2008

14. (1) Artikel 3 van die Inkomstebelastingwet, 1962, word hierby gewysig—

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

"*(b)* artikel 6, artikel 8(4)*(b), (c), (d)* en *(e),* artikel 9D, artikel 10(1)*(e), (i*A*), (j)* en *(n*B*),* artikel 11*(e), (f), (g), (g*A*), (j), (l), (t), (u)* en *(w),* artikel 12B(6), artikel 12C, artikel 12E, artikel 12G, artikel 12J(6), (6A) en (7), artikel 13, artikel 14, artikel 15, artikel 22(1), (3) en (5), artikel 24(2), artikel 24A(6), artikel 24C, artikel 24D, artikel 24I, artikel 25D, artikel 27, artikel 28(2)*(c*A*)*, artikel 30, artikel 30A, artikel 30B, artikel 31, artikel 35(2), artikel 37A, artikel 38(4), artikel 44(13)*(a)*, artikel 47(6)*(c)*(i), artikel 57, artikel 76A, artikel 80B en artikel 80S;";

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

"*(e)* paragrawe 14(6), 18, 19(1), 20, 21, 24 en 27 van die Vierde Bylae;";

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

"*(f)* paragrawe 10(3) en (4), 11(2) en (7), 12(1) en 13 van die Sesde Bylae;";

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

"*(g)* paragrawe 2, 3, 6, 7(6), (7) en (8), 9 en 11 van die Sewende Bylae; en";

(e) deur in subartikel (4) die volgende paragaaf na paragraaf *(g)* te voeg:

"*(h)* paragrawe 12(5)*(c)*(i), 29(2A), 29(7), 31(2), 65(1)*(d)* en 66(1)*(e)* van die Agtste Bylae.".

(2) Subartikel (1)*(a)*, in soverre dit op artikel 30B van die Inkomstebelastingwet, 1962, betrekking het, tree op datum van promulgasie van hierdie Wet in werking.

Wysiging van artikel 76E van Wet 58 van 1962, soos ingevoeg deur artikel 12 van Wet 34 van 2004

15. Artikel 76E van die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur die word "en" aan die einde van paragraaf *(l)* in subartikel (2) te skrap en deur die volgende paragrawe na paragraaf *(m)* in subartikel (2) by te voeg:

"*(n)* 'n verklaring wat bevestig dat die applikant enige registrasievereistes ingevolge enige Wet deur die Kommissaris geadministreer, met betrekking tot enige belasting waarvoor die applikant aanspreeklik is, nagekom het, tensy die aansoek 'n beslissing behels ten einde te bepaal of die applikant moet registreer ingevolge enige Wet geadministreer deur die Kommissaris, al dan nie; en

(o) 'n verklaring wat bevestig dat alle opgawes wat vereis word deur die applikant ingedien moet word ingevolge enige Wet geadministreer deur die Kommissaris ingedien is en enige belastings, regte of heffings verskuldig aan die Kommissaris betaal is of die nodige reëlings, aanvaarbaar vir die Kommissaris, vir die indien van enige uitstaande opgawes of vir die betaling van enige uitstaande belastings, regte of heffings, gemaak is.";" en

(b) deur die woord "en" aan die einde van paragraaf *(a)* in subartikel (3) te skrap, die woord "en" aan die einde van paragraaf *(b)* in subartikel (3) by te voeg en

and the addition in subsection (3) after paragraph *(b)* of the following paragraph:

"*(c)* where the class members are identifiable and number less than 10, a statement confirming that each class member has fully complied with its relevant obligations under any Act administered by the Commissioner or has made arrangements acceptable to the Commissioner to do so.".

Amendment of section 76G of Act 58 of 1962, as inserted by section 12 of Act 34 of 2004 and amended by section 4 of Act 9 of 2007 and section 8 of Act 61 of 2008

16. Section 76G of the Income Tax Act, 1962, is hereby amended by the deletion in subsection (1) of the word "or" at the end of paragraph *(c)*, the substitution in subsection (1) for the full stop at the end of paragraph *(d)* of a semi-colon and the addition in subsection (1) after paragraph *(d)* of the following paragraphs:

"*(e)* where the applicant has not complied with any registration requirements under any Act administered by the Commissioner, with regard to any tax for which the applicant is liable, unless the application concerns a ruling to determine if the applicant must register under any such Act;

(f) where all returns required to be rendered by that applicant in terms of any Act administered by the Commissioner have been not been rendered, or where any taxes, duties or levies due to the Commissioner have not been paid and no arrangements acceptable to the Commissioner have been made for the submission of any outstanding returns or for the payment of any outstanding taxes, duties or levies; or

(g) where the class members are identifiable and number less than 10 each class member has not fully complied with its relevant obligations under any Act administered by the Commissioner and has not made arrangements acceptable to the Commissioner to do so.".

Amendment of section 89*quat* of Act 58 of 1962, as inserted by section 34 of Act 121 of 1984 and amended by section 22 of Act 65 of 1986, section 18 of Act 70 of 1989, section 15 of Act 140 of 1993, section 42 of Act 113 of 1993, section 33 of Act 21 of 1995, section 24 of Act 36 of 1996, section 50 of Act 59 of 2000, section 29 of Act 5 of 2001, section 49 of Act 74 of 2002, section 17 of Act 34 of 2004 and section 18 of Act 4 of 2008

17. (1) Section 89*quat* of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) Where the Commissioner having regard to the circumstances of the case is satisfied that **[any amount has been included in the taxpayer's taxable income or that any deduction, allowance, disregarding or exclusion claimed by the taxpayer has not been allowed, and the taxpayer has on reasonable grounds contended that such amount should not have been so included or that such deduction, allowance, disregarding or exclusion should have been allowed,]** the interest payable in terms of subsection (2) is a result of circumstances beyond the control of the taxpayer, the Commissioner may**[, subject to the provisions of section 103(6),]** direct that interest shall not be paid in whole or in part by the taxpayer **[on so much of the said normal tax as is attributable to the inclusion of such amount or the disallowance of such deduction, allowance, disregarding or exclusion]**.

(2) Subsection (1) comes into operation on 1 November 2010 and applies to years of assessment ending on or after that date.

die volgende paragraaf na paragraaf *(b)* in subartikel (3) by te voeg:

"*(c)* waar die lede van 'n klas identifiseerbaar en minder as 10 is, 'n verklaring wat bevestig dat elke lid van die klas sy of haar verpligtinge ingevolge enige Wet deur die Kommissaris geadministreer nagekom het of dat reëlings, aanvaarbaar vir die Kommissaris, tot dien effekte getref is.".

Wysiging van artikel 76G van Wet 58 van 1962, soos ingevoeg deur artikel 12 van Wet 34 van 2004 en gewysig deur artikel 4 van Wet 9 van 2007 en artikel 8 van Wet 61 van 2008

16. Artikel 76G van die Inkomstebelastingwet, 1962, word hierby gewysig deur die woord "of" aan die einde van paragraaf *(c)* in subartikel (1) te skrap, die punt aan die einde van paragraaf *(d)* in subartikel (1) met 'n kommapunt te vervang en die volgende paragrawe na paragraaf *(d)* in subartikel (1) by te voeg:

"*(e)* waar die applikant nie enige registrasievereistes ingevolge enige Wet deur die Kommissaris geadministreer, met betrekking tot enige belasting waarvoor die applikant aanspreeklik is, nagekom het nie, tensy die aansoek 'n beslissing behels ten einde te bepaal of die applikant moet registreer ingevolge enige sodanige Wet;

(f) waar alle opgawes wat deur die applikant ingedien moet word ingevolge enige Wet geadministreer deur die Kommissaris nie ingedien is nie of indien enige belastings, regte of heffings verskuldig aan die Kommissaris nie betaal is en geen reëlings, aanvaarbaar vir die Kommissaris, vir die indien van enige uitstaande opgawes of vir die betaling van enige uitstaande belastings, regte of heffings, gemaak is nie."; of

(g) waar die lede van 'n klas identifiseerbaar is en minder as 10 is, elke lid van die klas nie sy of haar verpligtinge ingevolge enige Wet deur die Kommissaris geadministreer nagekom het nie en nie reëlings, aanvaarbaar vir die Kommissaris, te dien effekte getref het nie.".

Wysiging van artikel 89*quat* van Wet 58 van 1962, soos ingevoeg deur artikel 34 van Wet 121 van 1984 en gewysig deur artikel 22 van Wet 65 van 1986, artikel 18 van Wet 70 van 1989, artikel 15 van Wet 140 van 1993, artikel 42 van Wet 113 van 1993, artikel 33 van Wet 21 van 1995, artikel 24 van Wet 36 van 1996, artikel 50 van Wet 59 van 2000, artikel 29 van Wet 5 van 2001, artikel 49 van Wet 74 van 2002, artikel 17 van Wet 34 van 2004 en artikel 18 van Wet 4 van 2008

17. (1) Artikel 89*quat* van die Inkomstebelastingwet, 1962, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

"(3) Waar die Kommissaris met inagneming van die omstandighede van die geval oortuig is dat **['n bedrag in die belastingpligtige se belasbare inkomste ingesluit is of dat 'n aftrekking, vermindering, verontagsaming of uitsluiting wat deur die belastingpligtige geëis is, nie toegelaat is nie, en die belastingpligtige op redelike gronde aangevoer het dat bedoelde bedrag nie aldus ingesluit moes gewees het nie of dat bedoelde aftrekking, vermindering, verontagsaming of uitsluiting toegelaat moes gewees het,]** die rente ingevolge subartikel (2) betaalbaar die gevolg is van omstandighede buite die belastingpligtige se beheer, kan die Kommissaris**[, behoudens die bepalings van artikel 103 (6),]** gelas dat rente, in geheel of gedeeltelik, nie deur die belastingpligtige betaal word nie **[op soveel van genoemde normale belasting as wat toeskryfbaar is aan die insluiting van bedoelde bedrag of die verwerping van bedoelde aftrekking, vermindering, verontagsaming of uitsluiting]**.".

(2) Subartikel (1) tree op 1 November 2010 in werking en is op jare van aanslag wat op of na daardie datum eindig van toepassing.

Amendment of paragraph 1 of Fourth Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and 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 and section 17 of Act 18 of 2009

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

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

"*(b)* any amount required to be included in such person's gross income under paragraph *(i)* of that definition, excluding an amount described in paragraph 7 of the Seventh Schedule;";

(b) by the substitution for subparagraph *(c*A*)* of the definition of **"remuneration"** of the following paragraph:

"*(c*A*)* 80 per cent of the amount of any allowance or advance in respect of transport expenses referred to in section 8(1)*(b)*, other than any such allowance or advance contemplated in section 8(1)*(b)*(iii) which is based on the actual distance travelled by the recipient, and which is calculated at a rate per kilometre which does not exceed the appropriate rate per kilometre fixed by the Minister of Finance under section 8(1)*(b)*(iii): Provided that where the employer is satisfied that at least 80 per cent of the use of the motor vehicle for a year of assessment will be for business purposes, then only 20 per cent of the amount of such allowance or advance must be included;";

(c) by the addition after paragraph *(c*A*)* of the definition of **"remuneration"** of the following paragraph:

"*(c*B*)* 80 per cent of the amount of the fringe benefit as determined in terms of paragraph 7 of the Seventh Schedule: Provided that where the employer is satisfied that at least 80 per cent of the use of the motor vehicle for a year of assessment will be for business purposes, then only 20 per cent of such amount must be included;"; and

(d) by the addition after paragraph *(cc)* of the definition of **"provisional taxpayer"** of the following paragraph:

"*(dd)* a person exempt from payment of provisional tax in terms of paragraph 18.".

(2) Subsection (1)*(a)*, *(b)* and *(c)* come into operation for years of assessment commencing on or after 1 March 2011.

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 and section 67 of Act 35 of 2007

19. Paragraph 11A of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in subparagraph (2) for the proviso of the following proviso:

": Provided that where that person is an "associated institution", as defined in paragraph 1 of the Seventh Schedule, in relation to any employer who pays or is liable to pay to that employee any amount by way of remuneration during the year

Wysiging van paragraaf 1 van Vierde Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963 en 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 en artikel 17 van Wet 18 van 2009

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

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

"*(b)* 'n bedrag wat by bedoelde persoon se bruto inkomste ingevolge paragraaf *(i)* van daardie omskrywing ingereken moet word, maar uitgesluit 'n bedrag soos in paragraaf 7 van die Sewende Bylae beskryf;";

(b) deur subparagraaf *(c*A*)* van die omskrywing van **"besoldiging"** deur die volgende paragraaf te vervang:

"*(c*A*)* 80 persent van die bedrag van enige toelae of voorskot ten opsigte van reiskoste bedoel in artikel 8(1)*(b)*, behalwe enige bedoelde toelae of voorskot beoog in artikel 8(1)*(b)*(iii) wat gebaseer is op die werklike afstand wat deur die ontvanger afgelê is, en wat bereken is teen 'n skaal per kilometer wat nie die toepaslike skaal per kilometer deur die Minister van Finansies ingevolge genoemde artikel 8(1)*(b)*(iii) bepaal, te bowe gaan nie: Met dien verstande dat waar die werkgewer oortuig is dat ten minste 80 persent van die gebruik van die motorvoertuig in 'n jaar van aanslag vir besigheidsdoeleindes sal wees, slegs 20 persent van die bedrag van die toelae of voorskot ingesluit moet word;";

(c) deur die volgende paragraaf na paragraaf *(c*A*)* van die omskrywing van **"besoldiging"** by te voeg:

"*(c*B*)* 80 persent van die bedrag van die byvoordeel soos bepaal ingevolge paragraaf 7 van die Sewende Bylae: Met dien verstande dat waar die werkgewer oortuig is dat ten minste 80 persent van die gebruik van die motorvoertuig in 'n jaar van aanslag vir besigheidsdoeleindes sal wees, slegs 20 persent van die bedrag ingesluit moet word;"; en

(d) deur die volgende paragraaf na paragraaf *(cc)* van die omskrywing van **"voorlopige belastingpligtige"** by te voeg:

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

(2) Subartikel (1)*(a)*, *(b)* en *(c)* tree in werking vir jare van aanslag wat op of na 1 Maart 2011 'n aanvang neem.

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 en artikel 67 van Wet 35 van 2007

19. Paragraaf 11A van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur die voorbehoudsbepaling in subparagraaf (2) deur die volgende voorbehoudsbepaling te vervang:

": Met dien verstande dat waar daardie persoon 'n "verwante inrigting", soos in paragraaf 1 van die Sewende Bylae omskryf, is met betrekking tot enige werkgewer wat gedurende die jaar van aanslag waartydens die wins soos in

of assessment during which the gain contemplated in subparagraph (1) arises; and—

[(i) is an "associated institution", as defined in paragraph 1 of the Seventh Schedule, in relation to any employer who pays or is liable to pay to that employee any amount by way of remuneration during the year of assessment during which the gain contemplated in subparagraph (1) arises; and

(ii) is or will be unable, for the reason described in subparagraph (5), to deduct or withhold the amount of employees' tax or part of it in respect of that gain during that year of assessment,]

(i) is not resident nor has a representative employer; or

(ii) is unable to deduct or withhold the full amount of employees' tax during the year of assessment during which the gain arises, by reason of the fact that the amount to be deducted or withheld from that employee by way of employees' tax exceeds the amount from which the deduction or withholding can be made,

that person and that employer must deduct or withhold from the remuneration payable by them to that employee during that year of assessment an aggregate amount equal to the employees' tax payable in respect of that gain and shall be jointly and severally liable for that employees' tax.".

Amendment of paragraph 11B of Fourth Schedule to Act 58 of 1962, as amended by section 41 of Act No 90 of 1988, section 22 of Act 70 of 1989, section 47 of Act 101 of 1990, section 46 of Act 129 of 1991, section 34 of Act 141 of 1992, section 40 of Act 21 of 1995, section 35 of Act 36 of 1996, section 40 of Act 21 of 1995, section 35 of Act 36 of 1996, section 48 of Act 28 of 1997, section 53 of Act 30 of 1998, section 56 of Act 59 of 2000, section 33 of Act 30 of 2002, section 56 of Act 74 of 2002, section 22 Act 16 of 2004, section 43 of Act 20 of 2006, section 105 of Act 8 of 2007 and section 44 of Act 3 of 2008

20. Paragraph 11B of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in subparagraph (2) for the words following paragraph *(b)* of the following words:

"be an amount (to be known as Standard Income Tax on Employees) which shall, subject to the provisions of subparagraphs (2A) and (4), be **[finally]** determined by the employer at the end of the tax period under the provisions of subparagraph (3).".

Amendment of paragraph 12 of Fourth Schedule to Act 58 of 1962, as inserted by section 43 of Act 53 of 1999 and amended by section 15 of Act 61 of 2008

21. Paragraph 12 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in subparagraph (1) for items *(a)* and *(b)* of the following items:

"*(a)* has failed to submit a declaration or furnish a return as required in terms of paragraph 14**[(1)]** (2) or (3);

(b) has submitted a declaration or furnished a return as required in terms of paragraph 14 (2) or (3) but the Commissioner is not satisfied with the declaration or return;".

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 61 of 1990, section 57 of Act 74 of 2002, section 22 of Act 4 of 2008, section 16 of Act 61 of 2008 and section 21 of Act 18 of 2009

22. Paragraph 14 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (6) of the following subparagraph:

"(6) If an employer fails to render to the Commissioner a return referred to in subparagraph (3) within the period prescribed in that subparagraph, that employer shall be required to pay a penalty equal to 10 per cent of the total amount of

subparagraaf (1) bedoel, ontstaan, enige bedrag by wyse van besoldiging aan daardie werknemer betaal of verplig is om te betaal; en—

[(i) 'n "verwante inrigting", soos in paragraaf 1 van die Sewende Bylae omskryf, is met betrekking tot enige werkgewer wat gedurende die jaar van aanslag waartydens die wins soos in subparagraaf (1) bedoel, ontstaan, enige bedrag by wyse van besoldiging aan daardie werknemer betaal of verplig is om dit te betaal; en

(ii) nie in staat is of sal wees om, vir die redes in subparagraaf (5) uiteengesit, die bedrag van werknemersbelasting of gedeelte daarvan, ten opsigte van daardie wins gedurende daardie jaar van aanslag af te trek of terug te hou nie,]

(i) nie inwoners is en ook nie 'n verteenwoordigende werkgewer het nie; of

(ii) nie in staat is om die volle bedrag van werknemersbelasting gedurende daardie jaar van aanslag af te trek of terug te hou nie, as gevolg van die feit dat die bedrag wat aldus afgetrek of teruggehou moet word van sodanige werknemers by wyse van werknemersbelasting, die bedrag waarvan die aftrekking of terughouding gemaak kan word, oorskry,

moet daardie persoon en daardie werkgewer van die besoldiging deur hulle gedurende daardie jaar van aanslag aan daardie werknemer betaalbaar, 'n totale bedrag gelykstaande aan die werknemersbelasting ten opsigte van daardie wins betaalbaar aftrek of terughou, en is hulle gesamentlik en afsonderlik vir daardie werknemersbelasting aanspreeklik.''.

Wysiging van paragraaf 11B van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 41 van Wet 90 van 1988, artikel 22 van Wet 70 van 1989, artikel 47 van Wet 101 van 1990, artikel 46 van Wet 129 van 1991, artikel 34 van Wet 141 van 1992, artikel 40 van Wet 21 van 1995, artikel 35 van Wet 36 van 1996, artikel 40 van Wet 21 van 1995, artikel 35 van Wet 36 van 1996, artikel 48 van Wet 28 van 1997, artikel 53 van Wet 30 van 1998, artikel 56 van Wet 59 van 2000, artikel 33 van Wet 30 van 2002, artikel 56 van Wet 74 van 2002, artikel 22 van Wet 16 van 2004, artikel 43 van Wet 20 van 2006, artikel 105 van Wet 8 van 2007 en artikel 44 van Wet 3 van 2008

20. Paragraaf 11B van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur woorde wat volg op subparagraaf *(b)* in paragraaf (2) deur die volgende woorde te vervang:

"'n bedrag (Standaard Inkomstebelasting op Werknemers te heet) wat, behoudens die bepalings van subparagrawe (2A) en (4), aan die einde van die belastingtydperk ingevolge die bepalings van subparagraaf (3) **[finaal]** deur die werkgewer vasgestel word.''.

Wysiging van paragraaf 12 van Vierde Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 43 van Wet 53 van 1999 en gewysig deur artikel 15 van Wet 61 van 2008

21. Paragraaf 12 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur items *(a)* en *(b)* in subparagraaf (1) deur die volgende items te vervang:

"*(a)* nagelaat het om 'n verklaring te verstrek of opgawe in te dien soos ingevolge paragraaf 14**[(1)]**(2) of (3) vereis;

(b) 'n verklaring of opgawe soos ingevolge paragraaf 14(2) of (3) vereis ingedien het maar die Kommissaris is nie tevrede met die verklaring of opgawe nie;''.

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 61 van 1990, artikel 57 van Wet 74 van 2002, artikel 22 van Wet 4 van 2008, artikel 16 van Wet 61 van 2008 en artikel 21 van Wet 18 van 2009

22. Paragraaf 14 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (6) deur die volgende subparagraaf te vervang:

"(6) Indien 'n werkgewer nalaat om 'n opgawe bedoel in subparagraaf (3) aan die Kommissaris te lewer binne die tydperk in daardie subparagraaf voorgeskryf, moet daardie werkgewer 'n boete betaal gelykstaande aan 10 persent van die totale

employees' tax deducted or withheld from the remuneration of employees for **[during]** the period **[described in]** relating to the return required in terms of that subparagraph: Provided that the Commissioner may remit that penalty or portion thereof if he or she is satisfied that the circumstances warrant it.''.

Amendment of paragraph 3 of Seventh Schedule to Act 58 of 1962

23. Paragraph 3 of the Seventh Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (2) of the following subparagraph:

''(2) The Commissioner may, if no determination is made, or if such determination appears to him or her to be incorrect, re-determine such cash equivalent—

(a) and issue the employer with a notice of assessment in terms of paragraph 12 of the Fourth Schedule for the unpaid amount of employees' tax that is required to be deducted or withheld from such cash equivalent; or

(b) upon the assessment of the liability for normal tax of the employee to whom such taxable benefit has been granted.''.

Amendment of section 4 of Act 91 of 1964

24. (1) Section 4 of the Customs and Excise Act, 1964, is hereby amended—

(a) by the deletion in the first proviso to subsection (3) of the word ''or'' after paragraph (iii), the substitution in the proviso to subsection (3) for the full-stop at the end of paragraph (v) of the expression ''; or'' and the addition in the proviso to subsection (3) of the following paragraph:

''(vi) disclosing to the Chief Commissioner of the International Trade Administration Commission such information in relation to imports and exports and importers and exporters as may be required by that Chief Commissioner for purposes of performing any function conferred on the Chief Commissioner by or in terms of the International Trade Administration Act, 2002 (Act No. 71 of 2002):''; and

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

''(3A) The Statistician General or the Director-General of the Department of Trade and Industry or the National Treasury as defined in the Exchange Control Regulations, 1961, or the Governor of the South African Reserve Bank or the National Commissioner of the South African Police Service or the National Director of Public Prosecutions or the Director-General of the National Treasury or any person acting under the direction and control of such Statistician-General or Director-General of the Department of Trade and Industry or Governor of the South African Reserve Bank or National Commissioner of the South African Police Service or National Director of Public Prosecutions or the Director-General of the National Treasury or the Chief Commissioner of the International Trade Administration Commission shall not disclose any information supplied under the proviso to subsection (3) to any person or permit any person to have access thereto, except in the exercise of his or her powers or the carrying out of his or her duties under any Act from which such powers or duties are derived.''.

(2) Subsection (1) is deemed to have come into operation on 1 June 2003.

Continuation of amendments made under section 119A of Act 91 of 1964

25. Any rule made under section 119A of the Customs and Excise Act, 1964, or any amendment or withdrawal of or insertion in such rule during the period 1 October 2009 up to and including 31 May 2010 shall not lapse by virtue of section 119A(3) of that Act.

bedrag aan werkgewerbelasting afgetrek of weerhou van die besoldiging van werknemers **[gedurende]** vir die tydperk wat met die opgawe soos ingevolge **[in]** daardie subparagraaf vereis, verband hou **[beskryf]**: Met dien verstande dat die Kommissaris daardie boete of gedeelte daarvan kan kwytskeld indien hy of sy tevrede is dat die omstandighede dit regverdig.''.

Wysiging van paragraaf 3 van Sewende Bylae by Wet 58 van 1962

23. Paragraaf 3 van die Sewende Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagraaf (2) deur die volgende subparagraaf te vervang:

''(2) Die Kommissaris kan, waar geen vasstelling gemaak is nie of indien bedoelde vasstelling vir hom of haar onjuis blyk te wees, bedoelde kontantekwivalent hervasstel—

(a) en 'n kennisgewing van aanslag ingevolge paragraaf 12 van die Vierde Bylae aan die werkgewer uitreik vir die onbetaalde bedrag werknemersbelasting wat vereis word om van bedoelde kontantekwivalent afgetrek of teruggehou te word; of

(b) by die aanslaan van die aanspreeklikheid vir normale belasting van die werknemer aan wie bedoelde voordeel verleen is.''.

Wysiging van artikel 4 van Wet 91 van 1964

24. (1) Artikel 4 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

(a) deur in die eerste voorbehoudsbepaling tot subartikel (3) die woord ''of'' na paragraaf (iii) te skrap, in die voorbehoudsbepaling tot subartikel (3) die punt aan die einde van paragraaf (v) deur die uitdrukking ''; of'' te vervang en in die voorbehoudsbepaling tot subartikel (3) die volgende paragraaf by te voeg:

''(vi) aan die Hoofkommissaris van die Internasionale Handels-administrasiekommissie sodanige inligting in verband met invoere en uitvoere en invoerders en uitvoerders te openbaar wat deur daardie Hoofkommissaris vereis word vir doeleindes om enige funksie te verrig wat aan die Hoofkommissaris deur of ingevolge die Internasionale Handelsadministrasiewet, 2002 (Wet No. 71 van 2002), verleen is:''; en

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

''(3A) Die Statistikusgeneraal of die Direkteur-generaal van die Departement van Handel en Nywerheid of die Nasionale Tesourie soos omskryf in die Devisiebeheerregulasies,1961 of die Goewerneur van die Suid-Afrikaanse Reserwebank of die Nasionale Kommissaris van die Suid-Afrikaanse Polisiediens of die Nasionale Direkteur van Openbare Vervolgings of die Direkteur-generaal van die Nasionale Tesourie of enige persoon wat in opdrag en onder beheer van daardie Statistikusgeneraal of die Direkteur-generaal van Handel en Nywerheid of die Goewerneur van die Suid-Afrikaanse Reserwebank of die Nasionale Kommissaris van die Suid-Afrikaanse Polisie of die Nasionale Direkteur van Openbare Vervolgings of die Direkteur-generaal van die Nasionale Tesourie of die Hoofkommissaris van die Internasionale Handelsadministrasiekommissie, optree, mag nie enige inligting wat ingevolge die voorbehoudsbepaling by subartikel (3) verskaf is aan enige persoon openbaar nie of toelaat dat enige persoon toegang daartoe verkry nie, behalwe in die uitoefening van sy of haar bevoegdhede of die uitvoering van sy of haar pligte kragtens enige Wet waarvan sodanige bevoegdhede of pligte ontleen word.''.

(2) Subartikel (1) word geag op 1 Junie 2003 in werking te getree het.

Voortduring van wysigings kragtens artikel 119A van Wet 91 van 1964 aangebring

25. Enige reël kragtens artikel 119A van die Doeane- en Aksynswet, 1964, uitgevaardig of enige wysiging of intrekking of invoeging van sodanige reël gedurende die tydperk 1 Oktober 2009 tot en met 31 Mei 2010 verval nie uit hoofde van artikel 119A(3) van daardie Wet nie.

Amendment of section 1 of Act 89 of 1991, as amended by section 21 of Act 136 of 1991, paragraph 1 of Government Notice 2695 of 8 November 1991, section 12 of Act 136 of 1992, section 1 of Act 61 of 1993, section 22 of Act 97 of 1993, section 9 of Act 20 of 1994, section 18 of Act 37 of 1996, section 23 of Act 27 of 1997, section 34 of Act 34 of 1997, section 81 of Act 53 of 1999, section 76 of Act 30 of 2000, section 64 of Act 59 of 2000, section 65 of Act 19 of 2001, section 148 of Act 60 of 2001, section 114 of Act 74 of 2002, section 47 of Act 12 of 2003, section 164 of Act 45 of 2003, section 43 of Act 16 of 2004, section 92 of Act 32 of 2004, section 8 of Act 10 of 2005, section 101 of Act 31 of 2005, section 40 of Act 9 of 2006, section 77 of Act 20 of 2006, section 81 of Act 8 of 2007, section 104 of Act 35 of 2007, section 68 of Act 3 of 2008 and section 104 of Act 60 of 2008

26. Section 1 of the Value-Added Tax Act, 1991, is hereby amended by the substitution in the definition of **"designated entity"** for paragraph (iii) of the following paragraph:

''(iii) which is a party to a 'Public Private Partnership Agreement' as defined in Regulation 16 of the Treasury Regulations issued in terms of section 76 of the Public Finance Management Act, 1999 (Act No. 1 of 1999), to the extent that that party supplies goods or services in terms of that Agreement to the 'institution' defined in that Regulation;''.

Amendment of section 9 of Act 89 of 1991, as amended by section 25 of Act 136 of 1991, section 25 of Act 97 of 1993, section 21 of Act 46 of 1996, section 26 of Act 27 of 1997, section 167 of Act 45 of 2003, section 96 of Act 32 of 2004, section 103 of Act 31 of 2005, section 172 of Act 34 of 2005 and section 28 of Act 36 of 2007

27. Section 9 of the Value-Added Tax Act, 1991, is hereby amended by the substitution in subsection (2) for paragraph *(d)* of the following paragraph:

''*(d)* where the supply is for a consideration in money received by the supplier by means of any machine, meter or other device operated by a coin **[or]**, paper currency, token or by any other means—

(i) in the case of such supplier, at the time any such coin, paper currency or token is taken from that machine, meter or other device by or on behalf of the supplier or an amount is received by the supplier by other means; and

(ii) in the case of the recipient of such supply at the time the coin, paper currency or token is inserted into that machine, meter or other device by or on behalf of the recipient or when payment is tendered through other means;''.

Amendment of section 14 of Act 89 of 1991, as amended by section 171 of Act 45 of 2003 and section 101 of Act 32 of 2004

28. (1) Section 14 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) Where tax is payable in terms of section 7(1)*(c)* in respect of the supply of imported services the recipient shall within 30 days of the date referred to in subsection (2)—

(a) furnish the Commissioner with a declaration (in such form as the Commissioner may prescribe) containing such information as may be required; and

(b) calculate the tax payable on the value of the imported services at the rate of tax in force on the date of supply of the imported services and pay such tax to the Commissioner:

Provided that where the recipient is a vendor, that vendor must calculate the tax payable on the value of the imported services at the rate of tax in force on the date of supply of the imported services and must furnish the Commissioner with a return reflecting the information required for the purposes of the calculation of the tax in terms of section 14 and pay such tax to the Commissioner in accordance with section 28.''.

(2) Subsection (1) comes into operation on 1 February 2011.

Wysiging van artikel 1 van Wet 89 van 1991, soos gewysig deur artikel 21 van Wet 136 van 1991, paragraaf 1 van Goewermentskennisgewing 2695 van 8 November 1991, artikel 12 van Wet 136 van 1992, artikel 1 van Wet 61 van 1993, artikel 22 van Wet 97 van 1993, artikel 9 van Wet 20 van 1994, artikel 18 van Wet 37 van 1996, artikel 23 van Wet 27 van 1997, artikel 34 van Wet 34 van 1997, artikel 81 van Wet 53 van 1999, artikel 76 van Wet 30 van 2000, artikel 64 van Wet 59 van 2000, artikel 65 van Wet 19 van 2001, artikel 148 van Wet 60 van 2001, artikel 114 van Wet 74 van 2002, artikel 47 van Wet 12 van 2003, artikel 164 van Wet 45 van 2003, artikel 43 van Wet 16 van 2004, artikel 92 van Wet 32 van 2004, artikel 8 van Wet 10 van 2005, artikel 101 van Wet 31 van 2005, artikel 40 van Wet 9 van 2006, artikel 77 van Wet 20 van 2006, artikel 81 van Wet 8 van 2007, artikel 104 van Wet 35 van 2007, artikel 68 van Wet 3 van 2008 en artikel 104 van Wet 60 van 2008

26. Artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur paragraaf (iii) in die omskrywing van **"aangewese entiteit"** deur die volgende paragraaf te vervang:

"(iii) wat 'n party by 'n "Publieke Privaat Vennootskapooreenkoms" is soos omskryf in Regulasie 16 van die Tesourie Regulasies uitgereik in terme van artikel 76 van die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999), namate daardie party goed of dienste lewer ingevolge daardie Ooreenkoms aan die "inrigting" in daardie Regulasie omskryf;".

Wysiging van artikel 9 van Wet 89 van 1991, soos gewysig deur artikel 25 van Wet 136 van 1991, artikel 25 van Wet 97 van 1993, artikel 21 van Wet 46 van 1996, artikel 26 van Wet 27 van 1997, artikel 167 van Wet 45 van 2003, artikel 96 van Wet 32 van 2004, artikel 103 van Wet 31 van 2005, artikel 172 van Wet 34 van 2005 en artikel 28 van Wet 36 van 2007

27. Artikel 9 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur in subartikel (2) paragraaf *(d)* deur die volgende paragraaf te vervang:

"*(d)* waar die lewering vir 'n vergoeding in geld is wat deur die leweraar ontvang word by wyse van 'n masjien, meter of ander toestel wat met 'n muntstuk **[of]**, papiernote, teken of op enige ander wyse in werking gestel word—

(i) in die geval van daardie leweraar, op die tydstip waarop bedoelde muntstuk, papiernote of teken deur of namens die leweraar uit die masjien, meter of toestel gehaal word of 'n bedrag op 'n ander wyse deur die leweraar ontvang word; en

(ii) in die geval van die ontvanger van daardie lewering, op die tydstip waarop die muntstuk, papiernote of teken in daardie masjien, meter of ander toestel deur of ten behoewe van die ontvanger ingesit word of betaling op 'n ander wyse getender word;".

Wysiging van artikel 14 van Wet 89 van 1991, soos gewysig deur artikel 171 van Wet 45 van 2003 en artikel 101 van Wet 32 van 2004

28. (1) Artikel 14 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Waar belasting ingevolge artikel 7(1)*(c)* betaalbaar is ten opsigte van die lewering van ingevoerde dienste, moet die ontvanger binne 30 dae na die datum in subartikel (2) bedoel—

(a) 'n verklaring (in die vorm deur die Kommissaris voorgeskryf) aan die Kommissaris verstrek wat die inligting bevat wat benodig mag word; en

(b) die belasting wat op die waarde van die ingevoerde dienste betaalbaar is, bereken teen die belastingskaal van krag op die datum van die lewering van die ingevoerde dienste en daardie belasting aan die Kommissaris betaal:

Met dien verstande dat waar die ontvanger 'n ondernemer is, daardie ondernemer die belasting betaalbaar op die waarde van die ingevoerde dienste moet bereken teen die koers van belasting van krag op die datum van die lewering van die ingevoerde dienste en die Kommissaris van 'n opgawe wat die inligting vereis vir doeleindes van die berekening van die belasting ingevolge artikel 14 moet voorsien en bedoelde belasting aan die Kommissaris ooreenkomstig artikel 28 betaal.".

(2) Subartikel (1) tree op 1 Februarie 2011 in werking.

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 and section 30 of Act 36 of 2007

29. Section 16 of the Value-Added Tax Act, 1991, is hereby amended by the substitution in subsection (2) for paragraph *(b)* of the following paragraph:

"*(b)* (i) a **[tax invoice]** document as is acceptable to the Commissioner has been issued **[is]** in terms of section 20(6) **[or (7) not required to be issued, or a debit note or credit note is in terms of section 21 not required to be issued]**; or

(ii) a document issued by the supplier in compliance with section 20(7) or 21(5); or".

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 and section 35 of Act 18 of 2009

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

(a) by the substitution for subsection (6) of the following subsection:

"(6) Notwithstanding any other provision of this Act, a supplier shall not be required to provide a tax invoice if the total consideration for a supply is in money and does not exceed R50: Provided that the supplier shall provide the recipient with a document as is acceptable to the Commissioner."; and

(b) by the substitution for subsection (8) of the following subsection:

"(8) Notwithstanding anything in this section, where a supplier makes a supply (not being a taxable supply) of second-hand goods or of goods as contemplated in section 8(10) to a recipient, being a registered vendor, the recipient shall in the form as the Commissioner may prescribe, **[where the value of the supply is R1 000 or more, obtain and]** maintain a declaration by the supplier stating whether the supply is a taxable supply or not and shall further maintain sufficient records to enable the following particulars to be ascertained:

(a) (i) The name of the supplier and—

(aa) where the supplier is a natural person, his identity number; or

(bb) where the supplier is not a natural person, the name and identity number of the natural person representing the supplier in respect of the supply and any legally allocated registration number of the supplier:

Provided that the recipient—

(A) shall verify such name and identity number of any such natural person with reference to his identity document, as contemplated in section 1 of the Identification Act, 1997 (Act No. 68 of 1997), and**[, where the value of the supply is R1 000 or more,]** retain a photocopy of such name and identity number appearing in such identity document; or

(B) shall verify such name and registration number of any supplier other than a natural person with reference to its business letterhead or other similar document and**[, where**

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 en artikel 30 van Wet 36 van 2007

29. Artikel 16 van die Wet of Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur paragraaf *(b)* in subartikel (2) deur die volgende paragraaf te vervang:

"*(b)* (i) 'n **[belastingfaktuur]** dokument wat vir die Kommissaris aanvaarbaar is ingevolge artikel 20(6) of (7) uitgereik is **[nie uitgereik hoef te word nie of 'n debetnota of kreditnota ingevolge artikel 21 nie uitgereik hoef te word nie]**; of

(ii) 'n dokument wat deur die leweraar ter nakoming van artikel 20(7) of 21(5) uitgereik is; of".

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 en artikel 35 van Wet 18 van 2009

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

(a) deur subatikel (6) deur die volgende subartikel te vervang:

"(6) Ondanks 'n andersluidende bepaling van hierdie Wet hoef 'n leweraar nie 'n belastingfaktuur te verstrek nie indien die totale vergoeding vir 'n lewering in geld is en dit hoogstens R50 is: Met dien verstande dat die leweraar die ontvanger van 'n dokument wat vir die Kommissaris aanvaarbaar is, sal voorsien."; en

(b) deur subartikel (8) deur die volgende subartikel te vervang:

"(8) Ondanks enige bepaling van hierdie artikel, waar 'n leweraar 'n lewering maak (wat nie 'n belasbare lewering is nie) van tweedehandse goed of van goed soos in artikel 8(10) beoog aan 'n ontvanger wat 'n geregistreerde ondernemer is, moet die ontvanger in die vorm wat die Kommissaris mag voorskryf, **[waar die waarde van die lewering R1 000 of meer is,]** 'n verklaring deur die leweraar **[verkry en]** behou wat meld of die lewering 'n belasbare lewering is al dan nie en moet verder voldoende aantekeninge behou waaruit die volgende besonderhede vasgestel kan word:

(a) (i) Die naam van die leweraar en—

(aa) waar die leweraar 'n natuurlike persoon is, sy identiteitsnommer; of

(bb) waar die leweraar nie 'n natuurlike persoon is nie, die naam en identiteitsnommer van die natuurlike persoon wat die leweraar ten opsigte van die lewering verteenwoordig en enige regtens toegekende registrasienommer van die leweraar:

Met dien verstande dat die ontvanger—

(A) daardie naam en identiteitsnommer van 'n natuurlike persoon moet verifieer met verwysing na sy identiteitsdokument, soos beoog in artikel 1 van die Wet op Identifikasie, 1997 (Wet No. 68 van 1997), en**[, waar die waarde van die lewering R1 000 of meer is,]** 'n fotostaat van daardie naam en identiteitsnommer wat in bedoelde identiteitsdokument verskyn, moet behou; of

(B) daardie naam en registrasienommer van enige leweraar behalwe 'n natuurlike persoon moet verifieer met verwysing na sy besigheidsbriefhoof of ander soortgelyke dokument en**[, waar die waarde van die lewering**

the value of the supply is R1 000 or more,] retain a photocopy of such name and registration number appearing on such letterhead or document; and

(ii) the address of the supplier;

(b) the date upon which the second-hand goods were acquired or the goods were repossessed, as the case may be;

(c) a description of the goods;

(d) the quantity or volume of the goods;

(e) the consideration for the supply**[:]**; and

(f) proof and date of payment

[Provided that this subsection shall not require that recipient to keep such records where the total consideration for that supply is in money and does not exceed R50 or an amount determined by the Commissioner].''.

Amendment of section 28 of Act 89 of 1991, as amended by section 29 of Act 136 of 1992, section 79 of Act 30 of 2000, section 44 of Act 5 of 2001, section 158 of Act 60 of 2001, section 118 of Act 74 of 2002, section 179 of Act 45 of 2003, section 37 of Act 32 of 2005, section 32 of Act 36 of 2007 and section 41 of Act 61 of 2008

31. Section 28 of the Value-Added Tax Act, 1991, is hereby amended by the substitution in subsection (1) for paragraph *(a)* of the following paragraph:

''*(a)* furnish the Commissioner with a return reflecting such information as may be required for the purpose of the calculation of tax in terms of section 14 or 16; and''.

Amendment of section 8 of Act 4 of 2002, as amended by section 81 of Act 30 of 2002 and section 48 of Act 19 of 2009

32. (1) Section 8 of the Unemployment Insurance Contributions Act, 2002, is hereby amended by the substitution for subsection (2A) of the following subsection:

''(2A) Every employer shall—

(a) by such date or dates as prescribed by the Commissioner by notice in the *Gazette*; and

(b) if during any such period the employer ceases to carry on any business or other undertaking in respect of which the employer has paid or becomes liable to pay a contribution as determined in terms of section 6, or otherwise ceases to be an employer, within 14 days after the date on which the employer has so ceased to carry on that business or undertaking or to be an employer, as the case may be, or within such longer time as the Commissioner may approve,

render to the Commissioner such return as the Commissioner may prescribe.''.

(2) Subsection (1) is deemed to have come into operation on 30 September 2009.

Amendment of section 1 of Act 29 of 2008, as amended by section 61 of Act 18 of 2009

33. (1) Section 1 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby amended by the substitution in subsection (1) for paragraph *(b)* of the definition of ''year of assessment'' of the following paragraph:

''*(b)* in the case of any other person**[,]**—

(i) the period commencing on 1 March 2010 and ending on the last day of the financial year in which that period falls; or

(ii) the period commencing on the first day of that person's financial year and ending on the last day of that financial year, and if any financial year begins on any day other than the first day of a month, that financial year is deemed to begin on the first day of that month.''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2010.

R1 000 of meer is,] 'n fotostaat van daardie naam en registrasienommer wat op bedoelde briefhoof of dokument verskyn, moet behou; en

(ii) die adres van die leweraar;

(b) die datum waarop die tweedehandse goed verkry is of die goed weer in besit geneem is, na gelang van die geval;

(c) 'n beskrywing van die goed;

(d) die hoeveelheid of volume van die goed;

(e) die vergoeding vir die lewering**[:]**; en

(f) bewys van datum van betaling

[Met dien verstande dat hierdie subartikel nie vereis dat daardie ontvanger bedoelde aantekeninge behou waar die totale vergoeding vir daardie lewering in geld is en dit hoogstens R50 of 'n bedrag deur die Kommissaris vasgestel is nie].''.

Wysiging van artikel 28 van Wet 89 van 1991, soos gewysig deur artikel 29 van Wet 136 van 1992, artikel 79 van Wet 30 van 2000, artikel 44 van Wet 5 van 2001, artikel 158 van Wet 60 van 2001, artikel 118 van Wet 74 van 2002, artikel 179 van Wet 45 van 2003, artikel 37 van Wet 32 van 2005, artikel 32 van Wet 36 van 2007 en artikel 41 van Wet 61 van 2008

31. Artikel 28 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur in subartikel (1) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* aan die Kommissaris 'n opgawe verstrek bevattende die inligting wat vereis word vir die berekening van belasting ingevolge artikel 14 of 16; en''.

Wysiging van artikel 8 van Wet 4 van 2002, soos gewysig deur artikel 81 van Wet 30 van 2002 en artikel 48 van Wet 19 van 2009

32. (1) Artikel 8 van die Engelse weergawe van die ''Unemployment Insurance Contributions Act, 2002,'' word hierby gewysig deur subartikel (2A) deur die volgende subartikel te vervang:

''(2A) Every employer shall—

(a) by such date or dates as prescribed by the Commissioner by notice in the *Gazette*; and

(b) if during any such period the employer ceases to carry on any business or other undertaking in respect of which the employer has paid or becomes liable to pay a contribution as determined in terms of section 6, or otherwise ceases to be an employer, within 14 days after the date on which the employer has so ceased to carry on that business or undertaking or to be an employer, as the case may be, or with in such longer time as the Commissioner may approve,

render to the Commissioner such return as the Commissioner may prescribe.''.

(2) Subartikel (1) word geag op 30 September 2009 in werking te getree het.

Wysiging van artikel 1 van Wet 29 van 2008, soos gewysig deur artikel 61 van Wet 18 van 2009

33. (1) Artikel 1 van die ''Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo, wa 2008,'' word hierby gewysig deur in subartikel (1) paragraaf *(b)* van die omskrywing van **"ngwaga wa tekolo"** deur die volgende paragraaf te vervang:

''*(b)* lebakeng la motho mang kapa mang**[,]**—

(i) pakana ye e thomago ka 1 Matšhe 2010 gomme e felela ka letšatši la mafelelo la ngwaga wa ditšhelete wa pakana ye e welago ka fase ga wona; goba

(ii) pakana ye e thomago ka letšatši la mathomo la ngwaga wa ditšhelete wa motho yoo gomme o felela ka letšatši la mafelelo la wona ngwaga woo wa ditšhelete, eupša, ge e le gore ngwaga wa ditšhelete ofe kapa ofe o thoma ka letšatši ntle ga letšatši la mathomo la kgwedi, ngwaga woo wa ditšhelete o tšewa gore o thomile ka letšatši la mathomo la kgwedi yeo.''.

(2) Subartikel (1) word geag op 1 Maart 2010 in werking te getree het.

Amendment of section 2 of Act 29 of 2008, as amended by section 62 of Act 18 of 2009

34. (1) Section 2 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby amended—

(a) by the deletion in subsection (1) of the word ''or'' at the end of paragraph *(a)*;

(b) by the substitution in subsection (1) for paragraph *(b)* of the following paragraph:

''*(b)* wins or recovers a mineral resource extracted from within the Republic**[.]**; or'';

(c) by the addition in subsection (1) of the following paragraph:

''*(c)* elects to register for the purposes of this Act.''; and

(d) by the substitution in subsection (2)*(a)* for subparagraph (ii) of the following subparagraph:

''(ii) must apply to register with the Commissioner by **[31 January]** 28 February 2010; or''.

(2) Subsection (1) is deemed to have come into operation on 1 November 2009.

Amendment of section 4 of Act 29 of 2008, as amended by section 63 of Act 18 of 2009

35. (1) Section 4 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) Notwithstanding subsection (2), if an unincorporated body of persons—

(a) consists of two or more members; **[and]**

(b) **[holds]** one or more members of that unincorporated body hold a prospecting right, retention permit, exploration right, mining right, mining permit or production right granted pursuant to the Mineral and Petroleum Resources Development Act (or a lease or sublease mentioned in section 11 of the Mineral and Petroleum Resources Development Act in respect of such a right) **[in the name of that unincorporated body]**; and

(c) wins or recovers a mineral resource originating from within the Republic,

all the members of that unincorporated body may elect that the unincorporated body is deemed to be a person for the purposes of this Act **[and]**, the Royalty Act and the Income Tax Act as applied to the Royalty Act.''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2010.

Amendment of section 5 of Act 29 of 2008

36. (1) Section 5 of the Mineral and Petroleum Resources (Administration) Act, 2008, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) A registered person must—

(a) submit an estimate of the royalty payable in respect of a year of assessment if that person is registered within less than six months before the last day of that year; and

(b) make a payment equal to—

(i) one-half of the amount of the royalty so estimated; or

(ii) if the number of months in that year is less than 12, an amount which bears to the amount so estimated the same ratio as the number of months that have elapsed in that year bear to the total number of months in that year,

together with such return for that payment as the Commissioner may prescribe.''.

(2) Subsection (1) is deemed to have come into operation on 1 March 2010.

Wysiging van artikel 2 van Wet 29 van 2008, soos gewysig deur artikel 62 van Wet 18 van 2009

34. (1) Artikel 2 van die "Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo, wa 2008," word hierby gewysig—

(a) deur in subartikel (1) die woord **"goba"** aan die einde van paragraaf *(a)* te skrap;

(b) deur in subartikel (1) paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* thopa goba go hwetša gape setšweletšwa sa minerale seo se ntšhitšwego ka gare ga Repapliki**[.]**; goba";

(c) deur in subartikel (1) die volgende paragraaf by te voeg:

"*(c)* kgetha go ngwadiša ka mabaka a Molao wo."; en

(d) deur in subartikel (2)*(a)* subparagraaf (ii) deur die volgende subparagraaf te vervang:

"(ii) o swanetše go ingwadiša le Mokomišenare ka**[31 Janaware]** 28 Febereware 2010; goba".

(2) Subartikel (1) word geag op 1 November 2009 in werking te getree het.

Wysiging van artikel 4 van Wet 29 van 2008, soos gewysig deur artikel 63 van Wet 18 van 2009

35. (1) Artikel 4 van die "Molao wa Royalithi (Tshepediso) ya Methopo ya Diminerale le Petroliamo, wa 2008," word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Go sašetšwe karolwana ya (2), ge lekgotla la batho leo le sego khamphani—

(a) le na le maloko a mabedi goba go feta; **[gomme]**

(b) **[le bolela gore]** leloko le tee goba go feta, la lekgotla la batho leo le sego khamphanile na letokelo go lekola diminerale nageng, phemiti ya go ba mong wa moepo, tokelo ya go utulla diminerale, tokelo ya go rafa diminerale moepong, phemiti ya go rafa diminerale moepong goba tokelo ya tšweletšo tše di filwego go latela Molao wa Tlhabollo ya Methopo ya Diminerale le Petroleamo (goba khirišo goba khirišo ka mohiri tšeo go boletšwego ka tšona ka go karolo ya 11 ya Molao wa Tlhabollo ya Methopo ya Diminerale le Petroleamogo ya le ka tokelo ya mohuta woo.) **[kaleina la lekgotla leo le sego khamphani]**; le go

(c) thopa goba go hwetša methopo ya diminerale yeo e tšwago ka Repapliking, maloko ka moka a lekgotla la batho leo le sego khamphani a ka kgetha gore lekgotla la batho leo le sego khamphanile ka bonwa go ba setho go mabaka a a Molao wo**[le]**, Molao wa Royalithi le Molao wa Motšhelo wa Letseno bjalo ka ge o šomišitšwe ka go Molao wa Royalithi.".

(2) Subartikel (1) word geag op 1 Maart 2010 in werking te getree het.

Wysiging van artikel 5 van Wet 29 van 2008

36. (1) Artikel 5 van die "Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo, wa 2008," word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Motho yo a ngwadišitšwego o swanetše a—

(a) romelekakanyo ya tšhelete ya royalithiyeo a lefelwago mabapi le ngwaga wa tekolo ge e le gore motho yoo o ngwadišitšwe mo nakong ya ka tlase ga dikgwedi tše tshela pele ga letšatši la mafelelo la ngwaga woo; le go

(b) lefela tefelo yeo e lekanago le—

(i) seripa-tee sa tšhelete ya royalithiyeo e ekantšwego; goba

(ii) ge e le gore nomoro ya dikgwedi ngwageng woo e ka fase ga 12, tšhelete yeo e lekanago le kgoboko yeo e akantšwego ya kabo ye e swanago le nomoro ya dikgwedi tše di fetilego ngwageng woo, e lekana le palomoka ya dikgwedi ngwageng wona woo,

gammogo le poelo ya tefelo go ya le ka fao Mokomisenare a ka laelago ka gona.".

(2) Subartikel (1) word geag op 1 Maart 2010 in werking te getree het.

Amendment of section 14 of Act 29 of 2008

37. (1) Section 14 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby amended 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 **[10]** 20 per cent of the royalty mentioned in section 6(1), the Commissioner may impose a penalty that may not exceed 20 per cent of that excess."

(2) Subsection (1) is deemed to have come into operation on 1 March 2010.

Amendment of section 19 of Act 29 of 2008

38. (1) Section 19 of the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, is hereby amended—

(a) by the deletion in subsection (1) of the word "and" at the end of paragraph *(b)* and the addition to subsection (1) of the following paragraphs:

"*(d)* the methodology employed to adjust the amount allowed to be deducted in respect of the use of assets or expenditure incurred in terms of section 5 of the Mineral and Petroleum Resources Royalty Act;

(e) the methodology employed to adjust the amount of gross sales determined in terms of section 6 of the Mineral and Petroleum Resources Royalty Act; and

(f) the allocation of the amount in respect of assets used or expenditure incurred contemplated in section 5 of the Royalty Act per mineral resource."; and

(b) by the substitution for subsection (7) of the following subsection:

"(7) The provisions of this section **[may]** must not be construed as preventing—

(a) the Minister of Finance from disclosing to the Commissioner; and

(b) the Commissioner from disclosing to the Director-General of the Department of Mineral Resources; and

(c) the Minister of Finance and the Commissioner from disclosing to the chief executive officer of the agency designated by the Minister responsible for Mineral Resources in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 20 of 2002),

any information submitted under this subsection.".

(2) Subsection (1) is deemed to have come into operation on 1 March 2010.

Short title and commencement

39. (1) This Act is called the Voluntary Disclosure Programme and Taxation Laws Second Amendment Act, 2010.

(2) 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) Notwithstanding subsection (2), and save in so far as is otherwise provided for in this Act or the context otherwise indicates, the amendments effected to the Income Tax Act, 1962, by this Act are deemed for the purposes of assessments in respect of normal tax under the Income Tax Act, 1962, to have come into operation as from the commencement of years of assessment ending on or after 1 January 2011.

Wysiging van artikel 14 van Wet 29 van 2008

37. (1) Artikel 14 van die ''Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo, wa 2008,'' word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

''(1) Ge e le gore royalithiyeo go boletšwego ka yona karolong ya 6(1) go lebeletšwe ngwaga wa tekolo e feta tšhelete yeo e lefetšwego bjalo ka ge go boletšwe ka go karolo ya 5 go lebeletšwe ngwaga wona woo gomme tekanyo e feta diphesente tše **[10]** 20 tša royalithiye go boletšwego ka yona ka go karoloya 6(1), Mokomišenare a ka lefiša kotlo yeo e ka se fetego diphesente tše 20 tša tekanyo yeo.''.

(2) Subartikel (1) word geag op 1 Maart 2010 in werking te getree het.

Wysiging van artikel 19 van Wet 29 van 2008

38. (1) Artikel 19 van die ''Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo, wa 2008,'' word hierby gewysig—

(a) deur in subartikel (1) die woord ''en'' aan die einde van paragraaf *(b)* te vervang en die volgende paragrawe by subartikel (1) te voeg:

''*(d)* mokgwa wo o šomišitšwego go lekanetša tšhelete yeo e dumeletšwego go ka gogwa go ya le ka tšhomišo ya dithoto goba ditshenyegelo tšeo di bilego gona go ya le ka karolo ya 5 ya Molao wa Royalithi ya Methopo ya Diminerale;

(e) mokgwa wo o šomišitšwego go lekanetša tšhelete ya dithekišomoka tšeo di laeditšwego go ya le ka karolo ya 6 ya Molao wa Royalithi ya Methopo ya Diminerale; gammogo le

(f) kabo ya palomoka mabapi le dithoto tšeo di šomišitšwego goba ditshenyegelo tšeo di bilego gona bjalo ka ge go akantšwe ka go karoloya 5 ya Molao wa Royalithigo ya le ka mothopo wa minerale.''; en

(b) deur subartikel (7) deur die volgende subartikel te vervang:

''(7) Kabo ya karolo ye **[e ka]** e se ke ya hlathollwa go ba ye e thibelago—

(a) Tona ya Ditšheletego utollelaMokomišenare; le

(b) Mokomišenarego utollela Molaodi-Pharephare wa Kgoro yaMethopo ya Diminerale; le

(c) Tona ya Ditšheletele Mokomišinare go utollela mohlanke-diphetišimogolowakgweboyeo e hlaotšwego ke Tona yeo e hlokomelagoMethopo ya Diminerale go ya le ka karolo ya 70 ya Molao wa Tlhabollo ya Methopoya Diminerale le Petroleamo wa 2002 (Molao wa 20 wa 2002),

Tshedimošo ye nngwe le ye nngwe yeo e abilwego ka fase ga molwana wo.''.

(2) Subartikel (1) word geag op 1 Maart 2010 in werking te getree het.

Kort titel en inwerkingtreding

39. (1) Hierdie Wet heet die Vrywillige Blootleggingsprogram en Tweede Wysigingswet op Belastingwette, 2010.

(2) Tensy hierdie Wet anders bepaal of dit uit die samehang anders blyk, tree die wysigings wat deur hierdie Wet aangebring word op die dag van promulgasie van hierdie Wet in werking.

(3) Nieteenstaande subartikel (2), en tensy hierdie Wet anders bepaal of dit uit die samehang anders blyk, word die wysigings aan die Inkomstebelastingwet, 1962, deur hierdie Wet aangebring, vir die doeleindes van aanslae ten opsigte van normale belasting kragtens die Inkomstebelastingwet, 1962, geag in werking te getree het met die aanvang van jare van aanslag wat op of na 1 Januarie 2011 eindig.