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GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

DEPARTMENT OF AGRICULTURE DEPARTEMENT VAN LANDBOU

No. R. 1158

13 September 2002

MARKETING OF AGRICULTURAL PRODUCTS ACT, 1996
(ACT No. 47 OF 1996)

ESTABLISHMENT OF STATUTORY MEASURE AND DETERMINATION OF GUIDELINE PRICES: LEVY RELATING TO WHEAT, DURUM WHEAT, BARLEY AND OATS

I, Angela Thokozile Didiza, Minister of Agriculture, acting under sections 13 and 15 of the Marketing of Agricultural Products Act, 1996 (Act No. 47 of 1996), hereby –

- (a) establish the statutory measure set out in the Schedule hereto; and
- (b) determine the guideline price, per metric ton, for –
 - (i) wheat as R1 039;
 - (ii) barley as R1 053; and
 - (iii) oats as R380.


A.T. DIDIZA,
Minister of Agriculture.

SCHEDULE

Definitions

1. In this Schedule any word or expression to which a meaning has been assigned in the Act shall have that meaning, and unless the context otherwise indicates –

"approved silo owner" means a silo owner approved by the Clearing House;

"barley" means the kernels of the genus *Hordeum*;

"Clearing House" means SAFEX Clearing Company (Pty) Ltd or any other body corporate or unincorporated association or department of the JSE Securities Exchange South Africa recognised by the Registrar of Financial Markets;

"durum wheat" means the kernels of the species *Triticum durum*, *Triticum turgidum* and *Triticum polonicum*;

"importer" means any person who imports winter cereal from another country into the Republic of South Africa;

"oats" means the kernels of the genus *Avena*;

"producer" means a person who produces winter cereal or a person on who's behalf winter cereal is produced;

"SAFEX" means the South African Futures Exchange;

"SAFEX silo receipt" means a transfer document utilised as symbolic delivery of the underlying product issued by an approved silo owner in the form prescribed and on the terms set out in the SAFEX Futures Contract;

"SAGIS" means the South African Grain Information Service, an association not for gain incorporated under section 21 of the Companies Act, 1973 (Act No. 61 of 1973);

"the Act" means the Marketing of Agricultural Products Act, 1996 (Act No. 47 of 1996);

"the Trust" means the Winter Cereal Trust, Registration No. IT 11410/97;

"wheat" means the kernels of the species *Triticum aestivum*; and

"winter cereal" means wheat, durum wheat, barley and oats.

Purpose and aims of statutory measures and the relation thereof to objectives of the Act

2. The purpose and aims of this statutory measure are to provide financial support to the winter cereal information and research functions that the winter cereal industry has identified as essential and in the interest of the industry as a whole.

The maintenance of macro industry information is deemed essential for strategic planning purposes by the winter cereal industry and directly affected groups. The supplying of generic market information to all role-players, on a continuous basis, is critical in order for the market to operate effectively.

The winter cereal industry supports the principle that generic market information be obtained by means of statutory measures in terms of the Act, and that SAGIS should be the official vehicle to achieve this. SAGIS also operates as official information service for the maize, sorghum and oilseeds industries. A statutory levy is required to ensure that the winter cereal industry also shares in the gathering and dissemination of information.

Proper and accurate winter cereal market information that is obtainable continuously and timeously, will not only increase market access for all participants, but will also promote efficiency in the marketing of winter cereal and winter cereal products. Furthermore, proper market information will enhance the viability of the winter cereal industry and the agricultural sector at large. Market information will also enhance food security, as the information on national stock levels of winter cereals will be available for the market to function properly.

It is expected from the agricultural sector to ensure food security, strengthen the economy and create job opportunities. These aims can be reconciled with the provisions of section 2(3) of the Act. In order to achieve these aims and to further the competitive position of the winter cereal industry continued research is essential.

According to experts in the field of research, the performance of the South African agricultural sector despite the lack of high-potential arable land could to a great extent be attributed to the development and application of agricultural research results. The complex interaction between changing behavioural patterns of crops and external factors affecting them, such as disease and pests, often impacts negatively on production and quality, thus creating an urgent demand for new technology in order to keep the agricultural sector profitable. Account should also be taken of consumer preferences within the market.

Specific infrastructure has been created over time in respect of research and it is essential that this infrastructure be retained and maintained to the benefit of the winter cereal industry.

For the optimisation of export earnings it is essential that South African products conform to international quality standards. Researchers and breeders must ensure that the locally produced winter cereal are fully competitive on the international markets.

A portion of the funds collected by means of this levy will be focussed on small-scale farmers and the developing winter cereal industry.

This statutory measure shall be administered by the Trust. The levies collected shall be administered in separate accounts. Any surplus or deficit shall at the date of determination of this statutory measure, be for the account of the Trust. The Trust shall be audited in accordance with generally accepted accounting practice.

Product to which statutory measure applies

3. This statutory measure shall apply to winter cereal.

Area in which statutory measure applies

4. This statutory measure shall apply within the geographical area of the Republic of South Africa.

Imposition of levy

5. A levy is hereby imposed on all winter cereal –
- (a) sold by or on behalf of the producer thereof;
 - (b) imported into the Republic of South Africa;
 - (c) processed or converted or caused to be processed or converted into a winter cereal product, by or on behalf of the producer thereof, if the winter cereal product is intended to be disposed; or
 - (d) exported from the Republic of South Africa if the levy in respect of such winter cereal has not been paid in terms of paragraphs (a), (b) or (c); and
 - (e) in respect of which a SAFEX silo receipt has been issued if the levy in respect of such winter cereal has not been paid in terms of paragraphs (a) or (b).

Amount of levy

6. The levy shall amount to R7,50 per metric ton wheat, R7,00 per metric ton for barley, R4,50 per metric ton for oats and R4,75 per metric ton for durum wheat, excluding VAT.

Persons by whom levy is payable

7. (1) The levy payable in terms of clause 5 shall –
- (a) in the case of a levy contemplated in clause 5(a) be payable by the buyer of the winter cereal;
 - (b) in the case of a levy contemplated in clause 5(b), be payable by –
 - (i) the buyer of the winter cereal where the winter cereal is sold by the importer; and
 - (ii) the importer of the winter cereal where the importer is also the processor thereof;
 - (c) in the case of a levy contemplated in clause 5(c), be payable by the processor or converter of the winter cereal;
 - (d) in the case of a levy contemplated in clause 5(d), be payable by the exporter of winter cereal; and
 - (e) in the case of a levy contemplated in clause 5(e), be payable by the person issuing such SAFEX silo receipt.

(2) The amount of the levy payable by the buyer in terms of subclause (1)(a) and (b)(i) may be deducted from the purchase price payable to the producer or the importer, respectively.

(3) The amount of the levy payable by the person issuing the SAFEX silo receipt in terms of subclause 1(e) may be recovered from the person to whom such SAFEX silo receipt is issued.

Payment of levy

8. (1) Payment of a levy imposed in terms of clause 5 shall be made by the persons contemplated in clause 7 not later than the last day of the month following in which the winter cereal was purchased, processed, converted or exported or a SAFEX silo receipt was issued.

(2) Payment shall be made by means of a cheque, postal order or money order made out in favour of the Winter Cereal Trust.

(3) Payment shall –

- (a) when forwarded by post, be addressed to –

The Administrator
Winter Cereal Trust
P.O. Box 7408
CENTURION
0046

- (b) when delivered by hand, be delivered to –

The Administrator
Winter Cereal Trust
9 Centuria Park
265 Von Willich Avenue
CENTURION

Commencement and period of validity

9. (1) This statutory measure shall come into operation on 1 October 2002 and shall lapse on 30 September 2006.

(2) Notwithstanding the provisions of subclause (1), the Minister may, after evaluation and review of the measure under section 9(1)(f) of the Act, by notice in the Government Gazette determine that the measure shall lapse on a date specified in that notice: Provided that such date shall not be later than the date determined under subclause (1).

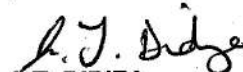
No. R. 1158**13 September 2002**

**WET OP DIE BEMARKING VAN LANDBOUPRODUKTE, 1996
(WET No. 47 VAN 1996)**

**INSTELLING VAN STATUTÊRE MAATREËL EN BEPALINGS VAN
RIGLYNPRYS: HEFFING BETREFFENDE KORING, DURUM KORING,
GARS EN HAWER**

Ek, Angela Thokozile Didiza, Minister van Landbou, handelende kragtens artikels 13 en 15 van die Wet op die Bemarking van Landbouprodukte, 1996 (Wet No. 47 van 1996) –

- (a) stel hiermee die statutêre maatreël in die Bylae uiteengesit, in; en
- (b) bepaal hierby die riglynprys per metrieke ton, vir –
 - (i) koring as R1 039;
 - (ii) gars as R1 053; en
 - (iii) hawer as R380.


A.T. DIDIZA,
Minister van Landbou.

BYLAE

Woordomskrywing

1. In hierdie Bylae het enige woord of uitdrukking waaraan 'n betekenis in die Wet geheg is, daardie betekenis en, tensy uit die samehang anders blyk, beteken –

"die Trust" die Wintergraantrust, Registrasie No. IT 11410/97;

"die Wet" die Wet op die Bemaking van Landbouprodukte, 1996 (Wet No. 47 van 1996);

"durum koring" korrels van die spesies *Triticum durum*, *Triticum trugidum* en *Triticum polonicum*;

"gars" korrels van die genus *Hordeum*;

"goedgekeurde silo-eienaar" 'n silo-eienaar wat deur die Klaringshuis goedgekeur is;

"hawer" korrels van die genus *Avena*;

"invoerder" enige persoon wat wintergraan uit 'n ander land in die Republiek van Suid-Afrika invoer;

"Klaringshuis" die SAFEX Clearing Company (Pty) Ltd of enige ander regspersoon of nie-ingelyfde organisasie of departement van die JSE Securities Exchange South Africa wat erken word deur die Registrateur van Finansiële Markte;

"koring" die korrels van die spesie *Triticum aestivum*;

"produsent" 'n persoon wat wintergraan produseer of 'n persoon in wie se belang wintergraan geproduseer word;

"SAFEX" die South African Futures Exchange;

"SAFEX silo-ontvangsbewys" 'n oordraagbare dokument wat gebruik word as simboliese lewering van die betrokke produk en uitgereik is deur 'n goedgekeurde silo-eienaar in die voorgeskrewe vorm en op die voorwaardes uiteengesit in die SAFEX Futures Contract;

"SAGIS" die Suid-Afrikaanse Graaninligtingsdiens, 'n besigheid sonder winsoogmerk ingelyf kragtens artikel 21 van die Maatskappywet, 1973 (Wet No. 61 van 1973); en

"wintergraan" koring, durum koring, gars en hawer.

Oogmerk en doelwitte van statutêre maatreël en die verband daarvan met die oogmerke van die Wet

2. Die oogmerk en doelwitte van hierdie statutêre maatreël is om finansiële ondersteuning aan die wintergraan inligtings- en navorsingsfunksie te verleen wat deur die wintergraanbedryf as noodsaaklik en in belang van die bedryf in geheel geïdentifiseer is.

Die instandhouding van makro bedryfsinligting word deur die wintergraanbedryf asook direk geaffekteerde partye noodsaaklik geag vir strategiese beplanningsdoeleindes. Die verskaffing van generiese markinligting op 'n deurlopende basis aan alle rolspelers is krities om die mark doeltreffend te laat opereer.

Die wintergraanbedryf ondersteun die beginsel dat generiese markinligting deur middel van statutêre maatreëls in terme van die Wet verkry moet word, en dat SAGIS die amptelike voertuig is om dit te bereik. SAGIS is ook die amptelike inligtingsdiens vir die mielie-, sorghum- en oliesadebedrywe. 'n Statutêre heffing word vereis om te verseker dat die wintergraanbedryf ook deel in die versameling en verspreiding van inligting.

Behoorlike en akkurate wintergraanmarkinligting wat deurlopend en tydig beskikbaar is, sal nie slegs marktoegang vir alle markdeelnemers verbeter nie, maar behoort ook die doeltreffendheid van die bemaking van wintergraan en wintergraanprodukte te bevorder. Voorts sal behoorlike markinligting die lewensvatbaarheid van die wintergraanbedryf en die landbousektor in die breë bevorder. Markinligting sal ook voedselsekerheid bevorder deurdat die mark beter kan funksioneer aangesien inligting oor nasionale voorraadvlakke van wintergraan beskikbaar is.

Dit word van die landbousektor verwag om voedselsekureit te verseker, die ekonomie te versterk en werkseleenthede te skep. Hierdie doelwitte is in ooreenstemming met die bepalings van artikel 2(3) van die Wet. Om hierdie doelwitte te bereik en die wintergraanbedryf se mededingende posisie te bevorder, is volgehoute navorsing noodsaaklik.

Volgens navorsers hou die prestasies van die Suid-Afrikaanse landbousektor verband met die ontwikkeling en toepassing van landbounavorsingsresultate. Die komplekse interaksie tussen die veranderde gedragpatrone van oeste en eksterne faktore wat dit beïnvloed, soos plaë en siektes, raak produksie en kwaliteit nadelig en skep 'n dringende behoefte aan nuwe tegnologie om die landbousektor winsgewind te hou. Verbruikersvoorkeure sal ook deurlopend in gedagte gehou moet word.

Spesifieke infrastruktuur met betrekking tot navorsing is oor tyd gevestig en dit is noodsaaklik dat hierdie infrastruktuur behoue bly en in stand gehou word.

Om die opbrengs uit uitvoere te optimaliseer, is dit noodsaaklik dat Suid-Afrikaanse produkte voldoen aan internasionale kwaliteitstandaarde. Navorsers en telers sal moet toesien dat plaaslik geproduseerde wintergraan mededingend is op internasionale marke.

'n Deel van die fondse ingevorder by wyse van die heffing sal toegespits word op kleinskaalse boere en die ontwikkelende wintergraanbedryf.

Hierdie statutêre maatreël sal deur die Trust geadministreer word. Die heffing wat gevorder word, sal in afsonderlike rekeninge geadministreer word. Enige surplus of tekort op die vervaldatum van hierdie statutêre maatreël sal vir die rekening van die Trust wees. Die Trust sal geouditeer word volgens algemeen aanvaarde rekenkundige praktyk.

Produk waarop statutêre maatreël van toepassing is

3. Hierdie statutêre maatreël is op wintergraan van toepassing.

Gebied waarin statutêre maatreël van toepassing is

4. Hierdie statutêre maatreël is op die geografiese gebied van die Republiek van Suid-Afrika van toepassing.

Instel van heffing

5. 'n Heffing word hiermee opgelê op alle wintergraan –
- (a) wat deur of namens die produsent daarvan verkoop word;
 - (b) wat in die Republiek van Suid-Afrika ingevoer word;
 - (c) wat verwerk of omskep word of laat verwerk of omskep word in 'n wintergraanprodukt, deur of ten behoeve van die produsent daarvan, indien die wintergraanprodukt bestem is om van die hand gesit te word;
 - (d) wat uit die Republiek van Suid-Afrika uitgevoer word indien die heffing ten opsigte van sodanige wintergraan nog nie ingevolge paragrawe (a), (b) of (e) betaal is nie; en
 - (e) ten opsigte waarvan 'n SAFEX silo-ontvangsbewys uitgereik word indien die heffing ten opsigte van sodanige wintergraan nog nie ingevolge paragrawe (a) of (b) betaal is nie.

Bedrag van die heffing

6. Die heffing sal R7,50 per metrieke ton koring, R7,00 per metrieke ton gars, R4,50 per metrieke ton hawe en R4,75 per metrieke ton durum koring, BTW uitgesluit, bedra.

Persone deur wie heffing betaalbaar is

7. (1) Die heffing wat in terme van klousule 5 opgelê is, sal betaalbaar wees deur –
- (a) in die geval van 'n heffing in klousule 5(a) bedoel, deur die koper van die wintergraan;
 - (b) in die geval van 'n heffing in klousule 5(b) bedoel:
 - (i) deur die koper van die wintergraan waar die wintergraan deur die invoerder verkoop word; en
 - (ii) deur die invoerder van die wintergraan waar die invoerder ook die verwerker daarvan is;
 - (c) in die geval van 'n heffing in klousule 5(c) bedoel, deur die verwerker of omskepper van die wintergraan;
 - (d) in die geval van 'n heffing in klousule 5(d) bedoel, deur die uitvoerder van die wintergraan; en
 - (e) in die geval van 'n heffing in klousule 5(e) bedoel, deur die persoon wat sodanige SAFEX silo-ontvangsbewys uitreik.
- (2) Die bedrag van die heffing wat in terme van subklousule (1)(a) en (b)(i) deur die koper betaalbaar is, kan van die koopprys wat aan die produsent of die invoerder betaalbaar is, afgetrek word.
- (3) Die bedrag van die heffing wat in terme van subklousule (1)(e) deur die uitreiker van die SAFEX silo-ontvangsbewys betaalbaar is, kan van die persoon aan wie sodanige SAFEX silo-ontvangsbewys uitgereik word, verhaal word.

Persone aan wie die heffing betaalbaar is

8. (1) Die betaling van 'n heffing opgelê in terme van klousule 5 sal nie later nie as die laaste dag van die maand volgende op die maand waarin die wintergraan aangekoop, omgesit, verwerk of uitgevoer is of 'n SAFEX silo-ontvangsbewys uitgereik is, geskied deur die persone bedoel in klousule 7.
- (2) Betaling moet per tjek, posorder of poswissel geskied wat ten gunste van Wintergraan-trust uitgemaak is.
- (3) Betaling moet –
- (a) wanneer per pos gestuur, geadresseer wees aan –
Die Administrateur
Wintergraantrust
Posbus 7408
CENTURION
0046
 - (b) wanneer per hand afgelewer, afgelewer word by –
Die Administrateur
Wintergraantrust
Centuria Park 9
Von Willichlaan 265
CENTURION

Inwerkingtreding en tydperk van geldigheid

9. (1) Hierdie statutêre maatreël tree op 1 Oktober 2002 in werking en verval op 30 September 2006.

(2) Nieteenstaande die bepalings van subklousule (1) kan die Minister, na 'n evaluasie en hersiening van die maatreël kragtens artikel 9(1)(f) van die Wet, by kennisgewing in die Staatskoerant bepaal dat die maatreël op 'n datum in daardie kennisgewing uiteengesit, verval: Met dien verstande dat sodanige datum nie later mag wees as die datum kragtens subklousule (1) bepaal nie.

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1172**13 September 2002**

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF SCHEDULE NO. 3 (NO. 3/527)

Under section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
311.02	"63.09	01.04	42	By the substitution for tariff heading 63.09 of the following: Worn clothing and other worn articles of textile materials, at such times, in such quantities and subject to such conditions as the Director-General: Trade and Industry on the recommendation of the Board on Tariffs and Trade may allow by specific permit for the recovery of fibres	Full duty"	
311.18			41	By the substitution for tariff heading 63.09 of the following: Worn clothing and other worn articles of textile materials, at such times, in such quantities and subject to such conditions as the Director-General: Trade and Industry on the recommendation of the Board on Tariffs and Trade may allow by specific permit for the manufacture of wiping rags and cleaning cloths		

No. R. 1172

13 September 2002

DOEANE- EN AKSYNSWET, 1964
WYSIGING VAN BYLAE NO. 3 (NO. 3/527)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by genoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

M MPAHLWA
ADJUNKMINISTER VAN FINANSIES

BYLAE

I Korting= Item	II				III Mate van korting	Anno= tasies
	Tariefpos	Korting= kode	T. S.	Beskrywing		
311.02	"63.09	01.04	42	Deur tariefpos 63.09 deur die volgende te vervang: Verslete klerasie en ander verslete artikels van tekstiel materiale, op die tye, in die hoeveelhede en onderworpe aan die voorwaardes soos die Direkteur-generaal: Handel en Nywerheid, op aanbeveling van die Raad op Tariewe en Handel, by spesifieke permit mag toelaat, vir die herwinning van vesels	Volle reg"	
311.18	"63.09	01.04	41	Deur tariefpos 63.09 deur die volgende te vervang: Verslete klerasie en ander verslete artikels van tekstiel materiale, op die tye, in die hoeveelhede en onderworpe aan die voorwaardes soos die Direkteur-generaal: Handel en Nywerheid, op aanbeveling van die Raad op Tariewe en Handel, by spesifieke permit mag toelaat, vir die vervaardiging van afveelappe en skoonmaaklappe	Volle reg"	

No. R. 1168**13 September 2002****REGULATIONS PRESCRIBING THE STEPS TO BE TAKEN TO LIQUIDATE, WIND UP OR DEREGISTER A COMPANY FOR PURPOSES OF SECTION 46 AND SECTION 64B OF THE INCOME TAX ACT, 1962 (ACT No. 58 OF 1962)**

By virtue of the powers vested in me by section 46(6)(c) and section 64B(5)(c) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, hereby prescribe in the Schedule hereto, the steps that have to be taken to liquidate, wind up or deregister a company within the period specified therein, for purposes of determining whether the provisions of section 46 or section 64B(3)(b) and 64B(5)(c), as the case may be, apply.

T. A. MANUEL**Minister of Finance****SCHEDULE**

1. In these regulations, unless the context otherwise indicates, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, bears the meaning so assigned.

2. For purposes of determining whether the provisions of section 46 or sections 64B(3)(b) and 64B(5)(c) of the Income Tax Act, 1962, apply, a company must be regarded as having taken the necessary steps to liquidate, wind up or deregister where—

(a) in the case of a liquidation or winding-up—

(i) that company has lodged a resolution authorising the voluntary liquidation or winding-up of that company, for registration in terms of—

(aa) section 200 of the Companies Act, 1973 (Act No. 61 of 1973), in the case of a company registered in terms of that Act;

(bb) section 67 (2) of the Close Corporations Act, 1984 (Act No. 69 of 1984), in the case of a close corporation; or

(cc) a similar provision contained in any foreign law relating to the liquidation of companies, in the case where that company is incorporated in a country other than the Republic; and

(ii) that company has disposed of all assets and has settled all liabilities (other than assets required to satisfy any reasonably anticipated liabilities to the Commissioner and costs of administration relating to the liquidation or winding-up), unless the Commissioner otherwise allows for a period which the Commissioner deems reasonable to enable that company to take adequate steps to wind down the business of the company; and

(b) in the case of a deregistration of a company, that company has submitted a written statement signed by each of its directors confirming that the company has ceased to carry on business and has no assets or liabilities—

(i) to the Registrar of Companies in terms of section 73(5) of the Companies Act, 1973, in the case of a company registered in terms of that Act;

(ii) to the Registrar of Close Corporations in terms of section 26(2) of the Close Corporations Act, 1984, in the case of a close corporation; or

(iii) in the case where that company is incorporated in a country other than the Republic, to a person who, in terms of any similar provision contained in any foreign law, exercises the powers and performs the duties assigned to a Registrar contemplated in subparagraph (i) or (ii);

(c) that company has submitted a copy of the resolution contemplated in paragraph (a)(i) or the written statement contemplated in paragraph (b) to the Commissioner; and

(d) all the returns or information required to be submitted or furnished to the Commissioner in terms of any Act administered by the Commissioner by the end of the period contemplated in regulation 3, have been submitted or furnished or arrangements have been made with the Commissioner for the submission of any outstanding returns or furnishing of information.

3. The steps contemplated in regulation 2 must be taken by the company within a period of six months after the later of—

(a) the date of publication of these regulations; or

(b) the liquidation distribution contemplated in section 46 or the distribution of the dividend contemplated in section 64B, as the case may be.

No. R. 1168**13 September 2002****REGULASIES WAT DIE STAPPE VOORSKRYF WAT GENEEM MOET WORD OM 'N MAATSKAPPY TE LIKWIDEER OF TE DEREGISTREER VIR DOELEINDES VAN ARTIKEL 46 EN ARTIKEL 64B VAN DIE INKOMSTEBELASTINGWET, 1962 (WET No. 58 VAN 1962)**

Kragtens die bevoegdheid aan my verleen deur artikel 46(6)(c) en artikel 64B(5)(c) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), skryf ek, Trevor Andrew Manuel, Minister van Finansies, hiermee in die Bylae hierby, die stappe voor

wat binne die tydperk daarin aangedui geneem moet word om 'n maatskappy te likwideer of te deregistreer, ten einde te bepaal of die bepalings van artikel 46 of artikels 64B(3)(b) en 64B(5)(c), na gelang van die geval, van toepassing is.

T. A. MANUEL

Minister van Finansies

BYLAE

1. By die toepassing van hierdie regulasies, tensy uit die samehang-andersins blyk, het enige woord of uitdrukking waaraan daar in die Inkomstebelastingwet, 1962, 'n betekenis toegeskryf is, die betekenis aldus daaraan toegeskryf.

2. Ten einde te bepaal of die bepalings van artikel 46 of artikels 64B(3)(b) en 64B(5)(c) van die Inkomstebelastingwet, 1962, van toepassing is, word 'n maatskappy geag die vereiste stappe te geneem het om te likwideer of te deregistreer waar—

(a) in die geval van 'n likwidasië—

(i) daardie maatskappy 'n besluit wat die vrywillige likwidasië van daardie maatskappy magtig ingedien het vir registrasie ingevolge—

(aa) artikel 200 van die Maatskappywet, 1973 (Wet No. 61 van 1973), in die geval waar 'n maatskappy ingevolge daardie Wet geregistreer is;

(bb) artikel 67(2) van die Wet op Beslote Korporasies, 1984 (Wet No. 69 van 1984), in die geval van 'n beslote korporasie; of

(cc) 'n soortgelyke bepaling in buitelandse reg vervat wat met die likwidasië van maatskappye verband hou, in die geval waar daardie maatskappy in 'n land anders as die Republiek opgerig is; en

(ii) daardie maatskappy oor alle bates beskik het en alle verpligtinge vereffen het (behalwe bates nodig om enige redelike verwagte verpligting aan die Kommissaris en koste van administrasie wat met die likwidasië verband hou, te delg), tensy die Kommissaris 'n ander tydperk wat die Kommissaris redelik ag toelaat om daardie maatskappy in staat te stel om voldoende stappe te neem om die besigheid van die maatskappy te beëindig; en

(b) in die geval van 'n deregistrasie van 'n maatskappy, daardie maatskappy 'n skriftelike verklaring deur al sy direkteure onderteken, waarin bevestig word dat die maatskappy opgehou het om besigheid te bedryf en geen bates of laste het nie, ingedien het by—

(i) die Registrateur van Maatskappye ingevolge artikel 73(5) van die Maatskappywet, 1973, in die geval van 'n maatskappy ingevolge daardie Wet geregistreer;

(ii) die Registrateur van Beslote Korporasies ingevolge artikel 26(2) van die Wet op Beslote Korporasies, 1984, in die geval van 'n beslote korporasie; of

(iii) in die geval waar daardie maatskappy in 'n land anders as die Republiek opgerig is, by 'n persoon wat ingevolge enige sootgelyke bepaling in enige buitelandse reg vervat, die bevoegdhede uitoefen en die pligte wat aan die Registrateur in subparagraaf (i) of (ii) beoog opgedra is, uitvoer;

(c) daardie maatskappy 'n afskrif van die besluit in paragraaf (a)(i) beoog of die skriftelike verklaring in paragraaf (b) beoog by die Kommissaris ingedien het; en

(d) alle opgawes of inligting wat by die Kommissaris ingedien of voorsien moet word ingevolge enige Wet wat deur die Kommissaris geadministreer word aan die einde van die tydperk in regulasie 3 beoog, ingedien het of voorsien het of reëlins getref is vir die indiening van enige uitstaande opgawes of voorsiening van inligting.

3. Die stappe in regulasie 2 beoog moet deur die maatskappy geneem word binne 'n tydperk van ses maande na die laaste van—

(a) die datum van publikasie van hierdie regulasies; of

(b) die likwidasië-uitkering in artikel 46 beoog of die uitkering van die dividend in artikel 64B beoog, na gelang van die geval.

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