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THE PRESIDENCY

No. 23 15 January 2020

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

Act No. 33 of 2019: Tax Administration Laws Amendment Act, 2019

DIE PRESIDENSIE

No. 23 15 Januarie 2020

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

Wet No. 33 van 2019: Wysigingswet op Belastingadministrasie, 2019

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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 13 January 2020)

ACT

To—

- **amend the Income Tax Act, 1962, so as to subject a certain decision under the Act to objection and appeal; to make technical corrections; to provide a time period for the validity of a declaration and a written undertaking in respect of the withholding of withholding tax on interest, withholding tax on royalties, and dividends tax; to remove a requirement to submit a declaration to a regulated intermediary in respect of tax free investments; to clarify that a penalty may be imposed if an employer submits an incomplete return; and to insert a provision that an executor need not submit a provisional tax return for the provisional period ending on the date of death;**
- **amend the Customs and Excise Act, 1964, so as to make technical corrections; to insert definitions; to extend a provision providing for information sharing and exclude certain information from the application of the prohibition on disclosure of information; to clarify that an invoice may be amended by the issuing of an amended invoice or by the issuing of a credit or debit note in circumstances where the amount reflected on the invoice is amended; to clarify that tariff determinations, amendments to tariff determinations or new tariff determinations apply to all identical goods entered by the same person, whether the goods were entered before or after the date on which the determination is issued; to exclude bulk removals between excise manufacturing warehouses of alcoholic beverages classified under any subheading of heading 22.04 or 22.05 of Part 1 of Schedule 1 from compulsory tariff determinations; to clarify that value determinations, amendments to value determinations or new value determinations apply to goods mentioned therein entered by the same person before or after the date on which the determination is issued; to limit the circumstances in relation to which applications for general refunds will be considered; and to extend the general rule-enabling provision to include matters relating to the making of advance payments in relation to the importation of goods;**
- **amend the Value-Added Tax Act, 1991, so as to make technical corrections; to remove a requirement that the Minister of Finance must prescribe by regulation the particulars to be contained on a tax invoice issued by a foreign supplier of electronic services; and to clarify that rulings under the Act are not subject to the prescribed fee under the Tax Administration Act, 2011;**

ALGEMENE VERDUIDELIKENDE NOTA:

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

(Engelse teks deur die President geteken)
(Goedgekeur op 13 Januarie 2020)

WET

Tot wysiging van—

- **die Inkomstebelastingwet, 1962, ten einde 'n sekere besluit kragtens die Wet aan beswaar en appél onderhewig te maak; tegniese korreksies aan te bring; vir 'n geldigheidstydperk van 'n verklaring en 'n geskrewe onderneming ten opsigte van die terughouding van terughoudingsbelasting op rente, terughoudingsbelasting op tantième en dividende belasting, voorsiening te maak; 'n vereiste vir 'n gereguleerde tussenganger om 'n verklaring in te dien ten opsigte van belastingvrye beleggings, te skrap; dit duidelik te maak dat 'n boete gehef mag word indien 'n werkgewer 'n onvolledige opgawe indien; en 'n bepaling in te voeg dat 'n eksekuteur nie 'n voorlopige belastingopgawe hoef in te dien vir die voorlopige tydperk wat op datum van afsterwe eindig nie;**
- **die Doeane- en Aksynswet, 1964, ten einde tegniese korreksies aan te bring; woordomskrywings in te voeg; 'n bepaling wat vir die openbaarmaking van inligting voorsiening maak, uit te brei en sekere inligting uit te sluit van die toepassing van die verbod op die openbaarmaking van inligting; dit duidelik te maak dat 'n faktuur gewysig kan word deur die uitreiking van 'n gewysigde faktuur of deur die uitreiking van 'n krediet- of debietnota in omstandighede waar die bedrag aangedui op die faktuur gewysig word; dit duidelik te maak dat tariefbepalings, wysigings van tariefbepalings of nuwe tariefbepalings van toepassing is op alle identiese goedere deur dieselfde persoon geklaar, hetsy die goedere voor of na die datum waarop die bepaling uitgereik is, geklaar is; grootmaatverwyderings van alkoholiese dranke ingedeel onder enige subpos van tariefpos 22.04 of 22.5 van Deel 1 van Bylae 1 tussen vervaardigingspakhuise vry te stel van verpligte tariefbepalings; dit duidelik te maak dat waardebepalings, wysigings van waardebepalings of nuwe waardebepalings van toepassing is op goedere in die bepaling vermeld wat deur dieselfde persoon geklaar is, voor of na die datum waarop die bepaling uitgereik is; die omstandighede ten aansien waarvan aansoeke vir algemene terugbetalings oorweeg word, te beperk; en die algemene reëlmagtigingsbepaling uit te brei om aangeleenthede rakende die doen van vooruitbetalings ten opsigte van die invoer van goedere in te sluit;**
- **die Wet op Belasting op Toegevoegde Waarde, 1991, ten einde tegniese korreksies aan te bring; die vereiste dat die Minister van Finansies by regulasie die besonderhede wat 'n belastingfaktuur uitgereik deur 'n buitelandse verskaffer van elektroniese dienste moet bevat, moet voorskryf, te skrap; en dit duidelik te maak dat beslissings kragtens die Wet nie aan die voorgeskrewe fooi kragtens die Wet op Belastingadministrasie, 2011, onderhewig is nie;**

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- **amend the Skills Development Levies Act, 1999, so as to make technical corrections; to provide for a procedure if an employer has incorrectly indicated the jurisdiction of a SETA; and to align the time periods for a refund under the Act with the Tax Administration Act, 2011;**
- **amend the Unemployment Insurance Contributions Act, 2002, so as to align the time periods for a refund under the Act with the Tax Administration Act, 2011;**
- **amend the Tax Administration Act, 2011, so as to make technical corrections; to extend the notice period prior to the institution of legal proceedings; to effect consequential amendments pursuant to the Legal Practice Act, 2014; to clarify that an assessment or decision is final if an appeal is withdrawn; to clarify that an amount may be set-off against a customs and excise debt even if there is no outstanding debt under the Act; to clarify when SARS may make an assessment based on an estimate if no return is submitted or required; to provide for an administrative penalty for failure to report a Common Reporting Standard avoidance scheme or opaque offshore scheme under the Common Reporting Standard regulations issued under the Act; to subject erroneous, incomplete or false third party returns to criminal sanction under the Act; and to align the provisions regulating the tax compliance status of a taxpayer with the automation thereof;**

and to provide for matters connected therewith.

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

Amendment of section 3 of Act 58 of 1962, as amended by section 3 of Act 141 of 1992, section 3 of Act 21 of 1994, section 3 of Act 21 of 1995, section 20 of Act 30 of 1998, section 3 of Act 59 of 2000, section 6 of Act 5 of 2001, section 4 of Act 19 of 2001, section 18 of Act 60 of 2001, section 7 of Act 74 of 2002, section 13 of Act 45 of 2003, section 4 of Act 16 of 2004, section 2 of Act 21 of 2006, section 1 of Act 9 of 2007, section 3 of Act 36 of 2007, section 1 of Act 4 of 2008, section 5 of Act 60 of 2008, section 2 of Act 61 of 2008, section 14 of Act 8 of 2010, section 271 of Act 28 of 2011, read with paragraph 25 of Schedule 1 to that Act, section 2 of Act 39 of 2013, section 2 of Act 43 of 2014, section 2 of Act 44 of 2014, section 1 of Act 23 of 2015, section 1 of Act 16 of 2016 and section 2 of Act 22 of 2018

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

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

Amendment of section 18A of Act 58 of 1962, as substituted by section 24 of Act 30 of 2000 and amended by section 72 of Act 59 of 2000, section 20 of Act 30 of 2002, section 34 of Act 45 of 2003, section 26 of Act 31 of 2005, section 16 of Act 20 of 2006, section 18 of Act 8 of 2007, section 31 of Act 35 of 2007, section 1 of Act 3 of 2008, section 6 of Act 4 of 2008, section 34 of Act 60 of 2008, section 37 of Act 7 of 2010, section 44 of Act 24 of 2011, section 7 of Act 21 of 2012, section 52 of Act 31 of 2013,

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- **die "Skills Development Levies Act", 1999, ten einde tegniese korreksies aan te bring; vir 'n prosedure voorsiening te maak indien 'n werkgewer die jurisdiksie van 'n SETA foutiewelik aangedui het; en die tydperke vir 'n terugbetaling kragtens die Wet met die Wet op Belastingadministrasie, 2011, te belyn;**
- **die "Unemployment Insurance Contributions Act", 2002, ten einde die tydperke vir 'n terugbetaling kragtens die Wet met die Wet op Belastingadministrasie, 2011, te belyn;**
- **die Wet op Belastingadministrasie, 2011, ten einde tegniese korreksies aan te bring; die kennisgewingstydperk voor die instel van regsgedinge te verleng; gevolglike wysigings tot die Wet op Regspraktyk, 2014, aan te bring; dit duidelik te maak dat 'n aanslag of besluit finaal is indien 'n appél teruggetrek word; dit duidelik te maak dat 'n bedrag verreken kan word teen 'n doeane- en aksynskuld selfs indien daar geen uitstaande belastingskuld kragtens die Wet is nie; dit duidelik te maak wanneer SAID 'n beraamde aanslag mag uitreik waar geen opgawe ingedien is of vereis word nie; vir 'n administratiewe boete voorsiening te maak vir die versuim om 'n "common reporting standard avoidance scheme" of "opaque offshore scheme" kragtens die "Common Reporting Standard" regulasies uitgereik kragtens die Wet, aan te meld; foutiewe, onvolledige of vals derdepartyopgawes aan kriminele sanksies kragtens die Wet te onderwerp; en die bepalings wat die belastingnakomingstatus van 'n belastingpligtige reguleer met die outomatisering daarvan te belyn;**

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

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

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, artikel 5 van Wet 60 van 2008, artikel 2 van Wet 61 van 2008, artikel 14 van Wet 8 van 2010, artikel 271 van Wet 28 van 2011, saamgelees met paragraaf 25 van Bylae 1 tot daardie Wet, artikel 2 van Wet 39 van 2013, artikel 2 van Wet 43 van 2014, artikel 2 van Wet 44 van 2014, artikel 1 van Wet 23 van 2015, artikel 1 van Wet 16 van 2016 en artikel 2 van Wet 22 van 2018

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

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

Wysiging van artikel 18A van Wet 58 van 1962, soos vervang deur artikel 24 van Wet 30 van 2000 en gewysig deur artikel 72 van Wet 59 van 2000, artikel 20 van Wet 30 van 2002, artikel 34 van Wet 45 van 2003, artikel 26 van Wet 31 van 2005, artikel 16 van Wet 20 van 2006, artikel 18 van Wet 8 van 2007, artikel 31 van Wet 35 van 2007, artikel 1 van Wet 3 van 2008, artikel 6 van Wet 4 van 2008, artikel 34 van Wet 60 van 2008, artikel 37 van Wet 7 van 2010, artikel 44 van Wet 24 van 2011, artikel 7 van Wet 21 van 2012, artikel 52 van Wet 31 van 2013, artikel 29 van

section 29 of Act 43 of 2014, section 3 of Act 44 of 2014, section 34 of Act 15 of 2015, section 31 of Act 17 of 2017 and section 35 of Act 23 of 2018

2. Section 18A of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (2C) of the following subsection:

"(2C) The **[Accounting Authority]** accounting officer or accounting authority contemplated in the Public Finance Management Act or an accounting officer contemplated in the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003), as the case may be, for the department which issued any receipts in terms of subsection (2), must on an annual basis submit an audit certificate to the Commissioner confirming that all donations received or accrued in the year in respect of which receipts were so issued were utilised in the manner contemplated in subsection (2A).".

Amendment of section 49E of Act 58 of 1962, as inserted by section 12 of Act 21 of 2012 and amended by section 61 of Act 43 of 2014 and section 69 of Act 25 of 2015

3. (1) Section 49E of the Income Tax Act, 1962, is hereby amended—

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

"*(b)* if the foreign person to or for the benefit of which that payment is to be made has, **[—**

(i) by a date determined by the person making the payment; or

(ii) if the person making the payment did not determine a date as contemplated in subparagraph (i), by the date of the payment,]

before the royalty is paid, submitted to the person making the payment—

(i) a declaration in such form as may be prescribed by the Commissioner that the foreign person is, in terms of section 49D*(a)* or *(b)*, exempt from the withholding tax on royalties in respect of that payment; and

(ii) a written undertaking in such form as may be prescribed by the Commissioner to forthwith inform the person making the payment in writing, should the circumstances affecting the exemption referred to in subparagraph (i) change or should the payment of the royalty no longer be for the benefit of that foreign person.";

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

"(3) The rate referred to in section 49B(1) must, for the purposes of that subsection, be reduced if the foreign person to or for the benefit of which the payment contemplated in that subsection is to be made has, **[—**

***(a)* by a date determined by the person making the payment; or**

***(b)* if the person making the payment did not determine a date as contemplated in paragraph *(a)*, by the date of the payment,]**

before the royalty is paid, submitted to the person making the payment—

(a) a declaration in such form as may be prescribed by the Commissioner that the royalty is subject to that reduced rate of tax as a result of the application of an agreement for the avoidance of double taxation; and

(b) a written undertaking in such form as may be prescribed by the Commissioner to forthwith inform the person making the payment in writing, should the circumstances affecting the application of the agreement referred to in paragraph *(a)* change or should the payment of the royalty no longer be for the benefit of that foreign person."; and

Wet 43 van 2014, artikel 3 van Wet 44 van 2014, artikel 34 van Wet 15 van 2015, artikel 31 van Wet 17 van 2017 en artikel 35 van Wet 23 van 2018

2. Artikel 18A van die Inkomstebelastingwet, 1962, word hierby gewysig deur subartikel (2C) deur die volgende subartikel te vervang:

"(2C) Die **[Rekenpligtige Gesag]** rekenpligtige beampte of rekenpligtige gesag in die Wet op Openbare Finansiële Bestuur bedoel, of 'n rekenpligtige beampte in die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, 2003 (Wet No. 56 van 2003), bedoel, na gelang van die geval, vir die departement wat enige kwitansies ingevolge subartikel (2) uitgereik het, moet op 'n jaarlikse basis 'n ouditsertifikaat aan die Kommissaris voorsien wat bevestig dat alle skenkings ontvang of toegeval in die jaar ten opsigte waarvan kwitansies aldus uitgereik is, gebruik is op die wyse in subartikel (2A) bedoel.".

Wysiging van artikel 49E van Wet 58 van 1962, soos ingevoeg deur artikel 12 van Wet 21 van 2012 en gewysig deur artikel 61 van Wet 43 van 2014 en artikel 69 van Wet 25 van 2015

3. (1) Artikel 49E van die Inkomstebelastingwet, 1962, word hierby gewysig—

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

"*(b)* indien die buitelandse persoon aan of ten behoewe waarvan daardie betaling gemaak staan te word, **[—**

(i) teen 'n datum bepaal deur die persoon wat die betaling maak; of

(ii) indien die persoon wat die betaling maak nie 'n datum bepaal het soos beoog in subparagraaf (i) nie, teen die datum van die betaling,]

alvorens die tantième betaal is, aan die persoon wat die betaling maak—

(i) 'n verklaring voorgelê het in die vorm deur die Kommissaris voorgeskryf dat die buitelandse persoon, ingevolge artikel 49D*(a)* of *(b)*, vrygestel is van die terughoudingsbelasting op tantième van daardie betaling; en

(ii) 'n skriftelike onderneming voorgelê het in die vorm deur die Kommissaris voorgeskryf om onverwyld die persoon wat die betaling maak skriftelik in te lig sou die omstandighede wat die vrystelling bedoel in subparagraaf (i) raak, verander, of sou die betaling van die tantième nie meer tot die voordeel van daardie buitelandse persoon wees nie.";

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

"(3) Die koers bedoel in artikel 49B(1) moet, by die toepassing van daardie subartikel, verminder word indien die buitelandse persoon aan of ten behoewe waarvan die betaling beoog in daardie subartikel gemaak staan te word**[—**

***(a)* teen 'n datum bepaal deur die persoon wat die betaling maak; of**

***(b)* indien die persoon wat die betaling maak nie 'n datum bepaal het soos beoog in paragraaf *(a)* nie, teen die datum van die betaling,]**

alvorens die tantième betaal is, aan die persoon wat die betaling maak—

(a) 'n verklaring voorgelê het in die vorm deur die Kommissaris voorgeskryf dat die tantième aan daardie verminderde koers van belasting onderhewig is as gevolg van die toepassing van 'n ooreenkoms vir die voorkoming van dubbele belasting; en

(b) 'n skriftelike onderneming voorgelê het in die vorm deur die Kommissaris voorgeskryf om onverwyld die persoon wat die betaling maak skriftelik in te lig sou die omstandighede wat die toepassing van die ooreenkoms bedoel in paragraaf *(a)* raak, verander, of sou die betaling van die tantième nie meer tot die voordeel van daardie buitelandse persoon wees nie."; en

(c) by the addition of the following subsection after subsection (3):

"(4) A declaration and written undertaking submitted in terms of subsection (2)*(b)* or (3) are no longer valid after a period of five years from the date of the declaration.".

(2) Subsection (1)*(c)* comes into operation on 1 July 2020.

Amendment of section 50E of Act 58 of 1962, as inserted by section 98 of Act 31 of 2013 and amended by section 65 of Act 43 of 2014 and section 57 of Act 15 of 2016

4. (1) Section 50E of the Income Tax Act, 1962, is hereby amended—

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

"*(b)* if the foreign person to or for the benefit of which that payment is to be made has,**[—**

(i) by a date determined by the person making the payment; or

(ii) if the person making the payment did not determine a date as contemplated in subparagraph (i), by the date of the payment,]

before the interest is paid, submitted to the person making the payment—

(i) a declaration in such form as may be prescribed by the Commissioner that the foreign person is, in terms of section 50D(3) or an agreement for the **[prevention]** avoidance of double taxation, exempt from the withholding tax on interest in respect of that payment; and

(ii) a written undertaking in such form as may be prescribed by the Commissioner to forthwith inform the person making the payment in writing, should the circumstances affecting the exemption referred to in subparagraph (i) change or should the payment of the interest no longer be for the benefit of that foreign person.";

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

"(3) The rate referred to in subsection (1) must, for the purposes of that subsection, be reduced if the foreign person to or for the benefit of which the payment contemplated in that subsection is to be made has,**[—**

***(a)* by a date determined by the person making the payment; or**

***(b)* if the person making the payment did not determine a date as contemplated in paragraph *(a)*, by the date of the payment,]**

before the interest is paid, submitted to the person making the payment—

[(i)]*(a)* a declaration in such form as may be prescribed by the Commissioner that the interest is subject to that reduced rate of tax as a result of the application of an agreement for the avoidance of double taxation; and

[(ii)]*(b)* a written undertaking in such form as may be prescribed by the Commissioner to forthwith inform the person making the payment in writing, should the circumstances affecting the application of the agreement referred to in **[subparagraph (i)]** paragraph *(a)* change or should the payment of the interest no longer be for the benefit of that foreign person."; and

(c) by the addition of the following subsection after subsection (3):

"(4) A declaration and written undertaking submitted in terms of subsection (2)*(b)* or (3) are no longer valid after a period of five years from the date of the declaration, unless the person making the payment is subject to the provisions of—

(a) the Financial Intelligence Centre Act, 2001 (Act No. 38 of 2001);

(c) deur die volgende subartikel na subartikel (3) in te voeg:

"(4) 'n Verklaring en skriftelike onderneming ingevolge subartikel (2)*(b)* of (3) voorgelê, is nie meer geldig na 'n tydperk van vyf jaar vanaf die datum van die onderneming nie.".

(2) Subartikel (1)*(c)* tree op 1 Julie 2020 in werking.

Wysiging van artikel 50E van Wet 58 van 1962, soos ingevoeg deur artikel 98 van Wet 31 van 2013 en gewysig deur artikel 65 van Wet 43 van 2014 en artikel 57 van Wet 15 van 2016

4. (1) Artikel 50E van die Inkomstebelastingwet, 1962, word hierby gewysig—

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

"*(b)* indien die buitelandse persoon aan of ten behoewe waarvan daardie betaling gemaak staan te word**[—**

(i) teen 'n datum bepaal deur die persoon wat die betaling maak; of

(ii) indien die persoon wat die betaling maak nie 'n datum soos beoog in subparagraaf (i) bepaal het nie, teen die datum van die betaling,]

alvorens die rente betaal is, aan die persoon wat die betaling maak—

(i) 'n verklaring voorgelê het in die vorm deur die Kommissaris voorgeskryf dat die buitelandse persoon, ingevolge artikel 50D(3) of 'n ooreenkoms vir die vermyding van dubbele belasting, vrygestel is van die terughoudingsbelasting op rente ten opsigte van daardie betaling; en

(ii) 'n skriftelike onderneming voorgelê het in die vorm deur die Kommissaris voorgeskryf om onverwyld die persoon wat die betaling maak skriftelik in te lig sou die omstandighede wat die vrystelling bedoel in subparagraaf (i) raak, verander of sou die betaling van die rente nie meer tot die voordeel van daardie buitelandse persoon wees nie.";

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

"(3) Die koers bedoel in subartikel (1) moet, by die toepassing van daardie subartikel, verminder word indien die buitelandse persoon aan of ten behoewe waarvan die betaling beoog in daardie subartikel gemaak staan te word**[—**

***(a)* teen 'n datum bepaal deur die persoon wat die betaling maak; of**

***(b)* indien die persoon wat die betaling maak nie 'n datum bepaal het soos beoog in paragraaf** *(a)* **nie, teen die datum van die betaling,]**

alvorens die rente betaal is, aan die persoon wat die betaling maak—

[(i)]*(a)* 'n verklaring voorgelê het in die vorm deur die Kommissaris voorgeskryf dat die rente aan daardie verminderde koers van belasting onderhewig is as gevolg van die toepassing van 'n ooreenkoms vir die voorkoming van dubbele belasting; en

[(ii)]*(b)* 'n skriftelike onderneming voorgelê het in die vorm deur die Kommissaris voorgeskryf om onverwyld die persoon wat die betaling maak skriftelik in te lig sou die omstandighede wat die toepassing van die ooreenkoms bedoel in **[subparagraaf (i)]** paragraaf *(a)* raak, verander, of sou die betaling van die rente nie meer tot die voordeel van daardie buitelandse persoon wees nie."; en

(c) deur die volgende subartikel na subartikel (3) by te voeg:

"(4) 'n Verklaring en skriftelike onderneming ingevolge subartikel (2)*(b)* of (3) voorgelê is nie meer geldig na 'n tydperk van vyf jaar vanaf die datum van die verklaring nie, tensy die persoon wat die betaling maak onderhewig is aan die bepalings van—

(a) die Wet op die Finansiële Intelligensiesentrum, 2001 (Wet No. 38 van 2001);

(b) the Agreement Between the Government of the Republic of South Africa and the Government of the United States of America to improve International Tax Compliance and to Implement the US Foreign Account Tax Compliance Act; or

(c) the regulations for purposes of paragraph *(a)* of the definition of ''international tax standard'' in section 1 of the Tax Administration Act,

with regard to the foreign person to or for the benefit of which the payment is to be made and takes account of these provisions in monitoring the continued validity of the declaration.''.

(2) Subsection (1)*(c)* comes into operation on 1 July 2020.

Amendment of section 60 of Act 58 of 1962, as amended by section 39 of Act 85 of 1974, section 28 of Act 90 of 1988 and section 271, read with paragraph 50 of Schedule 1 of Act 28 of 2011

5. Section 60 of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (5) of the following subsection:

''(5) The Commissioner may, in accordance with Chapter 8 of the Tax Administration Act, at any time assess either the donor or the donee or both the donor and the donee for the amount of donations tax payable or, where the Commissioner is satisfied that the tax payable under this Part has not been paid in full, for the difference between the amount of the tax payable and the amount paid, but the payment by either of **[the said]** those parties of the amount payable under such assessment shall discharge the joint obligation.''.

Amendment of section 64FA of Act 58 of 1962, as inserted by section 79 of Act 24 of 2011 and amended by section 87 of Act 22 of 2012

6. (1) Section 64FA of the Income Tax Act, 1962, is hereby amended—

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

''*(a)* the person to whom the payment is made has, **[by]** before the **[date of payment of the]** dividend is paid, submitted to the company—'';

(b) by the substitution in subsection (2) for the words preceding paragraph *(a)* of the following words:

''(2) A company that declares and pays a dividend that consists of a distribution of an asset *in specie* is liable for the dividends tax at a reduced rate in respect of the portion of the dividend that constitutes the distribution of an asset *in specie* if the person to whom the payment is made has, **[by]** before the **[date of payment of the]** dividend is paid, submitted to the company—''; and

(c) by the addition of the following subsection after subsection (2):

''(3) A declaration and written undertaking submitted in terms of subsection (1)*(a)* or (2) are no longer valid after a period of five years from the date of the declaration, unless the company that is making the payment is subject to the provisions of—

(a) the Financial Intelligence Centre Act, 2001 (Act No. 38 of 2001);

(b) the Agreement Between the Government of the Republic of South Africa and the Government of the United States of America to improve International Tax Compliance and to Implement the US Foreign Account Tax Compliance Act; or

(c) the regulations for purposes of paragraph *(a)* of the definition of ''international tax standard'' in section 1 of the Tax Administration Act,

with regard to the person to whom the payment is made and takes account of these provisions in monitoring the continued validity of the declaration.''.

(2) Subsection (1)*(c)* comes into operation on 1 July 2020.

(b) die Ooreenkoms Tussen die Regering van die Republiek van Suid-Afrika en die Regering van die Verenigde State van Amerika met die doel om Internasionale Belastingnakoming te verbeter en om die FATCA te implementeer; of

(c) die regulasies vir doeleindes van paragraaf *(a)* van die omskrywing van ''internasionale belastingstandaard'' in artikel 1 van die Wet op Belastingadministrasie,

met betrekking tot die buitelandse persoon aan of tot voordeel van wie die betaling gemaak staan te word, en die voormelde bepalings in die monitering van die voortdurende geldigheid van die verklaring, in ag neem.''.

(2) Subartikel (1)*(c)* tree op 1 Julie 2020 in werking.

Wysiging van artikel 60 van Wet 58 van 1962, soos gewysig deur artikel 39 van Wet 85 van 1974, artikel 28 van Wet 90 van 1988 en artikel 271, saamgelees met paragraaf 50 van Bylae 1 tot Wet 28 van 2011

5. Artikel 60 van die Inkomstebelastingwet, 1962, word hierby gewysig deur subartikel (5) deur die volgende subartikel te vervang:

''(5) Die Kommissaris kan, in ooreenstemming met Hoofstuk 8 van die Wet op Belastingadministrasie, te eniger tyd òf die skenker òf die begiftigde òf sowel die skenker as die begiftigde aanslaan vir die bedrag van die belasting op geskenke betaalbaar of, waar die Kommissaris oortuig is dat die belasting wat ingevolge hierdie Deel betaalbaar is, nie ten volle betaal is nie, vir die verskil tussen die bedrag van die belasting wat betaalbaar is en die bedrag wat betaal is, maar die betaling deur enigeen van **[bedoelde]** hierdie partye van die bedrag wat ingevolge sodanige aanslag betaalbaar is, wis die gesamentlike aanspreeklikheid uit.''.

Wysiging van artikel 64FA van Wet 58 van 1962, soos ingevoeg deur artikel 79 van Wet 24 van 2011 en gewysig deur artikel 87 van Wet 22 van 2012

6. (1) Artikl 64FA van die Inkomstebelastingwet, 1962, word hierby gewysig—

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

''*(a)* die persoon waaraan die betaling gemaak word, **[teen]** alvorens die **[datum van betaling van die]** dividend betaal is, aan die maatskappy—'';

(b) deur in subartikel (2) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

''(2) 'n Maatskappy wat 'n dividend verklaar en betaal wat bestaan uit 'n uitkering van 'n bate in specie is aanspreeklik vir die dividendbelasting ten opsigte van die gedeelte van die dividend wat die uitkering van 'n bate in specie uitmaak teen 'n verminderde koers indien die persoon waaraan die betaling gemaak word, **[teen]** alvorens die **[datum van betaling van die]** dividend betaal is, aan die maatskappy—''; en

(c) deur die volgende subartikel na subartikel (2) by te voeg:

''(3) 'n Verklaring en skriftelike onderneming ingevolge subartikel (1)*(a)* of (2) voorgelê is nie meer geldig na 'n tydperk van vyf jaar vanaf die datum van die onderneming nie, tensy die maatskappy wat die betaling maak onderhewig is aan die bepalings van—

(a) die Wet op die Finansiële Intelligensiesentrum, 2001 (Wet No. 38 van 2001);

(b) die Ooreenkoms Tussen die Regering van die Republiek van Suid-Afrika en die Regering van die Verenigde State van Amerika met die doel om Internasionale Belastingnakoming te verbeter en om die FATCA te implementeer; of

(c) die regulasies vir doeleindes van paragraaf *(a)* van die omskrywing van 'internasionale belastingstandaard' in artikel 1 van die Wet op Belastingadministrasie,

met betrekking tot die persoon aan of tot voordeel van wie die betaling gemaak staan te word, en die voormelde bepalings in die monitering van die voortdurende geldigheid van die verklaring in ag neem.''.

(2) Subartikel (1)*(c)* tree op 1 Julie 2020 in werking.

Amendment of section 64G of Act 58 of 1962, as inserted by section 56 of Act 60 of 2008, substituted by section 53 of Act 17 of 2009 and amended by section 53 of Act 17 of 2009, section 73 of Act 7 of 2010, section 80 of Act 24 of 2011, section 88 of Act 22 of 2012 and section 106 of Act 31 of 2013

7. (1) Section 64G of the Income Tax Act, 1962, is hereby amended—

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

"*(a)* the person to whom the payment is made has, **[—**

(i) by a date determined by the company; or

(ii) if the company did not determine a date as contemplated in subparagraph (i), by the date of payment of the dividend,]

before the dividend is paid, submitted to the company—

[*(aa)*](i) a declaration by the beneficial owner in such form as may be prescribed by the Commissioner that the dividend is exempt from the dividends tax in terms of section 64F; and

[*(bb)*](ii) a written undertaking in such form as may be prescribed by the Commissioner to forthwith inform the company in writing, should the circumstances affecting the exemption applicable to the beneficial owner referred to in **[item *(aa)*]** subparagraph (i) change or the beneficial owner cease to be the beneficial owner;";

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

"(3) A company must withhold dividends tax from the payment of a dividend contemplated in subsection (1) at a reduced rate if the person to whom the payment is made has, **[—**

***(a)* by a date determined by the company; or**

***(b)* if the company did not determine a date as contemplated in paragraph *(a)*, by the date of]** before the **[payment of the]** dividend is paid, submitted to the company—

[(i)]*(a)* a declaration by the beneficial owner in such form as may be prescribed by the Commissioner that the dividend is subject to that reduced rate as a result of the application of an agreement for the avoidance of double taxation; and

[(ii)]*(b)* a written undertaking in such form as may be prescribed by the Commissioner to forthwith inform the company in writing, should the circumstances affecting the reduced rate in **[subparagraph (i)]** paragraph *(a)* change or should the beneficial owner cease to be the beneficial owner."; and

(c) by the addition of the following subsection after subsection (3):

"(4) A declaration and written undertaking submitted in terms of subsection (2)*(a)* or (3) are no longer valid after a period of five years from the date of the declaration, unless the company that is making the payment is subject to the provisions of—

(a) the Financial Intelligence Centre Act, 2001 (Act No. 38 of 2001);

(b) the Agreement Between the Government of the Republic of South Africa and the Government of the United States of America to improve International Tax Compliance and to Implement the US Foreign Account Tax Compliance Act; or

(c) the regulations for purposes of paragraph *(a)* of the definition of 'international tax standard' in section 1 of the Tax Administration Act,

with regard to the person to whom the payment is made and takes account of these provisions in monitoring the continued validity of the declaration.".

(2) Subsection (1)*(c)* comes into operation on 1 July 2020.

Wysiging van artikel 64G van Wet 58 van 1962, soos ingevoeg deur artikel 56 van Wet 60 van 2008, vervang deur artikel 53 van Wet 17 van 2009 en gewysig deur artikel 53 van Wet 17 van 2009, artikel 73 van Wet 7 van 2010, artikel 80 van Wet 24 van 2011, artikel 88 van Wet 22 van 2012 en artikel 106 van Wet 31 van 2013

7. Artikel 64G vam die Inkomstebelastingwet, 1962, word hierby gewysig—

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

"*(a)* die persoon aan wie die betaling gemaak word**[—**

(i) teen 'n datum bepaal deur die maatskappy; of

(ii) indien die maatskappy nie 'n datum bepaal het soos beoog in subparagraaf (i) nie, teen die datum van betaling van die dividend,]

alvorens die dividend betaal is, aan die maatskappy—

[*(aa)*](i) 'n verklaring voorgelê het deur die uiteindelik geregtigde in die vorm deur die Kommissaris voorgeskryf dat die dividend ingevolge artikel 64F van die dividendbelasting vrygestel is; en

[*(bb)*](ii) 'n skriftelike onderneming in die vorm deur die Kommissaris voorgeskryf om die maatskappy onverwyld skriftelik in te lig sou die omstandighede wat 'n invloed het op die vrystelling wat op die uiteindelik geregtigde bedoel in **[item *(aa)*]** subparagraaf (i) van toepassing is, verander of die uiteindelik geregtigde ophou om die uiteindelik geregtigde te wees;";

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

"(3) 'n Maatskappy moet dividendbelasting van die betaling van 'n dividend beoog in subartikel (1) teen 'n verminderde koers terughou indien die persoon aan wie die betaling gemaak word**[—**

***(a)* teen 'n datum deur die maatskappy bepaal; of**

***(b)* indien die maatskappy nie 'n datum bepaal het soos beoog in paragraaf *(a)* nie, teen die datum van betaling van die dividend,]**

alvorens die dividend betaal is, aan die maatskappy—

[(i)]*(a)* 'n verklaring voorgelê het deur die uiteindelik geregtigde in die vorm deur die Kommissaris voorgeskryf dat die dividend as gevolg van die toepassing van 'n ooreenkoms vir die voorkoming van dubbele belasting aan daardie verminderde koers onderhewig is; en

[(ii)]*(b)* 'n skriftelike onderneming in die vorm deur die Kommissaris voorgeskryf om die maatskappy onverwyld skriftelik in te lig sou die omstandighede wat 'n invloed het op die verminderde koers wat op die uiteindelik geregtigde bedoel in **[subparagraaf (i)]** paragraaf *(a)* van toepassing is, verander of die uiteindelik geregtigde ophou om die uiteindelik geregtigde te wees."; en

(c) deur die volgende subartikel na subartikel (3) in te voeg:

"(4) 'n Verklaring en skriftelike onderneming ingevolge subartikel (2)*(a)* of (3) voorgelê is nie meer geldig na 'n tydperk van vyf jaar vanaf die datum van die onderneming nie, tensy die maatskappy wat die betaling maak onderhewig is aan die bepalings van—

(a) die Wet op die Finansiële Intelligensiesentrum, 2001 (Wet No. 38 van 2001);

(b) die Ooreenkoms Tussen die Regering van die Republiek van Suid-Afrika en die Regering van die Verenigde State van Amerika met die doel om Internasionale Belastingnakoming te verbeter en om die FATCA te implementeer; of

(c) die regulasies vir doeleindes van paragraaf *(a)* van die omskrywing van 'internasionale belastingstandaard' in artikel 1 van die Wet op Belastingadministrasie,

met betrekking tot die persoon aan of tot voordeel van wie die betaling gemaak staan te word, en die voormelde bepalings in die monitering van die voortdurende geldigheid van die verklaring in ag neem.".

(2) Subartikel (1)*(c)* tree op 1 Julie 2020 in werking.

Amendment of section 64H of Act 58 of 1962, as inserted by section 56 of Act 60 of 2008, and amended by section 53 of Act 17 of 2009, section 74 of Act 7 of 2010, section 81 of Act 24 of 2011, section 89 of Act 22 of 2012 and section 107 of Act 31 of 2013

8. (1) Section 64H of the Income Tax Act, 1962, is hereby amended—

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

"*(a)* the person to whom the payment is made has, **[—**

(i) by a date determined by the regulated intermediary; or

(ii) if the regulated intermediary did not determine a date as contemplated in subparagraph (i), by] before the **[date of payment of the]** dividend is paid, submitted to the regulated intermediary—

[*(aa)*](i) a declaration by the beneficial owner in such form as may be prescribed by the Commissioner that the dividend is exempt from the dividends tax in terms of section 64F or that the payment is made to a vesting trust of which the sole beneficiary is another regulated intermediary; and

[*(bb)*](ii) a written undertaking in such form as may be prescribed by the Commissioner to forthwith inform the regulated intermediary in writing, should the circumstances affecting the exemption applicable to the beneficial owner **[in item *(aa)*]** referred to in subparagraph (i) change or should the beneficial owner cease to be the beneficial owner; or";

(b) by the deletion in subsection (2) of the word "or" after paragraph *(a)* and the insertion of the expression "; or" after paragraph *(b)*;

(c) by the insertion in subsection (2) after paragraph *(b)* of the following paragraph:

"*(c)* the dividend is exempt from dividends tax in terms of section 64F(1)*(o)*.";

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

"(3) A regulated intermediary must withhold dividends tax from the payment of a dividend contemplated in subsection (1) at a reduced rate if the person to whom the payment is made has, **[—**

***(a)* by a date determined by the regulated intermediary; or**

***(b)* if the regulated intermediary did not determine a date as contemplated in paragraph *(a)*, by]** before the **[date of payment of the]** dividend is paid, submitted to the regulated intermediary—

[(i)]*(a)* a declaration by the beneficial owner in such form as may be prescribed by the Commissioner that the dividend is subject to that reduced rate as a result of the application of an agreement for the avoidance of double taxation; and

[(ii)]*(b)* a written undertaking in such form as may be prescribed by the Commissioner to forthwith inform the regulated intermediary in writing should the circumstances affecting the reduced rate applicable to the beneficial owner referred to in **[subparagraph (i)]** paragraph *(a)* change or should the beneficial owner cease to be the beneficial owner."; and

(e) by the addition of the following subsection after subsection (3):

"(4) A declaration and written undertaking submitted in terms of subsection (2)*(a)* or (3) are no longer valid after a period of five years from the date of the declaration, unless the regulated intermediary is subject to the provisions of—

(a) the Financial Intelligence Centre Act, 2001 (Act No. 38 of 2001);

Wysiging van artikel 64H van Wet 58 van 1962, soos ingevoeg deur artikel 56 van Wet 60 van 2008 en gewysig deur artikel 53 van Wet 17 van 2009, artikel 74 van Wet 7 van 2010, artikel 81 van Wet 24 van 2011, artikel 89 van Wet 22 van 2012 en artikel 107 van Wet 31 van 2013

8. Artikel 64H van die Inkomstebelastingwet, 1962, word hierby gewysig—

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

"*(a)* die persoon aan wie die betaling gemaak word**[—**

(i) teen 'n datum bepaal deur die gereguleerde tussenganger; of

(ii) indien die gereguleerde tussenganger nie 'n datum bepaal het soos beoog in subparagraaf (i) nie, teen die datum van betaling van die dividend,]

alvorens die dividend betaal is, aan die gereguleerde tussenganger—

[*(aa)*](i) 'n verklaring voorgelê het deur die uiteindelik geregtigde in die vorm deur die Kommissaris voorgeskryf dat die dividend ingevolge artikel 64F van die dividendbelasting vrygestel is of dat die betaling gemaak word aan 'n vestigingstrust waarvan die enigste begunstigde 'n ander gereguleerde tussenganger is; en

[*(bb)*](ii) 'n skriftelike onderneming voorgelê het in die vorm deur die Kommissaris voorgeskryf om die gereguleerde tussenganger onverwyld skriftelik in te lig sou die omstandighede wat 'n invloed het op die vrystelling wat op die uiteindelik geregtigde bedoel in **[item *(aa)*]** subparagraaf (i) van toepassing is, verander of die uiteindelik geregtigde ophou om die uiteindelik geregtigde te wees; of";

(b) deur in subartikel (2) die woord "of" aan die einde van paragraaf *(a)* te skrap en die woord "of" aan die einde van paragraaf *(b)* in te voeg;

(c) deur in subartikel (2) die volgende paragraaf aan die einde van paragraaf *(b)* by te voeg:

"*(c)* die dividend vrygestel is van belasting op dividende ingevolge artikel 64F(1)*(o)*.";

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

"(3) 'n Gereguleerde tussenganger moet dividendbelasting teen 'n verminderde koers van die betaling van 'n dividend beoog in subartikel (1) terughou indien die persoon aan wie die betaling gemaak word**[—**

***(a)* teen 'n datum bepaal deur die gereguleerde tussenganger; of**

***(b)* indien die gereguleerde tussenganger nie 'n datum bepaal het soos in paragraaf *(a)* beoog nie, teen die datum van betaling van die dividend,]**

alvorens die dividend betaal is, aan die gereguleerde tussenganger—

[(i)]*(a)* 'n verklaring voorgelê het deur die uiteindelik geregtigde in die vorm deur die Kommissaris voorgeskryf dat die dividend as gevolg van die toepassing van 'n ooreenkoms vir die vermyding van dubbele belasting aan daardie verminderde koers onderhewig is; en

[(ii)]*(b)* 'n skriftelike onderneming voorgelê het in die vorm deur die Kommissaris voorgeskryf om onverwyld die gereguleerde tussenganger skriftelik in te lig sou die omstandighede wat 'n invloed het op die verminderde koers van toepassing op die uiteindelik geregtigde bedoel in **[subparagraaf (i)]** paragraaf *(a)* verander of die uiteindelik geregtigde ophou om die uiteindelik geregtigde te wees."; en

(e) deur na subartikel (3) die volgende subartikel by te voeg:

"(4) 'n Verklaring en skriftelike onderneming ingevolge subartikel (2)*(a)* of (3) voorgelê is nie meer geldig na 'n tydperk van vyf jaar vanaf die datum van die onderneming nie, tensy die gereguleerde tussenganger onderhewig is aan die bepalings van—

(a) die Wet op die Finansiële Intelligensiesentrum, 2001 (Wet No. 38 van 2001);

(b) the Agreement Between the Government of the Republic of South Africa and the Government of the United States of America to improve International Tax Compliance and to Implement the US Foreign Account Tax Compliance Act; or

(c) the regulations for purposes of paragraph (a) of the definition of 'international tax standard' in section 1 of the Tax Administration Act,

with regard to the person to whom the payment is made and takes account of these provisions in monitoring the continued validity of the declaration.''.

(2) Subsection (1)*(e)* comes into operation on 1 July 2020.

Amendment of paragraph 14 of Fourth Schedule to Act 58 of 1962, as amended by section 40 of Act 88 of 1971, section 50 of Act 101 of 1990, section 57 of Act 74 of 2002, section 22 of Act 4 of 2008, section 16 of Act 61 of 2008, section 21 of Act 18 of 2009, section 22 of Act 8 of 2010, section 271, read with paragraph 85 of Schedule 1 to Act 28 of 2011, section 20 of Act 21 of 2012 and section 13 of Act 23 of 2015

9. 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 complete return referred to in subparagraph (3) within the period prescribed in that subparagraph, the Commissioner may impose on that employer a penalty, which is deemed to be a percentage based penalty imposed under Chapter 15 of the Tax Administration Act, for each month that the employer fails to submit a complete return which, in total, may not exceed 10 per cent of the total amount of employees' tax deducted or withheld, or which should have been deducted or withheld by the employer from the remuneration of employees for the period described in that subparagraph.''.

Amendment of paragraph 19 of Fourth Schedule to Act 58 of 1962, as amended by section 28 of Act 88 of 1965, section 46 of Act 89 of 1969, section 43 of Act 88 of 1971, section 50 of Act 85 of 1974, section 49 of Act 94 of 1983, section 52 of Act 101 of 1990, section 44 of Act 21 of 1995, section 37 of Act 5 of 2001, section 87 of Act 45 of 2003, section 54 of Act 31 of 2005, section 46 of Act 3 of 2008, section 18 of Act 61 of 2008, section 23 of Act 18 of 2009, section 271, read with item 90 of Schedule 1 to Act 28 of 2011, section 22 of Act 21 of 2012, section 13 of Act 39 of 2013, section 9 of Act 44 of 2014, section 16 of Act 23 of 2015 and section 12 of Act 16 of 2016

10. Paragraph 19 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in subparagraph (1) for the proviso in item *(a)* of the following proviso:

''Provided that—

(i) such estimate will not include any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or any severance benefit received by or accrued to or to be received by or accrue to the taxpayer during the relevant year of assessment; and

(ii) in respect of the year of assessment in which a person dies, no estimate is required to be made in respect of the period ending on the date of death of that person.''.

Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979, sections 1 and 15 of Act 98 of 1980, section 1 of Act 89 of 1984, section 1 of Act 84 of 1987, section 32 of Act 60 of 1989, section 51 of Act 68 of 1989, section 1 of Act 59 of 1990, section 1 of Act 19 of 1994, section 34 of Act 34 of 1997, section 57 of Act 30 of 1998, section 46 of Act 53 of 1999, section 58 of Act 30 of 2000,

(b) die Ooreenkoms Tussen die Regering van die Republiek van Suid-Afrika en die Regering van die Verenigde State van Amerika met die doel om Internasionale Belastingnakoming te verbeter en om die FATCA te implementeer; of

(c) die regulasies vir doeleindes van paragraaf *(a)* van die omskrywing van 'internasionale belastingstandaard' in artikel 1 van die Wet op Belastingadministrasie,

met betrekking tot die persoon aan of tot voordeel van wie die betaling gemaak staan te word, en die voormelde bepalings in die monitering van die voortdurende geldigheid van die verklaring in ag neem.''.

(2) Subartikel (1)*(e)* tree op 1 Julie 2020 in werking.

Wysiging van paragraaf 14 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 40 van Wet 88 van 1971, artikel 50 van Wet 101 van 1990, artikel 57 van Wet 74 van 2002, artikel 22 van Wet 4 van 2008, artikel 16 van Wet 61 van 2008, artikel 21 van Wet 18 van 2009, artikel 22 van Wet 8 van 2010, artikel 271, saamgelees met paragraaf 85 van Bylae 1 tot Wet 28 van 2011, artikel 20 van Wet 21 van 2012 en artikel 13 van Wet 23 van 2015

9. 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 volledige opgawe bedoel in subparagraaf (3) aan die Kommissaris te lewer binne die tydperk in daardie subparagraaf voorgeskryf, kan die Kommissaris op daardie werkgewer 'n boete oplê, wat geag word 'n persentasie gebaseerde boete ingevolge Hoofstuk 15 van die Wet op Belastingadministrasie opgelê, te wees, vir elke maand wat die werkgewer versuim om 'n volledige opgawe in te dien, wat in totaal nie 10 per sent van die totale bedrag aan werknemersbelasting afgetrek of weerhou of wat afgetrek of weerhou moes wees van die besoldiging van werknemers vir die tydperk in daardie subparagraaf beskryf, oorskry nie.''.

Wysiging van paragraaf 19 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 28 van Wet 88 van 1965, artikel 46 van Wet 89 van 1969, artikel 43 van Wet 88 van 1971, artikel 50 van Wet 85 van 1974, artikel 49 van Wet 94 van 1983, artikel 52 van Wet 101 van 1990, artikel 44 van Wet 21 van 1995, artikel 37 van Wet 5 van 2001, artikel 87 van Wet 45 van 2003, artikel 54 van Wet 31 van 2005, artikel 46 van Wet 3 van 2008, artikel 18 van Wet 61 van 2008, artikel 23 van Wet 18 van 2009, artikel 271, saamgelees met item 90 van Bylae 1 tot Wet 28 van 2011, artikel 22 van Wet 21 van 2012, artikel 13 van Wet 39 van 2013, artikel 9 van Wet 44 van 2014, artikel 16 van Wet 23 van 2015 en artikel 12 van Wet 16 van 2016

10. Paragraaf 19 van die Vierde Bylae tot die Inkomstebelastingwet, 1962, word hierby gewysig deur in subparagraaf (1) die voorbehoudsbepaling in item *(a)* deur die volgende voorbehoudsbepaling te vervang:

''Met dien verstande dat—

(i) daardie skatting nie enige uittreefondsenkelbedragvoordeel, uittreefonds-enkelbedrag-onttrekkingsvoordeel of enige skeidingsvoordeel ontvang deur of toegeval aan of wat ontvang sal word of sal toeval aan die belastingpligtige gedurende die tersaaklike jaar van aanslag, sal insluit nie; en

(ii) ten opsigte van die jaar van aanslag waarin 'n persoon te sterwe kom, geen skatting vereis gemaak te word ten opsigte van die tydperk wat op die datum van afsterwe van daardie persoon eindig nie.''.

Wysiging van artikel 1 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 95 van 1965, artikel 1 van Wet 57 van 1966, artikel 1 van Wet 105 van 1969, artikel 1 van Wet 98 van 1970, artikel 1 van Wet 71 van 1975, artikel 1 van Wet 112 van 1977, artikel 1 van Wet 110 van 1979, artikels 1 en 15 van Wet 98 van 1980, artikel 1 van Wet 89 van 1984, artikel 1 van Wet 84 van 1987, artikel 32 van Wet 60 van 1989, artikel 51 van Wet 68 van 1989, artikel 1 van Wet 59 van 1990, artikel 1 van Wet 19 van 1994, artikel 34 van Wet 34 van 1997, artikel 57 van Wet 30 van 1998, artikel 46 van Wet 53 van 1999, artikel 58 van Wet 30 van 2000, artikel 60 van

section 60 of Act 59 of 2000, section 113 of Act 60 of 2001, section 131 of Act 45 of 2003, section 66 of Act 32 of 2004, section 85 of Act 31 of 2005, section 7 of Act 21 of 2006, section 10 of Act 9 of 2007, section 4 of Act 36 of 2007, section 22 of Act 61 of 2008, section 1 of Act 32 of 2014 and section 20 of Act 23 of 2015

11. Section 1 of the Customs and Excise Act, 1964, is hereby amended—

(a) by the insertion in subsection (1) after the definition of ''excise value'' of the following definition:

'' **'export duty'** means any duty leviable under Part 6 of Schedule No. 1 on goods exported from the Republic;'';

(b) by the substitution in subsection (1) for the definition of ''SACU'' of the following definition:

'' **'SACU'** means the Southern African Customs Union between the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of **[Swaziland]** eSwatini;''; and

(c) by the insertion in subsection (1) after the definition of ''surcharge goods'' of the following definition:

'' **'Tax Administration Act'** means the Tax Administration Act, 2011 (Act No. 28 of 2011);''.

Amendment of section 4 of Act 91 of 1964, as amended by section 2 of Act 105 of 1969, section 2 of Act 110 of 1979, sections 3 and 15 of Act 98 of 1980, section 2 of Act 84 of 1987, section 4 of Act 59 of 1990, section 1 of Act 105 of 1992, section 1 of Act 98 of 1993, section 2 of Act 45 of 1995, Schedule 3 of Act 34 of 1997, section 58 of Act 30 of 1998, section 47 of Act 53 of 1999, section 115 of Act 60 of 2001, section 43 of Act 30 of 2002, section 39 of Act 12 of 2003, section 133 of Act 45 of 2003, section 10 of Act 10 of 2006, section 9 of Act 21 of 2006, section 5 of Act 36 of 2007, section 25 of Act 61 of 2008, section 24 of Act 8 of 2010, section 3 of Act 25 of 2011 and section 16 of Act 39 of 2013, repealed by section 4 of Act 32 of 2014 and amended by section 22 of Act 23 of 2015 and section 11 of Act 13 of 2017

12. Section 4 of the Customs and Excise Act, 1964, pending its repeal by the Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014), is hereby amended—

(a) by the insertion in subsection (3) after paragraph (iv) of the proviso of the following paragraphs:

''(ivA) disclosing to the Director-General of the Department of Mineral Resources and Energy such information as may be required for the administration of the regulations in respect of carbon offsets in terms of the Carbon Tax Act, 2019 (Act No. 15 of 2019);

(ivB) disclosing to the Director-General of the Department of Environment, Forestry and Fisheries such information as may be required for the administration of the regulations in respect of greenhouse gas emissions reporting in terms of the National Environmental Management: Air Quality Act, 2004 (Act No. 39 of 2004);

(ivC) disclosing to a public officer, as contemplated in section 246 of the Tax Administration Act, of an authorised dealer in foreign exchange appointed by the Minister of Finance for purposes of the Exchange Control Regulations published under Government Notice No. R1111 of 1 December 1961, as amended, such information as may be required by the authorised dealer for purposes of verification of applications for advance foreign exchange payments in respect of goods that are to be imported;'';

(b) by the deletion in subsection (3), of the word ''and'' at the end of paragraph (vi) of the proviso;

Wet 59 van 2000, artikel 113 van Wet 60 van 2001, artikel 131 van Wet 45 van 2003, artikel 66 van Wet 32 van 2004, artikel 85 van Wet 31 van 2005, artikel 7 van Wet 21 van 2006, artikel 10 van Wet 9 van 2007, artikel 4 van Wet 36 van 2007, artikel 22 van Wet 61 van 2008, artikel 1 van Wet 32 van 2014 en artikel 20 van Wet 23 van 2015

11. Artikel 1 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

(a) deur in subartikel (1) na die omskrywing van ''uitvoerder'' die volgende omskrywing in te voeg:

'' **'uitvoerreg'** enige reg wat ingevolge Deel 6 van Bylae No. 1 hefbaar is op goedere wat uit die Republiek uitgevoer word;'';

(b) deur in subartikel (1) die omskrywing van ''SADU'' deur die volgende omskrywing te vervang:

'' **'SADU'** die Suider-Afrikaanse Doeane-Unie tussen die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibia, die Republiek van Suid-Afrika en die Koninkryk van **[Swaziland]** eSwatini;'' en

(c) deur in subartikel (1) na die omskrywing van ''voorgeskryf'' die volgende omskrywing in te voeg:

'' **'Wet op Belastingadministrasie'** die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011);''.

Wysiging van artikel 4 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 105 van 1969, artikel 2 van Wet 110 van 1979, artikels 3 en 15 van Wet 98 van 1980, artikel 2 van Wet 84 van 1987, artikel 4 van Wet 59 van 1990, artikel 1 van Wet 105 van 1992, artikel 1 van Wet 98 van 1993, artikel 2 van Wet 45 van 1995, Bylae 3 van Wet 34 van 1997, artikel 58 van Wet 30 van 1998, artikel 47 van Wet 53 van 1999, artikel 115 van Wet 60 van 2001, artikel 43 van Wet 30 van 2002, artikel 39 van Wet 12 van 2003, artikel 133 van Wet 45 van 2003, artikel 10 van Wet 10 van 2006, artikel 9 van Wet 21 van 2006, artikel 5 van Wet 36 van 2007, artikel 25 van Wet 61 van 2008, artikel 24 van Wet 8 van 2010, artikel 3 van Wet 25 van 2011 en artikel 16 van Wet 39 van 2013, herroep deur artikel 4 van Wet 32 van 2014 en gewysig deur artikel 22 van Wet 23 van 2015 en artikel 11 van Wet 13 van 2017

12. Artikel 4 van die Doeane- en Aksynswet, 1964, hangende die herroeping daarvan deur die Wysigingswet op Doeane en Aksyns, 2014 (Wet No. 32 van 2014), word hierby gewysig—

(a) deur in subartikel (3) na paragraaf (iv) van die voorbehoudsbepaling die volgende paragrawe in te voeg:

''(ivA) aan die Direkteur-generaal van die Departement van Minerale Hulpbronne en Energie sodanige inligting te openbaar wat vereis mag word ter uitvoering van die regulasies ten opsigte van koolstofverrekenings ingevolge die Wet op Koolstofbelasting, 2019 (Wet No.15 van 2019);

(ivB) aan die Direkteur-generaal van die Departement van Omgewing, Bosbou en Visserye sodanige inligting te openbaar wat vereis mag word ter uitvoering van die regulasies ten opsigte van kweekhuisgasvrystellings rapportering ingevolge die ''National Environmental Management: Air Quality Act, 2004'' (Wet No. 39 van 2004);

(ivC) aan 'n openbare amptenaar, bedoel in artikel 246 van die Wet op Belastingadministrasie, van 'n gemagtigde handelaar in vreemde valuta deur die Minister van Finansies aangestel vir doeleindes van die Deviesebeheerregulasies, afgekondig by Goewermentskennisgewing No. R1111 van 1 Desember 1961, soos gewysig, sodanige inligting te openbaar wat vereis mag word deur die gemagtigde handelaar vir doeleindes van verifikasie van aansoeke om vreemde valuta vooruitbetalings ten opsigte van goedere wat ingevoer staan te word;'';

(b) deur in subartikel (3) die woord ''en'' aan die einde van paragraaf (iv) van die voorbehoudsbepaling te skrap;

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

"(3A) No person, including—

(a) the Statistician-General;

(b) the Director-General of the Department of Trade and Industry and Economic Development;

(c) the Governor of the South African Reserve Bank;

(d) the National Commissioner of the South African Police Service;

(e) the National Director of Public Prosecutions;

(f) the Director-General of the National Treasury;

(g) the Director-General of the Department of Mineral Resources and Energy;

(h) the Director-General of the Department of Environment, Forestry and Fisheries;

(i) the public officer of an authorised dealer in foreign exchange;

(j) the Chief Commissioner of the International Trade Administration Commission;

(k) the Director of the Financial Intelligence Centre;

(l) the head of any organ of state; or

(m) any person acting under the direction and control of the persons referred to in paragraphs *(a)* to *(l)*,

shall 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."; and

(d) by the substitution for subsection (3D) of the following subsection:

"(3D) The **[provisions of this section]** prohibition on the disclosure of information by the Commissioner or any officer, referred to in subsection (3), shall not apply in respect of—

(a) information about a person licensed or registered in terms of this Act in an anonymised form; and

(b) any information relating to any person, where that person has consented that such information may be published or made known to any other person.".

Amendment of section 41 of Act 91 of 1964, as amended by section 15 of Act 105 of 1969, section 6 of Act 112 of 1977, section 3 of Act 93 of 1978, section 5 of Act 86 of 1982, section 2 of Act 85 of 1986, section 12 of Act 84 of 1987, section 20 of Act 59 of 1990, sections 31 and 41 of Act 45 of 1995, section 17 of Act 32 of 2005, section 22 of Act 21 of 2006 and section 30 of Act 32 of 2014

13. Section 41 of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (4) for paragraph *(b)* of the following paragraph:

"*(b)* (i) Any particulars referred to in paragraph *(a)* and declared in any prescribed invoice or certificate in respect of any imported goods shall be subject to any **[credit or debit note passed]** amount credited or debited on the transaction by the exporter or to any refund on the transaction made or becoming due by the exporter or any amount paid or becoming due to the exporter (directly or indirectly, in money or in kind or in any other manner) or to any change of any nature whatever in such particulars in respect of such goods after the date of issue of such invoice or certificate. **[and]**

(ii) Whenever an event referred to in subparagraph (i) occurs—

(aa) the exporter shall **[whenever any such note is passed, or refund is made or becomes due or amount is paid or becomes due or change takes place forthwith issue an amended invoice or certificate to]** effect an amendment to the invoice or certificate by issuing—

(A) an amended invoice or certificate replacing the previous one; or

(B) a credit or debit note, if an amount reflected on the invoice is amended; and

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

"(3A) Niemand, met inbegrip van—

(a) die Statistikus-generaal;

(b) die Direkteur-generaal van die Departement van Handel en Nywerheid en Ekonomiese Ontwikkeling;

(c) die President van die Suid-Afrikaanse Reserwebank;

(d) die Nasionale Kommissaris van die Suid-Afrikaanse Polisiediens;

(e) die Nasionale Direkteur van Openbare Vervolgings;

(f) die Direkteur-generaal van die Nasionale Tesourie;

(g) die Direkteur-generaal van die Departement van Minerale Hulpbronne en Energie;

(h) die Direkteur-generaal van die Departement van Omgewing, Bosbou en Visserye;

(i) die openbare amptenaar van 'n gemagtigde handelaar in vreemde valuta;

(j) die Hoofkommissaris van die Internasionale Handelsadministrasiekommissie;

(k) die Direkteur van die Finansiële Intelligensiesentrum;

(l) die hoof van enige staatsorgaan; of

(m) enige persoon wat in opdrag en onder beheer van die persone in paragrawe *(a)* tot *(l)* beoog, optree,

mag 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 verrigting van sy of haar pligte kragtens enige Wet waaruit sodanige bevoegdhede of pligte voortspruit."; en

(d) deur subartikel (3D) deur die volgende subartikel te vervang:

"(3D) Die **[bepalings van hierdie artikel]** verbod op die openbaarmaking van inligting deur die Kommissaris of enige beampte, bedoel in subartikel (3), is nie van toepassing ten opsigte van—

(a) inligting in naamlose formaat met betrekking tot 'n persoon wat ingevolge die Wet gelisensieer of geregistreer is nie; en

(b) enige inligting met betrekking tot enige persoon waar sodanige persoon ingestem het dat sodanige inligting aan enige ander persoon gepubliseer of bekendgemaak mag word nie.".

Wysiging van artikel 41 van Wet 91 van 1964, soos gewysig deur artikel 15 van Wet 105 van 1969, artikel 6 van Wet 112 van 1977, artikel 3 van Wet 93 van 1978, artikel 5 van Wet 86 van 1982, artikel 2 van Wet 85 van 1986, artikel 12 van Wet 84 van 1987, artikel 20 van Wet 59 van 1990, artikels 31 en 41 van Wet 45 van 1995, artikel 17 van Wet 32 van 2005, artikel 22 van Wet 21 van 2006 en artikel 30 van Wet 32 van 2014

13. Artikel 41 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in subartikel (4) paragaraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* (i) Enige besonderhede wat in paragraaf *(a)* vermeld word en wat in 'n voorgeskrewe faktuur of sertifikaat ten opsigte van ingevoerde goedere verklaar is, is onderhewig aan 'n **[krediet- of debietnota]** bedrag wat deur die uitvoerder **[gepasseer]** op die transaksie gekrediteer of gedebiteer is of aan 'n terugbetaling op die transaksie wat deur die uitvoerder betaal is of betaalbaar word of 'n bedrag wat aan die uitvoerder betaal is of betaalbaar word (regstreeks of onregstreeks, in geld of in natura of op enige ander wyse) of aan 'n verandering van watter aard ook al in sodanige besonderhede ten opsigte van sodanige goedere na die datum van uitreiking van sodanige faktuur of sertifikaat. **[en]**

(ii) Wanneer 'n handeling in subparagraaf (i) bedoel, plaasvind—

(aa) moet die uitvoerder **[moet, wanneer enige sodanige nota gepasseer word of terugbetaling betaal word of betaalbaar word of bedrag betaal word of betaalbaar word of verandering plaasvind, dadelik 'n gewysigde faktuur of sertifikaat aan die invoerder uitreik wat]** 'n wysiging aan die faktuur of sertifikaat aanbring deur die uitreiking van—

(A) 'n gewysigde faktuur of sertifikaat wat die vorige een vervang; of

(B) 'n krediet- of debietnota, indien 'n bedrag op die faktuur verander word; en

(bb) the importer **[who]** shall produce such amended invoice or certificate or credit or debit note to the Controller within one month of receipt thereof and report the circumstances to him.''.

Amendment of section 47 of Act 91 of 1964, as amended by section 11 of Act 95 of 1965, section 17 of Act 105 of 1969, section 2 of Act 7 of 1974, section 7 of Act 105 of 1976, section 10 of Act 112 of 1977, section 6 of Act 110 of 1979, section 9 of Act 98 of 1980, section 8 of Act 86 of 1982, section 15 of Act 84 of 1987, section 4 of Act 69 of 1988, section 22 of Act 59 of 1990, section 3 of Act 61 of 1992, section 37 of Act 45 of 1995, section 4 of Act 44 of 1996, section 63 of Act 30 of 1998, section 53 of Act 53 of 1999, section 126 of Act 60 of 2001, section 104 of Act 74 of 2002, section 138 of Act 45 of 2003, section 68 of Act 32 of 2004, section 3 of Act 10 of 2005, section 90 of Act 31 of 2005, section 11 of Act 36 of 2007, section 94 of Act 60 of 2008, section 36 of Act 32 of 2014 and section 15 of Act 44 of 2014

14. Section 47 of the Customs and Excise Act, 1964, is hereby amended—

(a) by the deletion in paragraph *(a)* of subsection (9) of subparagraph (iii);

(b) by the insertion in subsection (9)*(a)*(iv) after item *(gg)* of the following item:

''*(gg*A*)* Notwithstanding anything to the contrary contained in this subparagraph or the rules in relation thereto, application for a tariff determination shall not be made in respect of bulk removals between excise manufacturing warehouses of alcoholic beverages classified under any subheading of heading 22.04 or 22.05 of Part 1 of Schedule No. 1.''; and

(c) by the insertion after subsection (11) of the following subsection:

''(11A) Any determination made under subsection (9) shall operate—

(a) in respect of the person in whose name it is issued, the goods mentioned therein and in respect of identical goods entered by that person, whether before or after the date when the determination is issued; and

(b) subject to the provisions of sections 44(11)*(c)* and 76B and subsections (10) and (11).''.

Amendment of section 53 of Act 91 of 1964, as amended by section 19 of Act 105 of 1969, section 12 of Act 112 of 1977, section 37 of Act 97 of 1986, section 20 of Act 84 of 1987, section 6 of Act 61 of 1992, section 5 of Act 19 of 1994 and section 42 of Act 45 of 1995, and repealed by section 40 of Act 32 of 2014

15. (1) Section 53 of the Customs and Excise Act, 1964, pending its repeal by the Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014), is hereby amended by the substitution in subsection (2) for the expression ''Part 7'' of the expression ''Part 13''.

(2) Subsection (1) is deemed to have come into operation on 1 April 2018.

Amendment of section 65 of Act 91 of 1964, as amended by section 5 of Act 85 of 1968, section 21 of Act 105 of 1969, section 20 of Act 112 of 1977, section 5 of Act 93 of 1978, section 7 of Act 110 of 1979, substituted by section 13 of Act 86 of 1982, and amended by section 8 of Act 101 of 1985, section 8 of Act 52 of 1986, section 9 of Act 68 of 1989, section 48 of Act 45 of 1995, section 5 of Act 44 of 1996, section 59 of Act 53 of 1999, section 128 of Act 60 of 2001, section 144 of Act 45 of 2003, section 70 of Act 32 of 2004, section 93 of Act 35 of 2007, section 96 of Act 60 of 2008 and section 59 of Act 32 of 2014

16. Section 65 of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (4)*(a)* for subparagraph (ii) of the following subparagraph:

''(ii) Any determination made under **[this subsection]** paragraph *(a)* or subsection (5) shall operate—

(aa) **[only]** in respect of **[the goods mentioned therein and]** the person in whose name it is issued and the goods mentioned therein, entered by that person before or after the date when the determination is issued; and

(bb) moet die invoerder sodanige gewysigde faktuur of sertifikaat of krediet- of debietnota binne een maand na ontvangs daarvan aan die Kontroleur **[moet]** voorlê en die omstandighede aan hom **[moet]** meedeel.''.

Wysiging van artikel 47 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 95 van 1965, artikel 17 van Wet 105 van 1969, artikel 2 van Wet 7 van 1974, artikel 7 van Wet 105 van 1976, artikel 10 van Wet 112 van 1977, artikel 6 van Wet 110 van 1979, artikel 9 van Wet 98 van 1980, artikel 8 van Wet 86 van 1982, artikel 15 van Wet 84 van 1987, artikel 4 van Wet 69 van 1988, artikel 22 van Wet 59 van 1990, artikel 3 van Wet 61 van 1992, artikel 37 van Wet 45 van 1995, artikel 4 van Wet 44 van 1996, artikel 63 van Wet 30 van 1998, artikel 53 van Wet 53 van 1999, artikel 126 van Wet 60 van 2001, artikel 104 van Wet 74 van 2002, artikel 138 van Wet 45 van 2003, artikel 68 van Wet 32 van 2004, artikel 3 van Wet 10 van 2005, artikel 90 van Wet 31 van 2005, artikel 11 van Wet 36 van 2007, artikel 94 van Wet 60 van 2008, artikel 36 van Wet 32 van 2014 en artikel 15 van Wet 44 van 2014

14. Artikel 47 van die Doeane- en Aksynswet, 1964, word hierby gewysig—
(a) deur in paragraaf *(a)* van subartikel (9) subparagraaf (iii) te skrap;
(b) deur in in subartikel (9)*(a)*(iv) na item *(gg)* die volgende item in te voeg:
''*(gg*A*)* Ondanks andersluidende bepalings in hierdie subparagraaf of die reëls ten aansien daarvan, word daar nie om 'n tariefbepaling aansoek gedoen ten opsigte van die grootmaatverwydering tussen vervaardigingspakhuise van alkoholiese dranke ingedeel onder enige subpos van tariefpos 22.04 of 22.5 van Deel 1 van Bylae No. 1 nie.''; en
(c) deur na subartikel (11) die volgende subartikel in te voeg:
''(11A) Enige bepaling ingevolge subartikel (9) gemaak is van krag—
(a) ten opsigte van die persoon in wie se naam dit uitgereik is, die goedere daarin vermeld en ten opsigte van identiese goedere wat deur daardie persoon geklaar is, hetsy voor of na die datum waarop die bepaling uitgereik is; en
(b) behoudens die bepalings van artikels 44(11)*(c)* en 76B en subartikels (10) en (11).''.

Wysiging van artikel 53 van Wet 91 van 1964, soos gewysig deur artikel 19 van Wet 105 van 1969, artikel 12 van Wet 112 van 1977, artikel 37 van Wet 97 van 1986, artikel 20 van Wet 84 van 1987, artikel 6 van Wet 61 van 1992, artikel 5 van Wet 19 van 1994 en artikel 42 van Wet 45 van 1995, en herroep deur artikel 40 van Wet 32 van 2014

15. (1) Artikel 53 van die Doeane- en Aksynswet, 1964, hangende die herroeping daarvan deur die Wysigingswet op Doeane en Aksyns, 2014 (Wet No. 32 van 2014), word hierby gewysig deur in subartikel (2) die uitdrukking ''Deel 7'' deur die uitdrukking ''Deel 13'' te vervang.
(2) Subartikel (1) word geag op 1 April 2018 in werking te getree het.

Wysiging van artikel 65 van Wet 91 van 1964, soos gewysig deur artikel 5 van Wet 85 van 1968, artikel 21 van Wet 105 van 1969, artikel 20 van Wet 112 van 1977, artikel 5 van Wet 93 van 1978, artikel 7 van Wet 110 van 1979, vervang deur artikel 13 van Wet 86 van 1982, en gewysig deur artikel 8 van Wet 101 van 1985, artikel 8 van Wet 52 van 1986, artikel 9 van Wet 68 van 1989, artikel 48 van Wet 45 van 1995, artikel 5 van Wet 44 van 1996, artikel 59 van Wet 53 van 1999, artikel 128 van Wet 60 van 2001, artikel 144 van Wet 45 van 2003, artikel 70 van Wet 32 van 2004, artikel 93 van Wet 35 van 2007, artikel 96 van Wet 60 van 2008 en artikel 59 van Wet 32 van 2014

16. Artikel 65 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in subartikel (4)*(a)* subparagraaf (ii) deur die volgende subparagraaf te vervang:
''(ii) Enige bepaling kragtens **[hierdie subartikel]** paragraaf *(a)* of subartikel (5) gemaak is van krag—
(aa) **[slegs]** ten opsigte van **[die goedere daarin vermeld en]** die persoon in wie se naam dit uitgereik is en die goedere daarin vermeld, wat deur daardie persoon geklaar is voor of na die datum waarop die bepaling uitgereik is; en

(bb) subject to the provisions of sections 44(11)*(c)* and 76B and subsections (7) and (7A)**[, from the date of the determination is issued]**.''.

Amendment of section 76 of Act 91 of 1964, as amended by section 9 of Act 85 of 1968, substituted by section 5 of Act 98 of 1970, amended by section 10 of Act 71 of 1975, section 11 of Act 110 of 1979, section 20 of Act 86 of 1982, section 5 of Act 89 of 1983, section 24 of Act 84 of 1987 and section 14 of Act 68 of 1989, substituted by section 30 of Act 59 of 1990, and amended by section 5 of Act 105 of 1992, section 54 of Act 45 of 1995, section 62 of Act 30 of 2000, section 28 of Act 34 of 2004 and section 65 of Act 32 of 2014

17. Section 76 of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (2) for paragraph *(d)* of the following paragraph:

''*(d)* the goods concerned having been damaged, destroyed or irrecoverably lost by circumstances beyond his control prior to the release thereof for home consumption: Provided that, for purposes of this section, such circumstances exclude damage, destruction or loss of goods due to robbery or theft;''.

Amendment of section 120 of Act 91 of 1964, as amended by section 36 of Act 105 of 1969, section 35 of Act 84 of 1987, section 39 of Act 59 of 1990, section 11 of Act 19 of 1994, section 73 of Act 45 of 1995, section 74 of Act 30 of 1998, section 35 of Act 21 of 2006, section 24 of Act 36 of 2007, section 40 of Act 61 of 2008 and section 86 of Act 32 of 2014

18. Section 120 of the Customs and Excise Act, 1964, is hereby amended by the insertion after paragraph *(m*B*)* of the following paragraph:

''*(m*C*)* as to matters relating to the making of certain advance foreign exchange payments in relation to goods that are to be imported, through authorised dealers in foreign exchange appointed by the Minister of Finance for purposes of the Exchange Control Regulations, published under Government Notice No. R1111 of 1 December 1961, as amended, including rules prescribing—

(i) the type of advance foreign exchange payments to which the rules apply;

(ii) requirements and procedures for notifying the Commissioner of the intention to submit an application to an authorised dealer in foreign exchange to effect an advance foreign exchange payment in respect of goods to be imported into the Republic; and

(iii) reporting requirements for authorised dealers in foreign exchange in relation to advance foreign exchange payments by persons intending to import goods into the Republic;''.

Amendment of section 20 of Act 89 of 1991, as amended by section 25 of Act 136 of 1992, section 33 of Act 97 of 1993, section 35 of Act 27 of 1997, section 94 of Act 30 of 1998, section 91 of Act 53 of 1999, section 157 of Act 60 of 2001, section 175 of Act 45 of 2003, section 47 of Act 16 of 2004, section 104 of Act 32 of 2004, section 38 of Act 21 of 2006, section 14 of Act 9 of 2007, section 1 of Act 3 of 2008, section 35 of Act 18 of 2009, section 30 of Act 8 of 2010, section 29 of Act 21 of 2012, section 176 of Act 31 of 2013, section 26 of Act 23 of 2015 and section 7 of Act 22 of 2018

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

''(5B) Notwithstanding any other provision of this Act, if the supply by a vendor relates to any enterprise contemplated in paragraphs *(b)*(vi) and *(b)*(vii) of the definition of 'enterprise' in section 1, the vendor shall be required to provide a tax invoice containing such particulars as must be prescribed by the **[Minister by regulation]** Commissioner by notice in the *Gazette*.''.

(bb) behoudens die bepalings van artikels 44(11)*(c)* en 76B en subartikels (7) en (7A) **[vanaf die datum waarop die bepaling uitgereik is]**.''.

Wysiging van artikel 76 van Wet 91 van 1964, soos gewysig deur artikel 9 van Wet 85 van 1968, vervang deur artikel 5 van Wet 98 van 1970, gewysig deur artikel 10 van Wet 71 van 1975, artikel 11 van Wet 110 van 1979, artikel 20 van Wet 86 van 1982, artikel 5 van Wet 89 van 1983, artikel 24 van Wet 84 van 1987 en artikel 14 van Wet 68 van 1989, vervang deur artikel 30 van Wet 59 van 1990, en gewysig deur artikel 5 van Wet 105 van 1992, artikel 54 van Wet 45 van 1995, artikel 62 van Wet 30 van 2000, artikel 28 van Wet 34 van 2004 en artikel 65 van Wet 32 van 2014

17. Artikel 76 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in subartikel (2) paragraaf *(d)* deur die volgende paragraaf te vervang:

''*(d)* dat die betrokke goedere voor hulle lossing vir binnelandse verbruik, deur omstandighede buite sy beheer beskadig of vernietig is of onherkrygbaar verlore gegaan het: Met dien verstande dat sodanige omstandighede vir doeleindes van hierdie artikel die beskadiging, vernietiging of verlies van goedere as gevolg van roof of diefstal uitsluit;''.

Wysiging van artikel 120 van Wet 91 van 1964, soos gewysig deur artikel 36 van Wet 105 van 1969, artikel 35 van Wet 84 van 1987, artikel 39 van Wet 59 van 1990, artikel 11 van Wet 19 van 1994, artikel 73 van Wet 45 van 1995, artikel 74 van Wet 30 van 1998, artikel 35 van Wet 21 van 2006, artikel 24 van Wet 36 van 2007, artikel 40 van Wet 61 van 2008 en artikel 86 van Wet 32 van 2014

18. Artikel 120 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur na paragraaf (*m*B) die volgende paragraaf in te voeg:

''*(m*C*)* aangaande aangeleenthede met betrekking tot die doen van sekere vreemde valuta vooruitbetalings ten opsigte van goedere wat ingevoer staan te word, deur gemagtigde handelaars in vreemde valuta wat deur die Minister van Finansies aangestel is vir doeleindes van die Deviesebeheerregulasies, afgekondig by Goewermentskennisgewing No. R1111 van 1 Desember 1961, soos gewysig, met inbegrip van reëls wat die volgende voorskryf:

(i) Die tipe vreemde valuta vooruitbetalings waarop die reëls van toepassing is;

(ii) vereistes en prosedures vir kennisgewing aan die Kommissaris van die voorneme om 'n aansoek om vreemde valuta vooruitbetaling ten opsigte van goedere wat ingevoer staan te word, by 'n gemagtigde handelaar in vreemde valuta in te dien; en

(iii) rapporteringsvereistes vir gemagtigde handelaars in vreemde valuta ten opsigte van vreemde valuta vooruitbetalings deur persone wat beoog om goedere in die Republiek in te voer;''.

Wysiging van artikel 20 van Wet 89 van 1991, soos gewysig deur artikel 25 van Wet 136 van 1992, artikel 33 van Wet 97 van 1993, artikel 35 van Wet 27 van 1997, artikel 94 van Wet 30 van 1998, artikel 91 van Wet 53 van 1999, artikel 157 van Wet 60 van 2001, artikel 175 van Wet 45 van 2003, artikel 47 van Wet 16 van 2004, artikel 104 van Wet 32 van 2004, artikel 38 van Wet 21 van 2006, artikel 14 van Wet 9 van 2007, artikel 1 van Wet 3 van 2008, artikel 35 van Wet 18 van 2009, artikel 30 van Wet 8 van 2010, artikel 29 van Wet 21 van 2012, artikel 176 van Wet 31 van 2013, artikel 26 van Wet 23 van 2015 en artikel 7 van Wet 22 van 2018

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

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

Amendment of section 41B of Act 89 of 1991, as inserted by section 40 of Act 21 of 2006, and amended by section 28 of Act 9 of 2007, section 17 of Act 9 of 2007, section 42 of Act 61 of 2008, section 40 of Act 18 of 2009 and section 271, read with paragraph 131 of Schedule 1 to Act 28 of 2011

20. Section 41B of the Value-Added Tax Act, 1991, is hereby amended by the substitution in subsection (1) for the proviso of the following proviso:

"Provided that—

[(i)]_(a)_ the provisions of sections 79(4)*(f)*, **[and]** *(k)*, **[and]** (6) and 81(1)*(b)* of the Tax Administration Act shall not apply to any VAT class ruling or VAT ruling;

[(ii)]_(b)_ an application for a VAT class ruling or a VAT ruling in terms of this section shall not be accepted by the Commissioner if the application—

[*(aa)*](i) is for an advance tax ruling that qualifies for acceptance in terms of Chapter 7 of the Tax Administration Act; and

[*(bb)*](ii) falls within a category of rulings prescribed by the Minister by regulation for which applications for rulings in terms of this section may not be accepted.".

Amendment of section 5 of Act 9 of 1999, as amended by section 92 of Act 30 of 2000

21. Section 5 of the Skills Development Levies Act, 1999, is hereby amended—

(a) by the insertion after subsection (1) of the following subsection:

"(1A) If the Director-General is satisfied that an employer has incorrectly indicated the jurisdiction of a SETA under subsection (1), the Director-General may direct that the employer be classified under the jurisdiction of the correct SETA."; and

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

"(3) A selection by an employer in terms of subsection (2) is binding on the employer, unless the **[Commissioner]** Director-General, having regard to the factors contemplated in subsection (2)*(a)*, *(b)* and *(c)*, otherwise directs.".

Amendment of section 7 of Act 9 of 1999

22. Section 7 of the Skills Development Levies Act, 1999, is hereby amended by the substitution for subsection (5) of the following subsection:

"(5) If the amount of a levy, interest or penalty paid by an employer to the SETA or approved body was not leviable or payable, or was in excess of the amount leviable or payable, in terms of this Act, that amount must be refunded to the employer by the SETA or approved body from the funds of the SETA—

(a) within five years from the date on which the payment was made in terms of the Act; or

(b) if that amount is claimed by the employer within the period referred to in paragraph *(a)*, but not paid by the SETA or approved body within that period.".

Amendment of section 11 of Act 9 of 1999, as amended by section 123 of Act 74 of 2002 and section 45 of Act 18 of 2009

23. Section 11 of the Skills Development Levies Act, 1999, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) If an employer fails to pay a levy or any portion thereof on the last day for payment thereof, as contemplated in section 6**[(2)]**(1), (1A) or 7(4), interest is payable on the outstanding amount at the rate contemplated in paragraph *(b)* of the

Wysiging van artikel 41B van Wet 89 van 1991, soos ingevoeg deur artikel 40 van Wet 21 van 2006, en gewysig deur artikel 28 van Wet 9 van 2007, artikel 17 van Wet 9 van 2007, artikel 42 van Wet 61 van 2008, artikel 40 van Wet 18 van 2009 en artikel 271, saamgelees met paragraaf 131 van Bylaag 1 by Wet 28 van 2011

20. Artikel 41B van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur in subartikel (1) die voorbehoudsbepaling deur die volgende voorbehoudsbepaling te vervang:

"Met dien verstande dat—

[(i)]_(a)_ die bepalings van artikels 79(4)*(f)*, **[en]** *(k)*, **[en]** (6) en 81(1)*(b)* van die Wet op Belastingadministrasie nie van toepassing is op enige BTW-klasbeslissing of BTW-beslissing nie;

[(ii)]_(b)_ 'n aansoek om 'n BTW-klasbeslissing of 'n BTW-beslissing ingevolge hierdie artikel nie deur die Kommissaris aanvaar sal word nie indien die aansoek—

[*(aa)*](i) om 'n voorafbeslissing is wat kwalifiseer vir aanvaarding ingevolge Hoofstuk 7 van die Wet op Belastingadministrasie; en

[*(bb)*](ii) binne die kategorie van beslissings val wat deur die Minister by regulasie voorgeskryf word waarvoor aansoeke vir beslissings ingevolge hierdie artikel nie aanvaar mag word nie.".

Wysiging van artikel 5 van Wet 9 van 1999, soos gewysig deur artikel 92 van Wet 30 van 2000

21. Artikel 5 van die "uMthetho weZibizontela wokuthuthukiswa aMakhono", 1999, word hierby gewysig—

(a) deur na subartikel (1) die volgende subartikel in te voeg:

"(1A) Uma uMnqondisi-Jikelele egculisekile ukuthi umsebenzi uveze ngokungelona iqiniso igunya lokusebenza lika-SETA ngaphansi kwesigatshana soku-(1), uMqondisi-Jikelele engayalela loyo mqashi ukuthi afakwe endaweni yokusebenza ka-SETA efanele."; en

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

"(3) Ukuqoka komqashi njengokuyala kwesigatshana (2) kuyambophezela umqashi ngaphandle kokuba **[uKhomishinali]** uMqondisi-Jikelele ebuka izinto ezicatshangwe kusigatshana (2)*(a)*, *(b)* no *(c)* eyala ngokunye.".

Wysiging van artikel 7 van Wet 9 van 1999

22. Artikel 7 van die "uMthetho weZibizontela wokuthuthukiswa aMakhono", 1999, word hierby gewysig deur subartikel (5) deur die volgende subartikel te vervang:

"(5) Uma isamba sesibizontela, inzuzo noma inhlawulo ekhokhwe ngumqashi kuSETA noma umgwamanda ovumelwe yayingathelwa noma yayeqile kusamba esithelwayo noma esikhokhwayo njengokuyala kwaloMthetho, leso samba masibuyiselwe kumqashi nyiSETA noma umgwamanda ovumyelwe sithathwe sivela ezimalini ze SETA—

(a) eminyakeni eyisihlanu kusukela osukwini imali ikhokhwe ngalo ngokwemigomo yoMthetho; noma

(b) uma leyo mali efunwe ngumqashi esikhathini okukhulunywe ngaso endimeni *(a)*, kodwa ingakhokhwa ngu-SETA noma igatsha elivunyelwe esikhathini.".

Wysiging van artikel 11 van Wet 9 van 1999, soos gewysig deur artikel 123 van Wet 74 van 2002 en artikel 45 van Wet 18 van 2009

23. Artikel 11 van die "uMthetho weZibizontela wokuthuthukiswa aMakhono", 1999, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Uma umqashi ehluleka ukukhokha isibizontela noma noma isiphi isigamu sayo ngosuku lokugcina lokukhokha sona, njengoba kucatshangwe kusigaba 6**[(2)]**(1), (1A) noma 7(4), inzuzo iyakhokhwa esambeni esingakhokhiwe ngesilinganiso esicatshangwe kundima *(b)* yencazelo "yesilinganiso esinqunyiwe"

definition of ''prescribed rate'' in section 1 of the Income Tax Act, calculated from the day following that last day for payment to the day that payment is received by the Commissioner, SETA or approved body, as the case may be.''.

Amendment of section 12 of Act 9 of 1999, as amended by section 113 of Act 53 of 1999, section 197 of Act 45 of 2003, section 46 of Act 18 of 2009 and section 271, read with paragraph 153 of Schedule 1 to Act 28 of 2011

24. Section 12 of the Skills Development Levies Act, 1999, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) Subject to subsection (2), if any levy remains unpaid after the last day for payment thereof as contemplated in section 6**[(2)]**(1), (1A) or 7(4), the Commissioner must, under Chapter 15 of the Tax Administration Act, impose a penalty of 10 per cent of that unpaid amount.''.

Amendment of section 9 of Act 4 of 2002

25. Section 9 of the Unemployment Insurance Contributions Act, 2002, is hereby amended by the substitution for subsection (4) of the following subsection:

''(4) If the amount of any contribution, interest or penalty paid by an employer to the Unemployment Insurance Commissioner was not due or payable, or was in excess of the amount due or payable in terms of this Act, that amount or such excess amount must be refunded to that employer by the Unemployment Insurance Commissioner from the Unemployment Insurance Fund—

(a) within five years from the date on which the payment was made in terms of the Act; or

(b) if that amount is claimed by the employer within the period referred to in paragraph *(a)*, but not paid by the Unemployment Insurance Commissioner within that period.''.

Amendment of Arrangement of Sections of Act 28 of 2011, as amended by section 87 of Act 39 of 2013

26. The Arrangement of Sections of the Tax Administration Act, 2011, is hereby amended by the substitution for item 212 of the following item:

''**212.** Reportable arrangement and mandatory disclosure penalty''.

Amendment of section 11 of Act 28 of 2011, as amended by section 40 of Act 21 of 2012, section 33 of Act 39 of 2013, section 36 of Act 23 of 2015 and section 48 of Act 16 of 2016

27. Section 11 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (4) of the following subsection:

''(4) Unless the court otherwise directs, no legal proceedings may be instituted in the High Court against the Commissioner, unless the applicant has given the Commissioner written notice of at least **[one week]** 10 business days of the applicant's intention to institute the legal proceedings.''.

Amendment of section 12 of Act 28 of 2011

28. Section 12 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:

''(2) A senior SARS official may appear in the tax court or a High Court only if the person is a legal practitioner duly admitted and enrolled under the Legal Practice Act, 2014 (Act No. 28 of 2014)**[—**

(a) **is an advocate duly admitted under—**

(i) the Admission of Advocates Act, 1964 (Act No. 74 of 1964); or

(ii) a law providing for the admission of advocates in an area in the Republic which remained in force by virtue of paragraph 2 of Schedule 6 to the Constitution of the Republic of South Africa, 1996; or

kusigaba 1 soMthetho weNtela wemali eNgenayo, sibalwe kusukela kulolo suku lokugcina lokukhokha kuya osukwini leyonkokhelo emukelwe ngalo uKhomishinali, iSETA noma umgwamanda ovumelwe, kuye ngesimo.’’.

Wysiging van artikel 12 van Wet 9 van 1999, soos gewysig deur artikel 113 van Wet 53 van 1999, artikel 197 van Wet 45 van 2003, artikel 46 van Wet 18 van 2009 en artikel 271, saamgelees met paragraaf 153 van Bylae 1 tot Wet 28 van 2011

24. Artikel 12 van die ‘‘uMthetho weZibizontela wokuthuthukiswa aMakhono’’, 1999, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

‘‘(1) Kuye ngesigatshana (2), uma noma isiphi isibizontela esisala singakhokhiwe ngemuva kosuku lokugcina lokukhokhwa kwaso njengoba kucatshangwe kusigaba 6**[(2)]**(1), (1A) noma 7(4), uKhomishana kumele, ngaphansi kweSahluko se-15 se-Tax Administration Act, ahlawulise engamaphesenti ayi-10 alesosamba esingakhokhiwe.’’.

Wysiging van artikel 9 van Wet 4 van 2002

25. Artikel 9 van die ‘‘Unemployment Insurance Contributions Act’’, 2002, word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

‘‘(4) Arali tshelede iṅwe na iṅwe ya mbadelo, nyingapfuma kana ndaṱiso i badelwaho nga mutholi kha Khomishinari wa Ndindakhombo ya zwa u Shaya Mushumo ya vha i songo badelwa, kana ya vha yo badelwa ya tou fhira u ya nga uno Mulayo, iyo tshelede yo fhiraho i tea u humiselwa ngei murahu kha mutholi nga ofisi ya Khomishinari wa Ndindakhombo ya zwa u Shaya Mushumo i tshi bva ngei kha Tshikwama tsha Ndindakhombo ya zwa u Shaya Mushumo—

(a) hu saathu fhela miṅwaha miṱanu u bva kha datumu ya musi mbadelo yo itwa u ya nga Mulayo; kana

(b) arali iyo tshelede ya vhilwa nga mutholo hu saathu fhela tsfhinga tsho bulwaho kha pharagirafu ya *(a)*, fhedzi ya vha i songo badelwa nga Khomishinari wa Ndindakhombo ya zwa u Shaya Mushumo nga tshifhinga.’’.

Wysiging van die Indeling van Artikels van Wet 28 van 2011, soos gewysig deur artikel 87 van Wet 39 van 2013

26. Die Indeling van Artikels van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur item 212 deur die volgende item te vervang:

‘‘**212.** Rapporteerbare reëling en verpligte openbaarmakingsboete’’.

Wysiging van artikel 11 van Wet 28 van 2011, soos gewysig deur artikel 40 van Wet 21 van 2012, artikel 33 van Wet 39 van 2013, artikel 36 van Wet 23 van 2015 en artikel 48 van Wet 16 van 2016

27. Artikel 11 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

‘‘(4) Tensy die hof andersins gelas, mag geen regstappe in die Hoë Hof teen die Kommissaris ingestel word nie, tensy die applikant die Kommissaris ten minste **[een week]** 10 besigheidsdae skriftelike kennisgewing van die applikant se voorneme om regstappe in te stel, gegee het **[nie]**.’’.

Wysiging van artikel 12 van Wet 28 van 2011

28. Artikel 12 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

‘‘(2) ’n Senior SAID-amptenaar mag slegs in die belastinghof of Hoë Hof verskyn, indien die persoon ’n regspraktisyn wat kragtens die Wet op Regspraktyk, 2014 (Wet No. 28 van 2014), as sodanig toegelaat en ingeskryf is**[—**

***(a)* ’n advokaat is, behoorlik toegelaat kragtens—**

(i) die Wet op die Toelating van Advokate, 1964 (Wet 74 van 1964); of

(ii) ’n Wet wat vir die toelating van advokate in ’n gebied in die Republiek voorsiening maak wat van krag gebly het uit hoofde van paragraaf 2 van Bylae 6 by die Grondwet van die Republiek van Suid-Afrika, 1996; of

(b) **is an attorney duly admitted and enrolled under—**
   (i) the Attorneys Act, 1979 (Act No. 53 of 1979)]; or
   (ii) a law providing for the admission of attorneys in an area in the Republic which remained in force by virtue of paragraph 2 of Schedule 6 to the Constitution of the Republic of South Africa, 1996].''.

Amendment of section 42A of Act 28 of 2011, as inserted by section 41 of Act 23 of 2015

29. Section 42A of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for the words preceding paragraph *(a)* of the following words:

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

Amendment of section 46 of Act 28 of 2011, as amended by section 50 of Act 21 of 2012, section 38 of Act 39 of 2013, section 46 of Act 44 of 2014 and section 42 of Act 23 of 2015

30. Section 46 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (3) of the following subsection:

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

Amendment of section 64 of Act 28 of 2011

31. Section 64 of the Tax Administration Act, 2011, is hereby amended by the substitution of subsections (1) to (6) of the following subsections:

''(1) If SARS foresees the need to search and seize relevant material that may be alleged to be subject to legal professional privilege, SARS must arrange for **[an attorney]** a legal practitioner from the panel appointed under section 111 to be present during the execution of the warrant.

(2) **[An attorney]** A legal practitioner with whom SARS has made an arrangement in terms of subsection (1) may appoint a substitute **[attorney]** legal practitioner to be present on the appointing **[attorney's]** legal practitioner's behalf during the execution of a warrant.

(3) If, during the carrying out of a search and seizure by SARS, a person alleges the existence of legal professional privilege in respect of relevant material and **[an attorney]** a legal practitioner is not present under subsection (1) or (2), SARS must seal the material, make arrangements with **[an attorney]** a legal practitioner from the panel appointed under section 111 to take receipt of the material and, as soon as is reasonably possible, hand over the material to the **[attorney]** legal practitioner.

(4) **[An attorney]** A legal practitioner referred to in subsections (1), (2) and (3)—

(a) is not regarded as acting on behalf of either party; and
(b) must personally take responsibility—
   (i) in the case of a warrant issued under section 60, for the removal from the premises of relevant material in respect of which legal privilege is alleged;
   (ii) in the case of a search and seizure carried out under section 63, for the receipt of the sealed information; and
   (iii) if a substitute **[attorney]** legal practitioner in terms of subsection (2), for the delivery of the information to the appointing **[attorney]** legal practitioner for purposes of making the determination referred to in subsection (5).

(b) **’n prokureur is, behoortlik toegelaat en geregistreer is kragtens—**
 (i) die Wet op Prokureurs, 1979 (Wet 53 van 1979); of
 (ii) ’n wet wat vir die toelating van prokureurs in ’n gebied in die Republiek voorsiening maak wat van krag gebly het uit hoofde van paragraaf 2 van Bylae 6 by die Grondwet van die Republiek van Suid-Afrika, 1996].’’.

Wysiging van artikel 42A van Wet 28 van 2011, soos ingevoeg deur artikel 41 van Wet 23 van 2015

29. Artikel 42A van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

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

Wysiging van artikel 46 van Wet 28 van 2011, soos gewysig deur artikel 50 van Wet 21 van 2012, artikel 38 van Wet 39 van 2013, artikel 46 van Wet 44 van 2014 en artikel 42 van Wet 23 van 2015

30. Artikel 46 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

‘‘(3) ’n Versoek deur SAID vir die tersaaklike materiaal van ’n persoon anders as die belastingpligtige word beperk tot materiaal **[ten opsigte van]** <u>met betrekking tot</u> die belastingpligtige bygehou of bewaar, of wat redelikerwys deur sodanige persoon bygehou of bewaar behoort te word.’’.

Wysiging van artikel 64 van Wet 28 van 2011

31. Artikel 64 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikels (1) tot (6) deur die volgende subartikels te vervang:

‘‘(1) Indien SAID die nodigheid voorsien om tersaaklike materiaal te deursoek en daarop beslag te lê, wat beweer kan word onderhewig te wees aan regsprofessionele privilegie, moet SAID reël dat ’n **[prokureur]** <u>regspraktisyn</u> van die paneel aangestel kragtens artikel 111, teenwoordig moet wees tydens die uitvoer van die lasbrief.

(2) ’n **[Prokureur]** <u>Regspraktisyn</u> met wie SAID ’n reëling ingevolge subartikel (1) gemaak het, kan ’n **[plaasvervangerprokureur]** <u>plaasvervangingsregspraktisyn</u> aanstel om namens die aanstellende **[prokureur]** <u>regspraktisyn</u> teenwoordig te wees tydens die uitvoer van die lasbrief.

(3) Indien, tydens die uitvoer van ’n deursoeking en beslaglegging deur SAID, ’n persoon die bestaan van regsprofessionele privilegie ten opsigte van tersaaklike materiaal aanvoer en ’n **[prokureur]** <u>regspraktisyn</u> nie kragtens subartikel (1) of (2) teenwoordig is nie, moet SAID die materiaal verseël, reëlings tref met ’n **[prokureur]** <u>regspraktisyn</u> van die paneel aangestel ingevolge artikel 111 om ontvangs van die materiaal te neem en so spoedig as rederlikerwys moontlik die materiaal aan die **[prokureur]** <u>regspraktisyn</u> oorhandig.

(4) ’n **[Prokureur]** <u>Regspraktisyn</u> bedoel in subartikels (1), (2) en (3)—

(a) word nie geag namens enige van die partye op te tree nie; en

(b) moet persoonlik verantwoordelikheid neem—
 (i) in die geval van ’n lasbrief kragtens artikel 60 uitgereik, vir die verwydering van die perseel van tersaaklike materiaal ten opsigte waarvan regsprofessionele privilegie beweer word;
 (ii) in die geval van ’n deursoeking en beslaglegging kragtens artikel 63 uitgevoer, vir die ontvangs van die verseëlde inligting; en
 (iii) indien ’n **[plaasvervangerprokureur]** <u>plaasvervangingsregspraktisyn</u> ingevolge subartikel (2), vir die lewering van die inligting aan die aanstellende **[prokureur]** <u>regspraktisyn</u> vir die doeleindes van die maak van ’n beslissing bedoel in subartikel (5).

(5) The **[attorney]** legal practitioner referred to in subsection (1) or (3) must, within 21 business days, make a determination of whether the privilege applies and may do so in the manner the **[attorney]** legal practitioner deems fit, including considering representations made by the parties.

(6) If a determination of whether the privilege applies is not made under subsection (5) or a party is not satisfied with the determination, the **[attorney]** legal practitioner must retain the relevant material pending final resolution of the dispute by the parties or an order of court.

(7) The **[attorney]** legal practitioner from the panel appointed under section 111 and any **[attorney]** legal practitioner acting on behalf of that **[attorney]** legal practitioner referred to in subsection (1) must be compensated in the same manner as if acting as Chairperson of the tax board.''.

Amendment of section 91 of Act 28 of 2011, as amended by section 58 of Act 21 of 2012

32. Section 91 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (4) of the following subsection:

''(4) If a taxpayer—

(a) does not submit a return; or

(b) is not required to submit a return, and fails to pay the tax required under a tax Act,

SARS may make an assessment based on an estimate under section 95 **[if that taxpayer fails to pay the tax required under a tax Act]**.''.

Amendment of section 100 of Act 28 of 2011, as amended by section 56 of Act 16 of 2016

33. Section 100 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for paragraph *(c)* of the following paragraph:

''*(c)* after the decision of an objection, no notice of appeal has been filed or a notice has been filed and is withdrawn;''.

Amendment of section 110 of Act 28 of 2011, as amended by section 49 of Act 39 of 2013 and section 24 of Act 13 of 2017

34. Section 110 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1) for paragraph *(a)* of the following paragraph:

''*(a)* the chairperson, who must be **[an advocate or attorney]** a legal practitioner from the panel appointed under section 111; and''.

Amendment of section 111 of Act 28 of 2011, as amended by section 53 of Act 23 of 2015

35. Section 111 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) The Minister must, in consultation with the Judge-President of the Division of the High Court with jurisdiction in the area where the tax board is to sit, by public notice appoint **[advocates and attorneys]** legal practitioners to a panel from which a chairperson of the tax board must be nominated from time to time.''.

Amendment of section 134 of Act 28 of 2011

36. Section 134 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) A party who intends to lodge an appeal against a decision of the tax court (hereinafter in this Part referred to as the appellant) must, within 21 business days after the date of the notice by the 'registrar' notifying the parties of the tax court's decision under section 131, or within a further period as the president of the tax

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(5) Die **[prokureur]** regspraktisyn bedoel in subartikel (1) of (3) moet binne 21 besigheidsdae 'n beslissing maak of die privilegie van toepassing is en kan dit doen op die wyse wat die **[prokureur]** regspraktisyn goedvind, insluitende inagneming van voorleggings deur die partye gemaak.

(6) Indien 'n beslissing of die privilegie van toepassing is al dan nie, nie kragtens subartikel (5) gemaak word nie of indien 'n party nie tevrede is met die beslissing nie, moet die **[prokureur]** regspraktisyn die tersaaklike materiaal hou, hangende die finale beslegting van die geskil deur die partye of 'n hofbevel.

(7) Die **[prokureur]** regspraktisyn van die paneel kragtens artikel 111 aangestel en enige **[prokureur]** regspraktisyn wat optree namens die **[prokureur]** regspraktisyn bedoel in subartikel (1) moet vergoed word op dieselfde wyse asof hy of sy as voorsitter van die belastingraad optree.''.

Wysiging van artikel 91 van Wet 28 van 2011, soos gewysig deur artikel 58 van Wet 21 van 2012

32. Artikel 91 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

''(4) Indien—

(a) 'n belastingpligtige nie 'n opgawe indien nie; of

(b) **[indien]** daar nie van 'n belastingpligtige vereis word om 'n opgawe in te dien nie, en daardie belastingpligtige versuim om die belasting kragtens 'n Belastingwet vereis, te betaal,

kan SAID 'n aanslag maak gebaseer op 'n beraming kragtens artikel 95 **[indien daardie belastingpligtige versuim om die belasting kragtens 'n Belastingwet vereis, te betaal]** .''.

Wysiging van artikel 100 van Wet 28 van 2011, soos gewysig deur artikel 56 van Wet 16 van 2016

33. Artikel 100 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) paragraaf *(c)* deur die volgende paragraaf te vervang:

''*(c)* na beslissing van 'n beswaar, geen kennisgewing van appèl ingedien is nie, of wel ingedien is maar teruggetrek is;''.

Wysiging van artikel 110 van Wet 28 van 2011, soos gewysig deur artikel 49 van Wet 39 van 2013 en artikel 24 van Wet 13 van 2017

34. Artikel 110 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* die voorsitter, wat 'n **[advokaat of prokureur]** regspraktisyn moet wees uit die paneel aangestel kragtens artikel 111; en''.

Wysiging van artikel 111 van Wet 28 van 2011, soos gewysig deur artikel 53 van Wet 23 van 2015

35. Artikel 111 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

''(1) Die Minister moet, in oorleg met die Regter-president van die Afdeling van die Hoë Hof met regsbevoegdheid binne die gebied waar die belastingraad moet sit, by openbare kennisgewing **[advokate en prokureurs]** regspraktisyns op 'n paneel aanstel, waaruit 'n voorsitter van die belastingraad van tyd tot tyd benoem moet word.''.

Wysiging van artikel 134 van Wet 28 van 2011

36. Artikel 134 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

''(1) 'n Party wat van voorneme is om 'n appèl teen 'n beslissing van die belastinghof in te dien (hierna in hierdie Deel genoem as die appèllant) moet, binne 21 besigheidsdae na die datum van die kennisgewing deur die 'griffier' waarin die partye van die belastinghof se beslissing in kennis gestel word kragtens artikel 131,

court may on good cause shown allow, lodge with the 'registrar' and serve upon the opposite party or the opposite party's **[attorney]** legal practitioner or agent, a notice of intention to appeal against the decision.''.

Amendment of section 139 of Act 28 of 2011

37. Section 139 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) A cross-appeal against a decision of the tax court in a case in which an appeal has been lodged under section 138, must be noted by lodging a written notice of cross-appeal with the 'registrar', serving it upon the opposite party or the opposite party's **[attorney]** legal practitioner and lodging it with the registrar of the court to which the cross-appeal is noted.''.

Amendment of section 141 of Act 28 of 2011

38. Section 141 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

''(1) A party may, by notice in writing, lodged with the 'registrar' and the opposite party or the opposite party's **[attorney]** legal practitioner or agent, abandon the whole or a part of a judgment in the party's favour.''.

Amendment of section 191 of Act 28 of 2011, as amended by section 72 of Act 39 of 2013 and section 61 of Act 23 of 2015

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

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

Amendment of section 210 of Act 28 of 2011, as amended by section 70 of Act 21 of 2012

40. Section 210 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (2) for paragraph *(c)* of the following paragraph:

''*(c)* the failure to disclose information subject to a reportable arrangement or mandatory disclosure penalty under section 212.''.

Amendment of section 212 of Act 28 of 2011, as amended by section 62 of Act 23 of 2015

41. The Tax Administration Act, 2011, is hereby amended by the substitution for section 212 of the following section:

''**Reportable arrangement and mandatory disclosure penalty**

212. (1) A person referred to in—

(a) paragraph *(a)* or *(b)* of the definition of 'participant' in section 34, who fails to disclose the information in respect of a 'reportable arrangement', as required by section 37; or

(b) the definition of intermediary in the regulations, issued in respect of paragraph *(a)* of the definition of ''international tax standard'', who fails to disclose the information required to be disclosed under the regulations,

is liable to a 'penalty', for each month that the failure continues (up to 12 months), in the amount of—

[*(a)*](i) R50 000, in the case of a 'participant' or intermediary, as the case may be, other than the 'promoter'; or

of binne 'n verdere tydperk wat die president van die belastinghof by die aanvoer van goeie redes kan toelaat, by die 'griffier' en die teenparty of die teenparty se **[prokureur]** regspraktisyn of agent 'n kennisgewing beteken van voorneme om teen die beslissing te appèlleer.''.

Wysiging van artikel 139 van Wet 28 van 2011

37. Artikel 139 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

''(1) 'n Teenappèl teen 'n beslissing van die belastinghof in die geval waar 'n appèl aangeteken is kragtens artikel 138, moet aangeteken word deur 'n skriftelike kennisgewing van teenappèl by die 'griffier' in te dien, dit te beteken op die teenparty of die teenparty se **[prokureur]** regspraktisyn en in te dien by die griffier van die hof waarna die teenappèl aangeteken word.''.

Wysiging van artikel 141 van Wet 28 van 2011

38. Artikel 141 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

''(1) 'n Party kan met skriftelike kennisgewing ingedien by die 'griffier' en die teenparty of die teenparty se **[prokureur]** regspraktisyn of agent afstand doen van die geheel of 'n gedeelte van 'n uitspraak in die party se guns.''.

Wysiging van artikel 191 van Wet 28 van 2011, soos gewysig deur artikel 72 van Wet 39 van 2013 en artikel 61 van Wet 23 van 2015

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

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

Wysiging van artikel 210 van Wet 28 van 2011, soos gewysig deur artikel 70 van Wet 21 van 2012

40. Artikel 210 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (2) paragraaf *(c)* deur die volgende paragraaf te vervang:

''*(c)* die versuim om inligting onderhewig aan 'n rapporteerbare reëling of verpligte blootleggingsboete kragtens artikel 212 bloot te lê.''.

Wysiging van artikel 212 van Wet 28 van 2011, soos gewysig deur artikel 62 van Wet 23 van 2015

41. Die Wet op Belastingadministrasie, 2011, word hierby gewysig deur artikel 212 deur die volgende artikel te vervang:

''**Rapporteerbare reëling en verpligte blootleggingsboete**

212. (1) 'n Persoon bedoel in—

(a) paragraaf *(a)* of *(b)* van die omskrywing van 'deelnemer' in artikel 34, wat versuim om die inligting ten opsigte van 'n 'rapporteerbare reeling' , soos ingevolge artikel 37 vereis, te openbaar; of

(b) die omskrywing van tussenganger in die regulasies, uitgereik ten opsigte van paragraaf *(a)* van die omskrywing van 'internasionale belastingstandaard', wat versuim om die inligting wat vereis word kragtens die regulasies geopenbaar te word, te openbaar,

is aanspreeklik vir 'n 'boete', vir elke maand wat die versuim voortduur (tot en met 12 maande), ten bedrae van—

[*(a)*](i) R50 000, in die geval van 'n 'deelnemer' of tussenganger, na gelang van die geval, anders as die 'promotor' ; of

[*(b)*](ii) R100 000, in the case of the 'promoter'.

(2) The amount of 'penalty' determined under subsection (1) is doubled if the amount of anticipated 'tax benefit', as defined in section 34, for the 'participant' by reason of the arrangement (within the meaning of section 35) exceeds R5 000 000, and is tripled if the benefit exceeds R10 000 000.

(3) A person referred to in paragraph *(c)* of the definition of 'participant' in section 34, who fails to disclose the information in respect of a 'reportable arrangement' as required by section 37 is liable to a 'penalty' in the amount of R50 000.''.

Amendment of section 223 of Act 28 of 2011, as amended by section 73 of Act 21 of 2012, section 76 of Act 39 of 2013 and section 62 of Act 16 of 2016

42. Section 223 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (3) for paragraph *(a)* of the following paragraph:

''*(a)* made full disclosure to SARS of the arrangement, as defined in section 34, that gave rise to the prejudice to SARS or the *fiscus* by no later than the date that the relevant return was due; and''.

Amendment of section 234 of Act 28 of 2011, as amended by section 77 of Act 21 of 2012

43. Section 234 of the Tax Administration Act, 2011, is hereby amended by the substitution for paragraph *(g)* of the following paragraph:

''*(g)* issues an erroneous, incomplete or false document required to be issued under a tax Act to SARS or to another person;''.

Amendment of section 240A of Act 28 of 2011, as amended by section 83 of Act 21 of 2012, section 82 of Act 39 of 2013 and section 61 of Act 44 of 2014

44. Section 240A of the Tax Administration Act, 2011, is hereby amended—

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

''*(b)* **[a Law Society established in terms of Chapter 3 of the Attorneys Act, 1979 (Act No. 53 of 1979)]** the Legal Practice Council established under the Legal Practice Act, 2014 (Act No. 28 of 2014);''; and

(b) by the deletion in subsection (1) of paragraph *(c)*.

Amendment of section 246 of Act 28 of 2011, as amended by section 86 of Act 21 of 2012 and section 84 of Act 39 of 2013

45. Section 246 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (2) for paragraph *(b)* of the following paragraph:

''*(b)* appointed by the company or by an agent or **[attorney]** legal practitioner who has authority to appoint such a representative for the purposes of a tax Act;''.

Amendment of section 256 of Act 28 of 2011, as amended by section 89 of Act 21 of 2012, section 85 of Act 39 of 2013, section 64 of Act 44 of 2014 and section 72 of Act 23 of 2015

46. The Tax Administration Act, 2011, is hereby amended by the substitution for section 256 of the following section:

''**Tax compliance status**

256. (1) A taxpayer may apply, in the prescribed form and manner, to SARS for **[a confirmation of]** third party access to the taxpayer's tax compliance status.

[***(b)***](ii) R100 000, in die geval van die 'promotor' .

(2) Die bedrag van 'boete' kragtens subartikel (1) bepaal, word verdubbel indien die bedrag van die verwagte 'belastingvoordeel' soos in artikel 34 omskryf, vir die 'deelnemer' op grond van die reëling (binne die betekenis van artikel 35) R5 000 000 oorskry, en word verdriedubbel indien die voordeel R10 000 000 oorskry.

(3) 'n Persoon bedoel in paragraaf *(c)* van die omskrywing van 'deelnemer' in artikel 34, wat versuim om die inligting ten opsigte van 'n 'rapporteerbare reeling' , soos ingevolge artikel 37 vereis, te openbaar, is aanspreeklik vir 'n 'boete' ten bedrae van R50 000.''.

Wysiging van artikel 223 van Wet 28 van 2011, soos gewysig deur artikel 73 van Wet 21 van 2012, artikel 76 van Wet 39 van 2013 en artikel 62 van Wet 16 van 2016

42. Artikel 223 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (3) paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* die reëling ten volle aan SAID openbaar gemaak het, soos kragtens artikel 34 omskryf, wat aanleiding gegee het tot die benadeling van SAID of die *fiscus* teen nie later nie as die datum waarop die tersaaklike opgawe verskuldig was; en''.

Wysiging van artikel 234 van Wet 28 van 2011, soos gewysig deur artikel 77 van Wet 21 van 2012

43. Artikel 234 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur paragraaf *(g)* deur die volgende paragraaf te vervang:

''*(g)* 'n foutiewe, onvolledige of vals dokument soos vereis word om uitgereik te word kragtens 'n Belastingwet, aan SAID of 'n ander persoon uitreik;''.

Wysiging van artikel 240A van Wet 28 van 2011, soos gewysig deur artikel 83 van Wet 21 van 2012, artikel 82 van Wet 39 van 2013 en artikel 61 van Wet 44 van 2014

44. Artikel 240A van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

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

''*(b)* **['n Prokureursorde ingestel kragtens Hoofstuk 3 van die Wet op Prokureurs, 1979 (Wet 53 van 1979)]** die Regspraktykraad ingestel kragtens die Wet op Regspraktyk, 2014 (Wet No. 28 van 2014);''; en

(b) deur in subartikel (1) paragraaf *(c)* te skrap.

Wysiging van artikel 246 van Wet 28 van 2011, soos gewysig deur artikel 86 van Wet 21 van 2012 en artikel 84 van Wet 39 van 2013

45. Artikel 246 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (2) paragraaf *(b)* deur die volgende paragraaf te vervang:

''*(b)* deur die maatskappy aangestel word of deur 'n agent of **[prokureur]** regspraktisyn wie magtiging het om so 'n verteenwoordiger vir die doeleindes van 'n Belastingwet aan te stel;''.

Wysiging van artikel 256 van Wet 28 van 2011, soos gewysig deur artikel 89 van Wet 21 van 2012, artikel 85 van Wet 39 van 2013, artikel 64 van Wet 44 van 2014 en artikel 72 van Wet 23 van 2015

46. Die Wet op Belastingadministrasie, 2011, word hierby gewysig deur artikel 256 deur die volgende artikel te vervang:

''**Belastingnakomingstatus**

256. (1) 'n Belastingpligtige kan, in die voorgeskrewe vorm en op die voorgeskrewe wyse, by SAID aansoek doen **[om bevestiging van]** vir derdeparty toegang tot die belastingpligtige se belastingnakomingstatus.

(2) SARS must **[issue]** provide or decline to **[issue the confirmation of]** provide third party access to the taxpayer's tax compliance status within 21 business days from the date the application is submitted or such longer period as may reasonably be required **[if a senior SARS official is satisfied that the confirmation of]** to confirm the correctness of the taxpayer's tax compliance status **[may prejudice the efficient and effective collection of revenue]**.

(3) **[A senior SARS official may provide a taxpayer with confirmation of the]** The taxpayer's tax compliance status may only be indicated as compliant **[only]** if **[satisfied that]** the taxpayer—

(a) is registered for tax as required in terms of a tax Act; **[and does not have any—]**

[*(a)*]*(b)* does not have any outstanding tax debt, excluding a tax debt—

(i) contemplated in section 167 or 204; or

(ii) **[a tax debt]** that has been suspended under section 164; or

(iii) that may not be recovered for the period specified in section 164(6); or

(iv) that does not exceed the amount referred to in section 169(4) or any higher amount that the Commissioner may determine by public notice; **[or]** and

[*(b)*]*(c)* does not have any outstanding return, unless an arrangement **[acceptable to the]** with SARS **[official]** has been made for the submission of the return.

(4) **[A confirmation]** An indication of the tax compliance status of a taxpayer must **[be in the prescribed format and]** include at least—

(a) the **[original]** date of **[issue of]** the tax compliance status **[confirmation to]** of the taxpayer;

(b) the name**[,]** and taxpayer reference number **[and identity number or company registration number]** of the taxpayer;

[*(c)* the date of the confirmation of the tax compliance status of the taxpayer to an organ of state or a person referred to in subsection (5);] and

[*(d)*]*(c)* **[a confirmation of]** the taxpayer's tax compliance status **[of the taxpayer]** as at the date referred to in paragraph **[*(c)*]***(a)*.

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

(a) an organ of state; or

(b) a person to whom the taxpayer has **[presented]** provided third party access to the taxpayer's tax compliance status **[confirmation]**.

(6) SARS may revoke third party access to **[alter]** the taxpayer's tax compliance status **[to non-compliant]** if the **[confirmation]** access—

(a) was issued in error; or

(b) was **[obtained]** provided on the basis of fraud, misrepresentation or non-disclosure of material facts,

and SARS has given the taxpayer prior notice and an opportunity to respond to the allegations of at least **[14]** 10 business days prior to the **[alteration]** revocation.

(7) A taxpayer's tax compliance status will be indicated as non-compliant by SARS for the period commencing on the date that the taxpayer no longer complies with a requirement under subsection (3), or such later date as the Commissioner may prescribe, and ending on the date that the taxpayer remedies the non-compliance.''.

(2) SAID moet **[die bevestiging van]** toegang verleen of weier tot die belastingpligtige se belastingnakomingstatus binne 21 besigheidsdae vanaf die datum waarop die aansoek ingedien is of sodanige langer tydperk as wat redelikerwys benodig mag word **[indien 'n senior SAID-amptenaar oortuig is dat die bevestiging van]** om die korrektheid van die belastingpligtige se belastingnakomingstatus **[die effektiewe en doeltreffende invordering van belasting sal verhinder, uitreik of weier om dit uit te reik]** te bevestig.

(3) **['n Senior SAID-amptenaar kan 'n belastingpligtige van bevestiging van die]** Die belastingpligtige se belastingnakomingstatus **[as]** kan slegs as nakomend **[voorsien]** aangedui word **[slegs]** indien **[oortuig dat]** die belastingpligtige—

(a) vir belasting geregistreer is soos ingevolge 'n Belastingwet vereis; **[en nie enige—]**

[*(a)*]*(b)* nie enige uitstaande belastingskuld het nie, uitgesluit 'n belastingskuld—

(i) in artikel 167 of 204 beoog**[,]**; of

(ii) **['n belastingskuld]** wat kragtens artikel 164 opgeskort is**[,]**; of

(iii) wat nie gevorder mag word vir die tydperk in artikel 164(6) bedoel nie; of

(iv) wat nie die bedrag bedoel in artikel 169(4) oorskry of enige hoër bedrag wat die Kommissaris by openbare kennisgewing mag bepaal nie; **[of]** en

[*(b)*]*(c)* nie enige uitstaande opgawe het nie, tensy 'n reëling **[wat vir die SAID-beampte aanvaarbaar]** met SAID **[is]** vir die indien van die opgawe getref is.

(4) 'n **[Bevestiging]** Aanduiding van die belastingpligtige se belastingnakomingstatus moet **[in die voorgeskrewe formaat wees en]** ten minste insluit—

(a) die **[oorspronklike]** datum **[van uitreiking]** van die **[bevestiging van]** belastingnakomingstatus **[aan]** van die belastingpligtige;

(b) die naam**[,]** en belastingpligtige-verwysingsnommer **[en identiteitsnommer of maatskappyregistrasienommer]** van die belastingpligtige;

[*(c)* die datum van die bevestiging van die belastingnakomingstatus van die belastingpligtige aan 'n staatsorgaan of 'n persoon in subartikel (5) bedoel;] en

[*(d)*]*(c)* **['n bevestiging van]** die belastingpligtige se belastingnakomingstatus soos op die datum in paragraaf **[*(c)*]***(a)* bedoel.

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

(a) 'n staatsorgaan; of

(b) 'n persoon aan wie die belastingpligtige **[die bevestiging van]** derdeparty toegang tot die belastingpligtige se belastingnakomingstatus voorgelê het.

(6) SAID kan **[die]** derdeparty toegang tot die belastingpligtige se belastingnakomingstatus **[na nie-nakomend verander]** terugtrek indien die **[bevestiging]** toegang—

(a) foutiewelik uitgereik is; of

(b) op die grondslag van bedrog, wanvoorstelling of nie-openbaarmaking van wesenlike feite **[verkry]** verskaf is,

en SAID die belastingpligtige vooraf kennisgewing en 'n geleentheid om op die aantygings te antwoord, van minstens **[14]** 10 besigheidsdae voor die **[verandering gegee het]** terugtrekking, gegee het.

(7) 'n Belastingpligtige se belastingnakomingstatus sal deur SAID as nie-nakomend aangedui word vir die tydperk wat begin op die datum wat die belastingpligtige nie langer aan die vereistes onder subartikel (3) voldoen nie, of sodanige later datum as wat die Kommissaris mag bepaal, en eindig op die datum wat die belastingpligtige die nie-nakoming regstel.''.

Amendment of section 262 of Act 28 of 2011

47. The Tax Administration Act, 2011, is hereby amended by the substitution for section 262 of the following section:

“**Appointment of chairpersons of tax board**

262. [An attorney or advocate] A legal practitioner appointed to the panel of persons who may serve as chairpersons of the tax board under a tax Act, who is on that panel immediately before the commencement date of this Act, is regarded as appointed under the provisions of section 111 until the earlier of—

(a) the expiry of the **[attorney or advocate’s]** legal practitioner’s appointment under the provisions previously in force; or

(b) termination of the **[attorney or advocate’s]** legal practitioner’s appointment under section 111(3).”.

Short title and commencement

48. (1) This Act is called the Tax Administration Laws Amendment Act, 2019.

(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.

Wysiging van artikel 262 van Wet 28 van 2011

47. Die Wet op Belastingadministrasie, 2011, word hierby gewysig deur artikel 262 deur die volgende artikel te vervang:

''**Aanstelling van voorsitters van belastingraad**

262. 'n **[Prokureur of advokaat]** Regspraktisyn aangestel op die paneel van persone wat as voorsitters van die belastingraad kragtens 'n Belastingwet kan optree, wat onmiddellik voor die inwerkingtredingsdatum van hierdie Wet op die paneel is, word beskou as aangestel te wees ingevolge die bepalings van artikel 111, tot—

(a) die verstryking van die **[prokureur of advokaat]** regspraktisyn se aanstelling kragtens die bepalings voorheen van krag; of

(b) die beëindiging van die **[prokureur of advokaat]** regspraktisyn se aanstelling kragtens artikel 111(3),

wat ook al die vroegste is.''.

Kort titel en inwerkingtreding

48. (1) Hierdie Wet heet die Wysigingswet op Belastingadministrasiewette, 2019.

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

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