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CONTENTS • INHOUD**No.****Page
No. Gazette
No.****GOVERNMENT NOTICE****National Treasury***Government Notice*

R. 724	Exchange Control Amnesty and Amendment of Taxation Laws Act (12/2003): Regulations	3	26460
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GOVERNMENT NOTICE

NATIONAL TREASURY

No. R. 724

9 June 2004

**REGULATIONS ISSUED IN TERMS OF SECTION 30 OF THE EXCHANGE
CONTROL AMNESTY AND AMENDMENT OF TAXATION LAWS ACT, 2003**

By virtue of the power vested in me by section 30 of the Exchange Control Amnesty and Amendment of Taxation Laws Act, 2003 (Act No. 12 of 2003), I, Trevor Andrew Manuel, Minister of Finance, hereby make the following regulations, as set out in the Schedule hereto, to give effect to the objects and purposes of Chapter I of that Act and to address certain unintended consequences, anomalies and incongruities in the Act.

**T. A. MANUEL****MINISTER OF FINANCE****SCHEDULE**

1. For the purposes of these regulations, unless the context otherwise indicates, any word or expression in the Exchange Control Amnesty and Amendment of Taxation Laws Act, 2003 ("the Act") has the same meaning as in the Act, and—"Circular No. D 405" means the South African Reserve Bank Circular No. D 405 issued on 30 September 2003.
2. If a person made a declaration in respect of foreign assets to an authorized dealer on or before 29 February 2004 in terms of Circular No. D 405 and—
 - (a) during the approval process in terms of Circular No. D 405 it appears to the General Manager that the person should have applied to the Amnesty Unit for exchange control relief in terms of the Act;
 - (b) the General Manager forwards the declaration to the Amnesty Unit; and

- (c) that person submits the information required in terms of the Act to the Amnesty Unit within the period and in the form and manner determined by the Amnesty Unit,

the date of application for purposes of the Act is deemed to be the date on which the declaration was made but only to the extent of the foreign assets declared.

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