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KANTOOR VAN DIE STAATSPRESIDENT

STATE PRESIDENT'S OFFICE

No. 1419.

4 Julie 1986

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

No. 70 van 1986: Wysigingswet op Verkoopbelasting, 1986.

No. 1419.

4 July 1986

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

No. 70 of 1986: Sales Tax Amendment Act, 1986.

Wet No. 70, 1986

WYSIGINGSWET OP VERKOOPBELASTING, 1986

ALGEMENE VERDUIDELIKENDE NOTA:

[] Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande verorderings aan.

Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

WET

Tot wysiging van die Verkoopbelastingwet, 1978, ten einde beslote korporasies by die omskrywing van "verbonde persoon" in te sluit; sekere uitdrukkings nader te omskryf; die vasstelling van die belasbare waarde van huurvergoedings betaalbaar ten opsigte van die gebruik van skeepshouers te reël; voorsiening te maak vir die aftrekking van afslae en regstellings van berekenings- of rekeningkundige foute by die vasstelling van die belasting betaalbaar ten opsigte van 'n onderneming; die grondslag vir registrasie van ondernemers te verander; voorsiening te maak vir die afgee van registrasiesertifikate vir hersiening; magtiging aan die Kommissaris van Binnelandse Inkomste te verleen om 'n ondernemer se registrasiesertifikaat in te trek waar die ondernemer se omset nie die registrasiedrumpel oorskry nie; voorsiening te maak vir die inbring van 'n beswaar en appèl teen 'n besluit deur die Kommissaris van Binnelandse Inkomste om 'n ondernemer se registrasiesertifikaat in te trek of om te weier om 'n inrigting of organisasie as 'n "liefdadigheidsinrigting" te registreer; voorsiening te maak vir 'n verjaringstydperk; die tydsbeperkings aangaande die magtiging van terugbetalings te verander; magtiging aan die Kommissaris van Binnelandse Inkomste te verleen om onprofessionele gedrag te rapporteer en om in sekere omstandighede vertroulike inligting aangaande die sake van 'n persoon te openbaar; magtiging aan die Minister van Finansies te verleen om regulasies aangaande die toepassing van enige vrystelling of die betaling of invordering van enige belasting op 'n ander wyse as wat in genoemde Wet voorsien word, uit te vaardig; en Bylaes 1, 2, 4, 5 en 7 by genoemde Wet te wysig; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 27 Junie 1986.)

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

1. (1) Artikel 1 van die Verkoopbelastingwet, 1978 (hieronder die Hoofwet genoem), word hierby gewysig—
 - (a) deur die volgende omskrywing na die omskrywing van "bepaalde land" in te voeg:

"beslote korporasie" 'n beslote korporasie ooreenkomstig die bedoeling van die Wet op Beslote Korporasies, 1984 (Wet No. 69 van 1984);"
 - (b) deur subparagraaf (vi) van paragraaf (a) van die omskrywing van "goed" te skrap; en
 - (c) deur paragraaf (bA) van die omskrywing van "uitgevoer" deur die volgende paragraaf te vervang:

"(bA) (i) met betrekking tot 'n verkoper ingevolge 'n

Wysiging van artikel 1 van Wet 103 van 1978, soos gewysig deur artikel 1 van Wet 111 van 1979, artikel 1 van Wet 105 van 1980, artikel 1 van Wet 97 van 1981, artikel 1 van Wet 90 van 1982, artikel 1 van Wet 95 van 1983, artikel 1 van Wet 99 van 1984 en artikel 1 van Wet 102 van 1985.

SALES TAX AMENDMENT ACT, 1986

Act No. 70, 1986

GENERAL EXPLANATORY NOTE:

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

 Words underlined with solid line indicate insertions in existing enactments.

ACT

To amend the Sales Tax Act, 1978, so as to include close corporations in the definition of "connected person"; to further define certain expressions; to regulate the determination of the taxable value of rental considerations payable in respect of the use of ships' containers; to provide for the deduction of discounts and corrections of calculation or accounting errors in the determination of the tax payable by an enterprise; to alter the basis of registration of vendors; to make provision for the surrender of registration certificates for revision; to empower the Commissioner for Inland Revenue to cancel a vendor's registration certificate where the vendor's turnover does not exceed the registration threshold; to provide for objection and appeal against a decision by the Commissioner for Inland Revenue to cancel a vendor's registration certificate or to refuse to register an institution or organization as a "charitable institution"; to provide for a prescription period; to alter the time limits relating to the authorization of refunds; to empower the Commissioner for Inland Revenue to report unprofessional conduct and in certain circumstances to disclose confidential information relating to the affairs of a person; to empower the Minister of Finance to make regulations in regard to the application of any exemption or the payment or collection of any tax in a manner other than that provided in the said Act; and to amend Schedules 1, 2, 4, 5 and 7 to the said Act; and to provide for matters connected therewith.

(English text signed by the State President.)
(Assented to 27 June 1986.)

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

1. (1) Section 1 of the Sales Tax Act, 1978 (hereinafter referred to as the principal Act), is hereby amended—
 - 5 (a) by the insertion after the definition of "charitable institution" of the following definition:

"close corporation" means a close corporation within the meaning of the Close Corporations Act, 1984 (Act No. 69 of 1984);"
 - 10 (b) by the insertion after paragraph (b) of the definition of "connected person" of the following paragraph:

"(bA) in relation to a close corporation, any company which, if the close corporation were a company as contemplated in the Companies Act, 1973 (Act No. 61 of 1973), would under the provisions of section 1 (3) of the said Act be deemed to be a subsidiary company of the close corporation or of

Amendment of section 1 of Act 103 of 1978, as amended by section 1 of Act 111 of 1979, section 1 of Act 105 of 1980, section 1 of Act 97 of 1981, section 1 of Act 90 of 1982, section 1 of Act 95 of 1983, section 1 of Act 99 of 1984 and section 1 of Act 102 of 1985.

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verkoop van goed gesluit vanuit 'n spesiale doeane- en aksynspakhuis wat as sodanig kragtens die bepalings van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), gelisensieerd is en ten opsigte waarvan die letters **[OS] SOS** of VSJ toegeken is; of

(ii) met betrekking tot 'n verkoper ingevolge 'n verkoop van goed bestaande uit kledingstukke en klerasiebykomstighede van pelsvel gesluit vanuit 'n spesiale doeane- en aksynspakhuis ten opsigte waarvan die letters VS toegeken is,

verkoop en gelewer deur die verkoper aan 'n persoon in die Republiek indien die verkoper aan die prosedures en voorwaardes deur die Kommissaris van Doeane en Aksyns voorgeskryf aangaande die klaring en verwydering van bedoelde goed uit **[daardie]** bedoelde pakhuis voldoen; en";

(d) deur die volgende paragraaf na paragraaf (b) van die omskrywing van "verbonde persoon" in te voeg:

"(bA) met betrekking tot 'n beslote korporasie, 'n maatskappy wat, indien die beslote korporasie 'n maatskappy soos beoog in die Maatskappywet, 1973 (Wet No. 61 van 1973) was, ingevolge die bepalings van artikel 1 (3) van bedoelde Wet geag sou word 'n filiaalmaatskappy van die beslote korporasie te gewees het of waarvan die beslote korporasie ingevolge die bepalings van artikel 1 (4) van bedoelde Wet geag sou word 'n houermaatskappy te gewees het;"

(e) deur subparagraaf (dd) van paragraaf (c) van die omskrywing van "verkoop" deur die volgende subparagraaf te vervang:

"(dd) deur 'n werkgewer in 'n kafeteria, kantien of soortgelyke onderneming wat regstreeks bedryf en beheer word deur die werkgewer anders as met die doel om wins daaruit te maak en uitsluitlik of hoofsaaklik deur werknemers van daardie werkgewer of werknemers van 'n verbonde persoon met betrekking tot daardie werkgewer ondersteun word; of".

(2) Die wysigings aangebring deur—

- (a) paragrawe (a) en (d) van subartikel (1) word geag op 1 Januarie 1985 in werking te getree het;
- (b) paragraaf (c) van subartikel (1), vir sover dit betrekking het op subparagraaf (i) van paragraaf (bA) van die omskrywing van "uitgevoer" in artikel 1 van die Hoofwet, word geag op 1 September 1985 in werking te getree het; en
- (c) paragraaf (c) van subartikel (1), vir sover dit betrekking het op subparagraaf (ii) van paragraaf (bA) van die omskrywing van "uitgevoer" in artikel 1 van die Hoofwet, tree op 1 September 1986 in werking.

Wysiging van artikel 6 van Wet 103 van 1978, soos gewysig deur artikel 4 van Wet 111 van 1979, artikel 2 van Wet 105 van 1980, artikel 3 van Wet 97 van 1981, artikel 2 van Wet 90 van 1982, artikel 3 van Wet 95 van 1983, artikel 3 van Wet 99 van 1984 en artikel 3 van Wet 102 van 1985.

2. Artikel 6 van die Hoofwet word hierby gewysig deur in subparagraaf (i) van paragraaf (g) van subartikel (1) die uitdrukking "R10 000" deur die uitdrukking "R50 000" te vervang.

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which the close corporation would under the provisions of section 1 (4) of the said Act be deemed to be a holding company;”;

- 5 (c) by the substitution for paragraph (bA) of the definition of “exported” of the following paragraph:

“(bA) (i) as respects a seller under a sale of goods concluded from any special customs and excise warehouse which is licensed as such under the provisions of the Customs and Excise Act, 1964 (Act No. 91 of 1964), and in respect of which the letters **[OS]** **SOS** or VSJ have been allocated; or

10 (ii) as respects a seller under a sale of goods consisting of articles of apparel and clothing accessories of furskin concluded from any such special customs and excise warehouse in respect of which the letters VS have been allocated,

20 sold and delivered by the seller to any person in the Republic if such seller complies with the procedures and conditions prescribed by the Commissioner for Customs and Excise regarding the clearance and removal of such goods from **[that]** **such** warehouse; and”;

- 25 (d) by the deletion of subparagraph (vi) of paragraph (a) of the definition of “goods”; and

- (e) by the substitution for subparagraph (dd) of paragraph (c) of the definition of “sale” of the following subparagraph:

30 “(dd) by any employer in any cafeteria, canteen or similar establishment which is operated and controlled directly by the employer otherwise than for the purpose of making profits therefrom and is patronized solely or mainly by employees of that employer or employees of a connected person in relation to that employer; or”.

- (2) The amendments effected by—

40 (a) paragraphs (a) and (b) of subsection (1) shall be deemed to have come into operation on 1 January 1985;

(b) paragraph (c) of subsection (1), in so far as they relate to subparagraph (i) of paragraph (bA) of the definition of “exported” in section 1 of the principal Act, shall be deemed to have come into operation on 1 September 1985; and

45 (c) paragraph (c) of subsection (1), in so far as they relate to subparagraph (ii) of paragraph (bA) of the definition of “exported” in section 1 of the principal Act, shall come into operation on 1 September 1986.

- 50 2. Section 6 of the principal Act is hereby amended by the substitution in subparagraph (i) of paragraph (g) of subsection (1) for the expression “R10 000” of the expression “R50 000”.

Amendment of section 6 of Act 103 of 1978, as amended by section 4 of Act 111 of 1979, section 2 of Act 105 of 1980, section 3 of Act 97 of 1981, section 2 of Act 90 of 1982, section 3 of Act 95 of 1983, section 3 of Act 99 of 1984 and section 3 of Act 102 of 1985.

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Wysiging van
artikel 7 van
Wet 103 van 1978,
soos gewysig deur
artikel 5 van
Wet 111 van 1979,
artikel 3 van
Wet 105 van 1980,
artikel 4 van
Wet 97 van 1981,
artikel 4 van
Wet 95 van 1983
en artikel 4 van
Wet 99 van 1984.

3. Artikel 7 van die Hoofwet word hierby gewysig deur paragraaf (c) van subartikel (1) deur die volgende paragraaf te vervang:

“(c) met betrekking tot bedoelde huurvergoeding, elke bedrag van daardie vergoeding wat op of na die aanvangsdatum aan die verkoper of die ondernemer toegeval het: Met dien verstande dat in die geval van ’n huurvergoeding betaalbaar ten opsigte van skeepshouers verhuur ingevolge ’n huurooreenkoms buite die Republiek aangegaan en hoofsaaklik buite die Republiek gebruik, is die bruto waarde sodanige gedeelte van die vergoeding wat ten genoë van die Kommissaris bewys word as betaalbaar te wees vir die gebruik van bedoelde houters binne die Republiek; of”.

Wysiging van
artikel 11 van
Wet 103 van 1978,
soos gewysig deur
artikel 7 van
Wet 111 van 1979,
artikel 2 van
Wet 40 van 1982,
artikel 6 van
Wet 95 van 1983
en artikel 7 van
Wet 99 van 1984.

4. Artikel 11 van die Hoofwet word hierby gewysig—

(a) deur paragraaf (i) van subartikel (2) deur die volgende paragraaf te vervang:

“(i) ’n bedrag wat met betrekking tot die ondernemer se onderneming **[deur] terugbetaalbaar** geword het deur, of nie meer betaalbaar is nie aan, die ondernemer **[aan ’n koper verskuldig geword het]** gedurende die belastingtydperk—”;

(b) deur die volgende subparagraawe by paragraaf (i) van subartikel (2) te voeg:

“(cc) by wyse van ’n vermindering van die vergoeding betaalbaar deur die koper as gevolg van ’n afslag toegestaan deur die ondernemer, indien ’n kredietnota of ander dokumentêre bewys met betrekking tot bedoelde afslag ten genoë van die Kommissaris deur bedoelde ondernemer uitgereik word en die volle bedrag van bedoelde vergoeding ingesluit was by ’n belasbare waarde ingevolge hierdie subartikel in berekening gebring ten opsigte van bedoelde onderneming, hetsy vir die belastingtydperk of ’n vorige belastingtydperk; of

(dd) as gevolg van ’n berekenings- of rekeningkundige fout, indien bedoelde bedrag ingesluit was by ’n belasbare waarde ingevolge hierdie subartikel in berekening gebring ten opsigte van bedoelde onderneming, hetsy vir die belastingtydperk of ’n vorige belastingtydperk;”;

(c) deur in paragraaf (a) van subartikel (4) die uitdrukking “R10 000” deur die uitdrukking “R50 000” te vervang.

Wysiging van
artikel 12 van
Wet 103 van 1978,
soos gewysig deur
artikel 8 van
Wet 99 van 1984.

5. Artikel 12 van die Hoofwet word hierby gewysig deur in paragraaf (a) van subartikel (2) die uitdrukking “R10 000” deur die uitdrukking “R50 000” te vervang.

Invoeging van
artikel 12A in
Wet 103 van 1978.

6. Die volgende artikel word hierby in die Hoofwet na artikel 12 ingevoeg:

“Afgee van
registrasie-
sertifikate
vir hersiening.

12A. (1) Wanneer dit vir die Kommissaris blyk dat die besonderhede wat verskyn op ’n registrasiesertifikaat wat ingevolge artikel 12 (2) of 36 (1) uitgereik is, hersien moet word, kan die Kommissaris by wyse van skriftelike kennisgewing enige persoon in besit daarvan versoek om daardie sertifikaat vir hersiening en uitreiking van ’n nuwe sertifikaat af te gee.

(2) ’n Persoon wat versuim om binne die tydperk voorgeskryf in ’n in subartikel (1) bedoelde kennisgewing ’n registrasiesertifikaat oor te gee wanneer ingevolge daardie subartikel versoek, is aan ’n misdryf skuldig en by skuldigbevinding strafbaar met ’n boete van hoogstens R200 of met gevangenisstraf vir ’n tydperk van hoogstens drie maande of met sodanige boete sowel as sodanige gevangenisstraf.”.

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3. Section 7 of the principal Act is hereby amended by the substitution for paragraph (c) of subsection (1) of the following paragraph:

Amendment of section 7 of Act 103 of 1978, as amended by section 5 of Act 111 of 1979, section 3 of Act 105 of 1980, section 4 of Act 97 of 1981, section 4 of Act 95 of 1983 and section 4 of Act 99 of 1984.

5 “(c) as respects such rental consideration, each amount of such consideration which has on or after the commencement date accrued to the seller or vendor: Provided that in the case of any rental consideration payable in respect of ships’ containers let under a rental agreement concluded outside the Republic and used
10 mainly outside the Republic, the gross value shall be such portion of the consideration which is proved to the satisfaction of the Commissioner as being payable for the use of such containers within the Republic; or”.

4. Section 11 of the principal Act is hereby amended—

Amendment of section 11 of Act 103 of 1978, as amended by section 7 of Act 111 of 1979, section 2 of Act 40 of 1982, section 6 of Act 95 of 1983 and section 7 of Act 99 of 1984.

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

“(i) any amount which has in relation to the vendor’s enterprise become [due] repayable by, or no longer payable to, the vendor during the tax
20 period [by the vendor to a purchaser]—”;

(b) by the addition to paragraph (i) of subsection (2) of the following subparagraphs:

“(cc) by way of a reduction of the consideration payable
25 by the purchaser in consequence of a discount granted by the vendor, if a credit note or other documentary evidence satisfactory to the Commissioner in respect of such discount is issued by such vendor and the full amount of such consideration has been included in any taxable value taken into
30 account under this subsection in respect of the said enterprise, whether for the tax period or any previous tax period; or

(dd) in consequence of a calculation or accounting error, if such amount has been included in any taxable value taken into account under this subsection in respect of the said enterprise, whether for the
35 tax period or any previous tax period;” and

(c) by the substitution in paragraph (a) of subsection (4) for the expression “R10 000” of the expression
40 “R50 000”.

5. Section 12 of the principal Act is hereby amended by the substitution in paragraph (a) of subsection (2) for the expression “R10 000” of the expression “R50 000”.

Amendment of section 12 of Act 103 of 1978, as amended by section 8 of Act 99 of 1984.

6. The following section is hereby inserted in the principal Act
45 after section 12:

Insertion of section 12A in Act 103 of 1978.

“Surrender of registration certificates for revision.

12A. (1) Whenever it appears to the Commissioner that the particulars reflected on any registration certificate issued in terms of section 12 (2) or 36 (1) ought to be revised, the Commissioner may by notice in writing call upon any person in possession thereof to surrender that certificate for revision and the issue of a new certificate.

(2) Any person who fails to surrender any registration certificate within the time stipulated in the notice referred to in subsection (1) when called upon to do so in terms of that subsection, shall be guilty of an offence and liable on conviction to a fine not exceeding R200 or to imprisonment for a period not exceeding three months or to both such fine and such imprisonment.”.

Wet No. 70, 1986

WYSIGINGSWET OP VERKOOPBELASTING, 1986

Wysiging van
artikel 13 van
Wet 103 van 1978,
soos gewysig deur
artikel 8 van
Wet 111 van 1979,
artikel 3 van
Wet 90 van 1982
en artikel 9 van
Wet 99 van 1984.

7. Artikel 13 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg:

“(9) Waar ’n ondernemer ’n onderneming bedryf waar-
van die bruto jaarlikse ontvangste of toevallings uit die ver-
koop van goed en uit die lewering van belasbare dienste nie
R50 000 oorskry het nie of die Kommissaris oortuig is dat
bedoelde jaarlikse ontvangste of toevallings nie R50 000 sal
oorskry nie, kan die Kommissaris op versoek van die onder-
nemer of nadat hy skriftelike kennis van minstens tien dae
aan die ondernemer gegee het dat hy voornemens is om ’n
registrasiesertifikaat uitgereik aan die ondernemer inge-
volge artikel 12 in te trek, maar behoudens die bepalinge
van artikel 20, daardie sertifikaat intrek, en in so ’n geval
moet die sertifikaat, wanneer die Kommissaris dit eis, afge-
gee word aan die Kommissaris deur enige persoon in besit
daarvan en, indien die sertifikaat nie aldus afgegee word
nie, kan die Kommissaris beslag lê op die sertifikaat.”

Wysiging van
artikel 20 van
Wet 103 van 1978,
soos gewysig deur
artikel 10 van
Wet 99 van 1984.

8. Artikel 20 van die Hoofwet word hierby gewysig—

- (a) deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:
 - “(b) ’n kennisgewing ingevolge artikel 13 (4) of (9) deur die Kommissaris aan ’n ondernemer verstrekkend is van die Kommissaris se voorneme om ’n registrasiesertifikaat wat ingevolge artikel 12 (2) aan daardie ondernemer uitgereik is, in te trek; of”;
- (b) deur aan die einde van paragraaf (d) van subartikel (1) die woord “of” by te voeg;
- (c) deur die volgende paragraaf na paragraaf (d) van subartikel (1) in te voeg:
 - “(e) die Kommissaris ingevolge artikel 36 (4) ’n inrigting of organisasie in kennis gestel het van sy weiering om daardie inrigting of organisasie ingevolge die bepalinge van artikel 36 (1) te registreer.”;
- (d) deur paragraaf (ii) van subartikel (1) deur die volgende paragraaf te vervang:
 - “(ii) die intrekking van bedoelde registrasiesertifikaat ingevolge artikel 13 (4) of (9) gegrond is al dan nie; of”;
- (e) deur aan die einde van paragraaf (iv) van subartikel (1) die woord “of” by te voeg;
- (f) deur die volgende paragraaf by subartikel (1) te voeg:
 - “(v) die weiering van bedoelde registrasie ingevolge artikel 36 (4) geregverdig is al dan nie.”;
- (g) deur subartikel (2) deur die volgende subartikel te vervang:
 - “(2) Elke versoek dat ’n saak na ’n advieskomitee ingevolge die bepalinge van subartikel (1) verwys word, moet skriftelik geskied en moet by die Kommissaris ingedien word binne 21 dae na die datum van die kennis wat deur die Kommissaris gegee is ingevolge artikel 12 (3), 13 (4) of (9), 19 (5) of 36 (4) of die voorbehoudsbepaling by artikel 32 (1), na gelang van die geval.”;
- (h) deur paragraaf (b) van subartikel (9) deur die volgende paragraaf te vervang:
 - “(b) die intrekking van ’n registrasiesertifikaat ingevolge die bepalinge van artikel 13 (4) of (9); of”;
- (i) deur die volgende paragraaf na paragraaf (b) van subartikel (9) in te voeg:
 - “(c) die weiering deur die Kommissaris ingevolge die bepalinge van artikel 36 (4) om ’n inrigting of organisasie as ’n liefdadigheidsinrigting te registreer.”;

9. Artikel 26A van die Hoofwet word hierby gewysig deur die volgende paragraaf by te voeg:

“(d) is geen bedrag aan addisionele belasting, rente of boete deur die Kommissaris verhaalbaar nie ten opsigte van

Wysiging van
artikel 26A van
Wet 103 van 1978,
soos ingevoeg deur
artikel 2 van

SALES TAX AMENDMENT ACT, 1986

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7. Section 13 of the principal Act is hereby amended by the addition of the following subsection:

Amendment of section 13 of Act 103 of 1978, as amended by section 8 of Act 111 of 1979, section 3 of Act 90 of 1982 and section 9 of Act 99 of 1984.

“(9) Where any vendor carries on an enterprise of which the gross annual receipts or accruals from the sale of goods and from the rendering of taxable services do not exceed R50 000 or the Commissioner is satisfied that such annual receipts or accruals will not exceed R50 000, the Commissioner may, on the application of the vendor or after giving written notice of at least ten days to the vendor of his intention to cancel any registration certificate issued to the vendor under section 12, but subject to the provisions of section 20, cancel such certificate, and in such case such certificate shall on demand by the Commissioner be surrendered by any person in possession thereof to the Commissioner and, if the certificate is not so surrendered, the Commissioner may seize the certificate.”

8. Section 20 of the principal Act is hereby amended—

Amendment of section 20 of Act 103 of 1978, as amended by section 10 of Act 99 of 1984.

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

“(b) any notification has in terms of section 13 (4) or (9) been given by the Commissioner to any vendor of the Commissioner's intention to cancel any registration certificate issued to that vendor under section 12 (2); or”;

(b) by the addition at the end of paragraph (d) of subsection (1) of the word “or”;

(c) by the insertion after paragraph (d) of subsection (1) of the following paragraph:

“(e) the Commissioner has in terms of section 36 (4) notified any institution or organization of his refusal to register that institution or organization under the provisions of section 36 (1);”;

(d) by the substitution for paragraph (ii) of subsection (1) of the following paragraph:

“(ii) the cancellation of such registration certificate in terms of section 13 (4) or (9) is or is not warranted; or”;

(e) by the addition at the end of paragraph (iv) of subsection (1) of the word “or”;

(f) by the addition to subsection (1) of the following paragraph:

“(v) the refusal of such registration in terms of section 36 (4) is or is not justified.”;

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

“(2) Every request for a matter to be referred to an advisory committee under the provisions of subsection (1) shall be in writing and shall be lodged with the Commissioner within 21 days after the date of the notification by the Commissioner given in terms of section 12 (3), 13 (4) or (9), 19 (5) or 36 (4) or the proviso to section 32 (1), as the case may be.”;

(h) by the substitution for paragraph (b) of subsection (9) of the following paragraph:

“(b) the cancellation of any registration certificate under the provisions of section 13 (4) or (9); or”;

(i) by the insertion after paragraph (b) of subsection (9) of the following paragraph:

“(c) a refusal by the Commissioner under the provisions of section 36 (4) to register any institution or organisation as a charitable institution.”.

9. Section 26A of the principal Act is hereby amended by the addition of the following paragraph:

Amendment of section 26A of Act 103 of 1978, as inserted by section 2 of

“(d) no amount of tax, interest or penalty otherwise properly chargeable under this Act, shall be recoverable by

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Wet 111 van 1979
en gewysig deur
artikel 5 van
Wet 105 van 1980.

of met betrekking tot 'n transaksie of gebeurtenis in die verlede na verstryking van 'n tydperk van vyf jaar vanaf die datum van sluiting van die transaksie of na die plaasvind van die gebeurtenis met betrekking waartoe genoemde bedrag betaal is, indien die Kommissaris oortuig is—

- (i) dat die versuim om genoemde belasting te betaal nie te wyte was aan 'n bedoeling om betaling van die belasting te vermy nie; en
- (ii) dat die persoon aanspreeklik vir betaling van die belasting te goeder trou en in die veronderstelling dat 'n vrystelling inderdaad van toepassing was, opgetree het; en
- (iii) dat bedoelde veronderstelling op redelike gronde berus het en nie aan nalatigheid van die kant van genoemde persoon te wyte was nie:

Met dien verstande dat die bepalings van hierdie paragraaf nie van toepassing is nie ten opsigte van of met betrekking tot so 'n transaksie of gebeurtenis in die verlede wat daartoe gelei het dat bedoelde bedrag betaalbaar geword het waar inligting met betrekking tot bedoelde transaksie of gebeurtenis verstrek is as gevolg van 'n ondersoek of inspeksie ingestel, of versoek gedoen, deur die Kommissaris voor die datum van afkondiging van die Wysigingswet op Verkoopbelasting, 1986.”.

Wysiging van
artikel 32 van
Wet 103 van 1978,
soos gewysig deur
artikel 13 van
Wet 111 van 1979,
artikel 7 van
Wet 95 van 1983
en artikel 13 van
Wet 99 van 1984.

10. Artikel 32 van die Hoofwet word hierby gewysig—

- (a) deur in subartikel (1) die woorde wat volg op paragraaf (b) en die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

“kan die Kommissaris magtiging verleen vir 'n terugbetaling **[aan die persoon wat die in paragraaf (a) bedoelde belasting, boete of rente betaal het]**—

- (i) van die in paragraaf (a) bedoelde bedrag aan die persoon wat bedoelde bedrag betaal het, of waar 'n ondernemer opgehou het om 'n onderneming te bedryf, aan die persoon deur wie bedoelde bedrag gedra is; of

- (ii) **[van 'n bedrag daarvan wat te veel betaal is, of vir 'n terugbetaling aan die persoon wat die in paragraaf (b) bedoelde belasting gedra het, van die belasting aldus gedra, na gelang van die geval]** van die in paragraaf (b) bedoelde bedrag aan belasting aan die persoon deur wie bedoelde belasting gedra is.”;

- (b) deur paragraaf (a) van subartikel (2) deur die volgende paragraaf te vervang:

“(a) 'n eis om 'n terugbetaling ingevolge die bepalings van paragraaf (a) van daardie subartikel gemaak word binne **[twee] drie** jaar na die datum waarop betaling van die bedrag wat volgens die eis terugbetaalbaar is, gemaak is: Met dien verstande dat indien die Kommissaris oortuig is dat bedoelde betaling ooreenkomstig die algemeen heersende praktyk op genoemde datum betaalbaar was, geen terugbetaling gemagtig kan word nie tensy die eis om 'n terugbetaling binne ses maande na bedoelde datum gemaak is; of”;

- (c) deur subartikel (3) te skrap.

Wysiging van
artikel 36 van
Wet 103 van 1978.

11. Artikel 36 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg:

“(4) Waar die Kommissaris oortuig is dat 'n inrigting of organisasie nie 'n liefdadigheidsinrigting is nie en weier om bedoelde inrigting of organisasie ingevolge subartikel (1) te registreer, moet die Kommissaris bedoelde inrigting of organisasie skriftelike kennis van bedoelde weiering gee.”.

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the Commissioner in respect of or in relation to any past transaction or event after the expiration of a period of five years from the date of conclusion of the transaction or the happening of the event in relation to which the said amount was payable, if the Commissioner is satisfied—

Act 111 of 1979
and amended by
section 5 of
Act 105 of 1980.

- (i) that the failure to pay the said tax was not due to an intent to avoid payment of the tax; and
- (ii) that the person responsible for payment of the said tax acted in good faith and on an assumption that an exemption was in fact applicable; and
- (iii) that the said assumption was based on reasonable grounds and not due to negligence on the part of the said person:

Provided that the provisions of this paragraph shall not apply in respect of or in relation to any such past transaction or event giving rise to such amount having become payable where information relating to such transaction or event was disclosed as a result of any investigation or inspection commenced, or request made, by the Commissioner prior to the date of promulgation of the Sales Tax Amendment Act, 1986.”

10. Section 32 of the principal Act is hereby amended—

- (a) by the substitution in subsection (1) for the words following paragraph (b) and preceding the proviso of the following words:

Amendment of
section 32 of
Act 103 of 1978,
as amended by
section 13 of
Act 111 of 1979,
section 7 of
Act 95 of 1983
and section 13 of
Act 99 of 1984.

“the Commissioner may authorize a refund **[to the person who paid the tax, penalty or interest referred to in paragraph (a) of any amount overpaid]**—

- (i) of any amount referred to in paragraph (a) to the person who paid such amount, or where such person has ceased to carry on any enterprise, to the person by whom such amount was borne; or

- (ii) **[a refund to the person who bore the tax referred to in paragraph (b) of the tax so borne, as the case may be] of the amount of tax referred to in paragraph (b) to the person by whom such tax was borne;**”;

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

“(a) a claim for any refund under the provisions of paragraph (a) of that subsection is made within **[two] three** years after the date upon which payment of the amount claimed to be refundable was made: Provided that if the Commissioner is satisfied that such payment was made in accordance with the practice generally prevailing at the said date no refund may be authorized unless the claim for any refund is made within six months after such date; or”;

- (c) by the deletion of subsection (3).

11. Section 36 of the principal Act is hereby amended by the addition of the following subsection:

Amendment of
section 36 of
Act 103 of 1978.

“(4) Where the Commissioner is satisfied that any institution or organization is not a charitable institution and refuses to register such institution or organization under subsection (1), the Commissioner shall give such institution or organization written notice of such refusal.”

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Wysiging van
artikel 38 van
Wet 103 van 1978,
soos vervang deur
artikel 16 van
Wet 111 van 1979
en gewysig deur
artikel 6 van
Wet 102 van 1985.

12. Artikel 38 van die Hoofwet word hierby gewysig deur paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang:

“(a) deur ’n persoon wat volle of beperkte **[diplomatieke]** immuniteit, regte of voorregte geniet ingevolge **[’n wet of ooreenkoms in die Republiek van krag]** artikel 2 van die Wet op Diplomatieke Voorregte, 1951 (Wet No. 71 van 1951), of ’n ooreenkoms bedoel in artikel 2A van daardie Wet of ’n proklamasie bedoel in artikel 2B van daardie Wet of ingevolge erkende beginsels van die volkereg **[of deur die vrou, kind of afhanklike van bedoelde persoon wat by hom woon]**, mits soortgelyke of gelykwaardige verligting in die land in wie se diens bedoelde persoon is, verleen word aan ’n verteenwoordiger of werknemer van die Regering van die Republiek wat in bedoelde land gestasioneer is en volle of beperkte **[diplomatieke]** immuniteit, regte of voorregte in daardie land geniet; of”.

Wysiging van
artikel 38A van
Wet 103 van 1978,
soos ingevoeg deur
artikel 14 van
Wet 99 van 1984
en gewysig deur
artikel 7 van
Wet 102 van 1985.

13. Artikel 38A van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Ondanks die bepalinge van artikel 38 kan die Kommissaris op versoek van die Direkteur-generaal: Buitelandse Sake—

- (a) ’n persoon wat volle of beperkte **[diplomatieke]** immuniteit, regte of voorregte ingevolge **[’n wet of ooreenkoms in die Republiek van krag]** artikel 2 van die Wet op Diplomatieke Voorregte, 1951 (Wet No. 71 van 1951), of ’n ooreenkoms bedoel in artikel 2A van daardie Wet of ’n proklamasie bedoel in artikel 2B van daardie Wet of ingevolge die erkende beginsels van die volkereg geniet **[of die vrou van bedoelde persoon]**; of
- (b) ’n bepaalde verteenwoordiger van ’n diplomatieke of konsulêre sending gevestig in die Republiek, registreer en ’n diplomatieke vrystellingsertifikaat in die vorm en op die voorwaardes en onderworpe aan die beperkings wat die Kommissaris voorskryf, aan so ’n persoon **[of sy gade]** of bedoelde verteenwoordiger uitreik, mits verligting soortgelyk of gelykwaardig aan die vrystelling bedoel in artikel 6 (1) (z) in die land in wie se diens bedoelde persoon of verteenwoordiger is, verleen word aan ’n werknemer of verteenwoordiger van die Regering van die Republiek wat in bedoelde land gestasioneer is wat volle of beperkte **[diplomatieke]** immuniteit, regte of voorregte in daardie land geniet.”.

Wysiging van
artikel 43 van
Wet 103 van 1978,
soos gewysig deur
artikel 18 van
Wet 111 van 1979.

14. Artikel 43 van die Hoofwet word hierby gewysig deur paragraaf (c) deur die volgende paragraaf te vervang:

“(c) versuim om ’n registrasiesertifikaat af te gee vir intrekking soos bedoel in artikel 13 (2) **[of]**, (4) of (9); of”.

Invoeging van
artikel 44A in
Wet 103 van 1978.

15. Die volgende artikel word hierby in die Hoofwet na artikel 44 ingevoeg:

“Rapportering van onprofessionele gedrag.

44A. (1) By die toepassing van hierdie artikel beteken ‘beheerliggaam’ ’n professionele vereniging, liggaam of raad wat ingestel is, hetsy vrywillig of by of kragtens ’n wet, met die doel om beheer uit te oefen oor die beoefening van ’n professie, nering of beroep en wat by magte is om tugstappe te doen teen iemand wat by die beoefening van bedoelde professie, nering of beroep versuim om enige reëls of gedragskode na te kom wat deur bedoelde vereniging, liggaam of raad bepaal is, of bedoelde reëls of gedragskode oortree.

(2) Waar iemand wat ’n professie, nering of beroep beoefen ten opsigte waarvan ’n beheerliggaam

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12. Section 38 of the principal Act is hereby amended by the substitution for paragraph (a) of subsection (1) of the following paragraph:

- 5 “(a) by any person enjoying full or limited **[diplomatic]** immunity, rights or privileges under **[any law or agreement in force in the Republic]** section 2 of the Diplomatic Privileges Act, 1951, (Act No. 71 of 1951), or an agreement contemplated in section 2A of that Act or a proclamation contemplated in section 2B of that Act or
- 10 under the recognized principles of international law **[or by the wife, child or dependant of such person living with him]** provided similar or equivalent relief is granted in the country by which such person is employed to any representative or employee of the Government of the Republic stationed in such country who enjoys full
- 15 or limited **[diplomatic]** immunity, rights or privileges in that country; or”.

Amendment of section 38 of Act 103 of 1978, as substituted by section 16 of Act 111 of 1979 and amended by section 6 of Act 102 of 1985.

13. Section 38A of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

- 20 “(1) Notwithstanding the provisions of section 38, the Commissioner may, at the request of the Director-General: Foreign Affairs, register—
- (a) any person who enjoys full or limited **[diplomatic]** immunity, rights or privileges under **[any law or agreement in force in the Republic]** section 2 of the Diplomatic Privileges Act, 1951, (Act No. 71 of 1951), or an agreement contemplated in section 2A of that Act or a proclamation contemplated in section 2B of that Act or
- 25 under the recognized principles of international law **[or the wife of such person]**; or
- 30 (b) any specified representative of any diplomatic or consular mission established in the Republic, and issue to such person **[or his spouse]** or such representative a diplomatic exemption certificate in such form and upon such conditions and subject to such restrictions as the Commissioner may prescribe, provided relief similar or
- 35 equivalent to the exemption referred to in section 6 (1) (z) is granted in the country by which such person or representative is employed to any employee or representative of the Government of the Republic stationed in such country who enjoys full or limited **[diplomatic]** immunity, rights or privileges in that country.”.
- 40

Amendment of section 38A of Act 103 of 1978, as inserted by section 14 of Act 99 of 1984 and amended by section 7 of Act 102 of 1985.

14. Section 43 of the principal Act is hereby amended by the substitution for paragraph (c) of the following paragraph:

- 45 “(c) fails to surrender for cancellation any registration certificate as contemplated in section 13 (2) **[or], (4) or (9); or**”.

Amendment of section 43 of Act 103 of 1978, as amended by section 18 of Act 111 of 1979.

15. The following section is hereby inserted in the principal Act after section 44:

- 50 “Reporting of unprofessional conduct. **44A.** (1) For the purposes of this section ‘controlling body’ means any professional association, body or board which has been established, whether voluntarily or by or under any law, for the purpose of exercising control over the carrying on of any profession, calling or occupation and which has power to take disciplinary action against any person who in the carrying on of such profession, calling or occupation fails to comply with or contravenes any rules or code of conduct laid down by such association, body or board.
- 55 (2) Where any person who carries on any profession, calling or occupation in respect of which a con-
- 60

Insertion of section 44A in Act 103 of 1978.

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ingestel is, met betrekking tot die sake van 'n ander persoon (hieronder 'n kliënt genoem) iets doen of versuim om iets te doen wat volgens die oordeel van die Kommissaris—

(a) bedoel is om die kliënt in staat te stel of te help om die nakoming te vermy of oormatig uit te stel van 'n plig of verpligting wat by of ingevolge hierdie Wet op bedoelde kliënt gelê is, of vanweë die nalatigheid van so iemand tot die vermyding of oormatige uitstel van die nakoming van so 'n plig of verpligting gelei het; en

(b) 'n oortreding uitmaak van 'n reël of gedragkode wat deur die beheerliggaam bepaal is wat kan lei tot die doen deur die beheerliggaam van tugstappe teen bedoelde persoon, kan die Kommissaris by genoemde beheerliggaam 'n klag indien.

(3) (a) Ondanks die bepalings van artikel 4 van hierdie Wet kan die Kommissaris by die indiening van 'n klag ingevolge subartikel (2) die inligting met betrekking tot die kliënt se sake bekend maak wat volgens die oordeel van die Kommissaris voorgelê moet word aan die beheerliggaam by wie die klag ingedien word.

(b) Alvorens die Kommissaris so 'n klag indien of bedoelde inligting bekend maak, lewer of stuur hy aan die kliënt en die persoon teen wie die klag ingedien staan te word, skriftelike kennisgewing van sy voorgenome optrede wat besonderhede van genoemde inligting uiteensit.

(c) Die kliënt of genoemde persoon kan binne 30 dae na die datum van bedoelde skriftelike kennisgewing enige beswaar wat hy teen die indiening van bedoelde klag het, skriftelik by die Kommissaris indien.

(d) Indien, na die verstryking van genoemde tydperk van 30 dae, geen beswaar ingedien is nie soos in paragraaf (c) beoog of, indien 'n beswaar ingedien is en die Kommissaris nie oortuig is dat die beswaar gehandhaaf moet word nie, kan die Kommissaris daarna die klag indien soos in subartikel (2) beoog.

(4) Die klag word oorweeg deur die beheerliggaam aan wie dit gemaak is en kan deur hom afgehandel word op die wyse wat die beheerliggaam ingevolge sy reëls goedgevind: Met dien verstande dat enige verhoor van die aangeleentheid nie vir die publiek toeganklik is nie en slegs bygewoon kan word deur persone wie se bywoning na die oordeel van die beheerliggaam noodsaaklik is vir die behoorlike oorweging van die klag.

(5) Die beheerliggaam by wie 'n klag ingedien word en sy lede moet te alle tye geheimhouding bewaar en help bewaar met betrekking tot inligting aangaande die saak van die kliënt wat deur die Kommissaris aan hulle oorgedra word of wat andersins tydens die ondersoek van die Kommissaris se klag onder hulle aandag kom, en mag nie bedoelde inligting aan wie ook al meedeel nie behalwe die kliënt of die persoon teen wie die klag ingedien is, tensy die mededeling van bedoelde inligting deur 'n bevoegde geregshof beveel word”.

Wysiging van
artikel 48 van
Wet 103 van 1978.

16. Artikel 48 van die Hoofwet word hierby gewysig deur die volgende subartikels by te voeg, terwyl die bestaande artikel subartikel (1) word:

“(2) Ondanks andersluidende bepalings in hierdie Wet, waar die Minister oortuig is dat as gevolg van die wyse

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trolling body has been established has, in relation to the affairs of any other person (hereinafter referred to as a client), done or omitted to do anything which in the opinion of the Commissioner—

- 5 (a) was intended to enable or assist the client to avoid or unduly postpone the performance of any duty or obligation imposed on such client by or under this Act, or by reason of negligence on the part of such person resulted in the avoidance or undue postponement of the performance of any such duty or obligation; and
- 10 (b) constitutes a contravention of any rule or code of conduct laid down by the controlling body which may result in disciplinary action being taken against such person by that body,
- 15 the Commissioner may lodge a complaint with the said controlling body.
- (3) (a) Notwithstanding the provisions of section 4 of this Act the Commissioner may in lodging any
- 20 complaint under subsection (2) disclose such information relating to the client's affairs as in the opinion of the Commissioner it is necessary to lay before the controlling body to which the complaint is made.
- 25 (b) Before lodging any such complaint or disclosing such information the Commissioner shall deliver or send to the client and the person against whom the complaint is to be made a written notification of his intended action setting forth particulars of the said information.
- 30 (c) The client or the said person may within 30 days after the date of such written notification lodge in writing with the Commissioner any objection he may have to the lodging of the said complaint.
- 35 (d) If on the expiry of the said period of 30 days no objection has been lodged as contemplated in paragraph (c) or, if an objection has been lodged and the Commissioner is not satisfied that the objection should be sustained, the Commissioner may thereupon lodge the complaint as contemplated in subsection (2).
- 40 (4) The complaint shall be considered by the controlling body to which it is made and may be dealt with by it in such manner as the controlling body in terms of its rules sees fit: Provided that any hearing of the matter shall not be public and may only be attended by persons whose attendance, in the opinion of the controlling body, is necessary for the proper
- 50 consideration of the complaint.
- (5) The controlling body with which a complaint is lodged and its members shall at all times preserve and aid in preserving secrecy in regard to such information as to the affairs of the client as may be conveyed to them by the Commissioner or as may otherwise come to their notice in the investigation of the Commissioner's complaint and shall not communicate such information to any person whatsoever other than the client concerned or the person against whom the complaint is lodged, unless the disclosure of such information is ordered by a competent
- 60 court of law."

16. Section 48 of the principal Act is hereby amended by the addition of the following subsections, the existing section becoming subsection (1):

Amendment of section 48 of Act 103 of 1978.

"(2) Notwithstanding anything to the contrary in this Act, where the Minister is satisfied that in consequence of the

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waarop 'n besigheid, bedryf of beroep beoefen word, wan-
praktjke of probleme ontstaan het of mag ontstaan met be-
trekking tot die invordering van belasting kragtens hierdie
Wet gehef, kan die Minister, ten einde bedoelde wanprak-
tjke teen te werk of bedoelde probleme te oorkom, regu-
lasies uitvaardig aangaande die toepassing van enige vrystel-
ling of betaling of invordering van enige belasting op 'n
ander wyse as wat in hierdie Wet bepaal word.

(3) 'n Regulasie kragtens subartikel (2) uitgevaardig, kan
bepaal dat 'n vrystelling van toepassing kragtens hierdie
Wet ten opsigte van goed van 'n soort gemeld in bedoelde
regulasie nie meer van toepassing is nie met betrekking tot
'n ondernemer of klas ondernemers in bedoelde regulasie
genoem: Met dien verstande dat waar bedoelde vrystelling
nie meer van toepassing is nie, daar aan die ondernemer
wat andersins geregtig sou wees om bedoelde vrystelling te
eis verligting toegestaan word ten opsigte van die bedrag
aan belasting betaal ten opsigte van goed genoem in die
regulasie, hetsy by wyse van 'n krediet teen belasting wat
deur die ondernemer betaalbaar word of op 'n ander wyse
soos in bedoelde regulasie bepaal word."

Wysiging van
Bylae 1 by
Wet 103 van 1978,
soos gewysig deur
artikel 19 van
Wet 111 van 1979,
artikel 7 van
Wet 105 van 1980,
artikel 8 van
Wet 97 van 1981,
artikel 8 van
Wet 90 van 1982,
Wet 95 van 1983
en artikel 15 van
Wet 99 van 1984.

17. (1) Bylae 1 by die Hoofwet word hierby gewysig deur die
volgende items by subparagraaf (e) van paragraaf 1 te voeg:

- "(iii) 'n afwerkingsdiens gelewer aan 'n vervaardigingsaak in
'n bepaalde land ten opsigte van goed vervaardig in be-
doelde land indien bedoelde goed daarna aan bedoelde
vervaardigingsaak terugbesorg word; of
(iv) 'n vergruisingsdiens gelewer ten opsigte van goed be-
staande uit mielies of koring ten einde meel uit be-
doelde goed te produseer."

(2) Subartikel (1), vir sover dit betrekking het op item (iii)
van subparagraaf (e) van paragraaf 1 van Bylae 1 by die Hoof-
wet, word geag op 1 Desember 1981 in werking te getree het.

Wysiging van
Bylae 2 by
Wet 103 van 1978,
soos gewysig deur
artikel 20 van
Wet 111 van 1979,
artikel 8 van
Wet 105 van 1980,
artikel 9 van
Wet 97 van 1981,
artikel 9 van
Wet 90 van 1982,
artikel 9 van
Wet 95 van 1983,
artikel 16 van
Wet 99 van 1984
en artikel 8 van
Wet 102 van 1985.

18. Bylae 2 by die Hoofwet word hierby gewysig—

- (a) deur die volgende paragraaf by Afdeling I te voeg: 35
"8. Die volgende goed wat in die gieterynywerheid
gebruik word:

Giet- en vormmateriale (met inbegrip van gas) ge-
bruik vir die vervaardiging van gietvorms en kers-
as hulpmiddels by die vervaardiging of verwerking 40
van goed."

- (b) deur in Afdeling II die opskrif, en die woorde wat
paragraaf 1 voorafgaan, deur die volgende opskrif en
woorde, onderskeidelik, te vervang:

"**[Drukwerkondernemings] Drukwerk- en Uitgewerson- 45**
dernemings

In die geval van 'n onderneming in die gewone loop
waarvan—

- (a) kommersiële drukwerk; of
(b) oordrukpapierdrukwerk vir die tekstielbedryf; of 50
(c) die uitgewery of produksie van koerante, boeke,
tydskrifte of verwante produkte,
teen vergoeding of vir verkoop **[uitgevoer] onderneem**
word:"

- (c) deur Item No. 103 van paragraaf 1 van Afdeling III 55
deur die volgende item te vervang:

"103 Los bore, stygangboorruimers (snyers) en styg-
gangboorruimers (ruimertoebore), **afhaalbare**
voeringboorpunte en skoene";

- (d) deur Item No. 104 van paragraaf 1 van Afdeling III 60
deur die volgende item te vervang:

"104 Boorstaal, boorskagte en koppelings vir
boorstaal, boorstaalstabiliseerders, boorstaalsta-
biliseerrollers en boorstaaldraaiskokbrekermon-

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manner in which any business, trade or occupation is carried on malpractices or difficulties have arisen or may arise in regard to the collection of tax levied under this Act, the Minister may, in order to counter such malpractices or to overcome such difficulties, make regulations in regard to the application of any exemption or to the payment or collection of any tax in a manner other than that provided in this Act.

(3) Any regulation made under subsection (2) may provide that any exemption applicable under this Act in respect of goods of any kind mentioned in such regulation shall no longer apply with respect to any vendor or class of vendors mentioned in such regulation: Provided that where such exemption no longer applies the vendor who would otherwise have been entitled to claim such exemption shall be allowed relief in respect of the amount of tax paid in respect of the goods mentioned in the regulation, whether by way of a credit against tax which becomes payable by such vendor or in such other manner as may be provided in such regulation.”.

17. (1) Schedule 1 to the principal Act is hereby amended by the addition to subparagraph (e) of paragraph 1 of the following items:

- (iii) any finishing-off service rendered to a manufacturing concern in any specified country in respect of goods manufactured in such country if such goods are thereafter returned to such manufacturing concern; or
- (iv) any milling service rendered in respect of goods consisting of maize or wheat in order to produce meal from such goods.”.

(2) Subsection (1), in so far as it relates to item (iii) of subparagraph (e) of paragraph 1 of Schedule 1 to the principal Act, shall be deemed to have come into operation on 1 December 1981.

Amendment of Schedule 1 to Act 103 of 1978, as amended by section 19 of Act 111 of 1979, section 7 of Act 105 of 1980, section 8 of Act 97 of 1981, section 8 of Act 90 of 1982, section 8 of Act 95 of 1983 and section 15 of Act 99 of 1984.

18. Schedule 2 to the principal Act is hereby amended—

- (a) by the addition of the following paragraph to Division I:

“8. The following goods used in the foundry industry:

Casting and moulding materials (including gas) used for the making of moulds and cores as aids in the manufacture or processing of goods.”;

- (b) by the substitution in Division II for the heading, and the words preceding paragraph 1, of the following heading and words, respectively:

“*Printing and Publishing Enterprises*

In the case of any enterprise in the ordinary course of which—

- (a) commercial printing; or
- (b) transfer paper printing for the textile industry; or
- (c) the publishing or production of newspapers, books, magazines or allied products, is [carried out] undertaken for sale or reward.”;

- (c) by the substitution for Item No. 103 of paragraph 1 of Division III of the following item:

“103 Detachable bits, raisebore reamers (cutters) and raisebore reamers (reaming assembly), detachable casing bits and shoes”;

- (d) by the substitution for Item No. 104 of paragraph 1 of Division III of the following item:

“104 Drill steel, shanks and couplings for drill steel, drill steel stabilizer rollers and drill steel swivel-mount shock assemblies, reaming shells, core bar-

Amendment of Schedule 2 to Act 103 of 1978, as amended by section 20 of Act 111 of 1979, section 8 of Act 105 of 1980, section 9 of Act 97 of 1981, section 9 of Act 90 of 1982, section 9 of Act 95 of 1983, section 16 of Act 99 of 1984 and section 8 of Act 102 of 1985.

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terings, ruimerdoppe, kernbuis-samestel, boorstange, koppeling vir boorstange, klampe, hysproppe en staaltoue”;

- (e) deur na Item No. 306 van paragraaf 1 van Afdeling III die volgende item in te voeg: 5
 “307 Geruite draad”; en
- (f) deur na paragraaf 8 van Afdeling IV die volgende paragraaf in te voeg: 10
 “9. Vliegtuigbrandstof, vliegtuigkeroseen en ligparafien vir gebruik in ’n lugvaartuig wat ontwerp, aangepas of verander is uitsluitlik vir lugbedryghede wat regstreeks by die produksie van boerdery- of bosbouprodukte betrokke is.”

Wysiging van Bylae 4 by Wet 103 van 1978, soos gewysig deur artikel 22 van Wet 111 van 1979, artikel 9 van Wet 105 van 1980, artikel 10 van Wet 97 van 1981, artikel 11 van Wet 95 van 1983 en artikel 17 van Wet 99 van 1984.

19. Bylae 4 by die Hoofwet word hierby gewysig deur in subparagraaf (vi) van paragraaf 4 die uitdrukking “R2” deur die uitdrukking “R5” te vervang. 15

Wysiging van Bylae 5 by Wet 103 van 1978, soos gewysig deur Goewermementskennisgewing No. R.1725 van 15 Augustus 1978, Goewermementskennisgewing No. R.1991 van 29 September 1978, artikel 23 van Wet 111 van 1979, artikel 10 van Wet 105 van 1980, Goewermementskennisgewing No. R.2419 van 28 November 1980, artikel 11 van Wet 97 van 1981, artikel 12 van Wet 95 van 1983, Goewermementskennisgewing No. R.2599 van 25 November 1983, artikel 18 van Wet 99 van 1984 en artikel 10 van Wet 102 van 1985.

20. (1) Bylae 5 by die Hoofwet word hierby gewysig—

- (a) deur in paragraaf 1 van Deel A die woorde wat die opskrifte “Item No.” en “Pos en Beskrywing” voorafgaan deur die volgende woorde te vervang: 20
 “Goed ingevoer in die Republiek wat ressorteer onder enige pos en beskrywing hieronder vermeld, in die mate aangedui, en ten opsigte waarvan **[geen]** ’n korting van doeanereg ingevolge die Doean- en Aksynswet, 1964 (Wet No. 91 van 1964), **[betaalbaar is nie]** toegestaan is”; 25
- (b) deur die volgende paragraaf by Item No. 407.02 van paragraaf 1 van Deel A te voeg: 30
 “(3) Addisionele goedere, nuut of gebruik, met ’n totale waarde van hoogstens R500 per persoon (uitgezonderd goedere van ’n klas of soort vermeld in item 407.02(1) en televisieontvangstoestelle).”; 35
- (c) deur Item No. 412.03 van paragraaf 1 van Deel A deur die volgende item te vervang: 35
 “412.03 Gebruikte persoonlike of huishoudelike artikels (uitgesonderd motorvoertuie) wat bemaak is aan persone wat in die Republiek woonagtig is.”; en
- (d) deur in paragraaf 1 van Deel A die volgende item na Item No. 412.12 in te voeg: 40
 “460.17 89.01 Skepe, bote en ander vaartuie (uitgezonderd jagte en ander vaartuie vir plesier of sport, roeibote en kano’s), in die hoeveelhede en op die tye en onderworpe aan die voorwaardes wat die Minister van Handel en Nywerheid, op aanbeveling van die Raad van Handel en Nywerheid, by bepaalde permit toelaat.” 45

(2) Die wysigings aangebring deur— 50

- (a) paragrafe (a) en (b) van subartikel (1) tree op 1 Augustus 1986 in werking;
- (b) paragraaf (c) van subartikel (1) word geag op 19 Julie 1985 in werking te getree het; en
- (c) paragraaf (d) van subartikel (1) word geag op 1 April 1986 in werking te getree het. 55

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rel assembly, drill rods, couplings for drill rods, clamps, hoisting plugs and steel ropes”;

- (e) by the insertion after Item No. 306 of paragraph 1 of Division III of the following item:

5 “307 Diamond mesh wire”; and

- (f) by the insertion after paragraph 8 of Division IV of the following paragraph:

10 “9. Aviation fuel, aviation kerosene and illuminating paraffin for use in any aircraft designed, adapted or modified exclusively for aerial operations directly concerned with the production of farming or forestry products.”

19. Schedule 4 to the principal Act is hereby amended by the substitution in subparagraph (vi) of paragraph 4 for the expression “R2” of the expression “R5”.

Amendment of Schedule 4 to Act 103 of 1978, as amended by section 22 of Act 111 of 1979, section 9 of Act 105 of 1980, section 10 of Act 97 of 1981, section 11 of Act 95 of 1983 and section 17 of Act 99 of 1984.

20. (1) Schedule 5 to the principal Act is hereby amended—

- (a) by the substitution in paragraph 1 of Part A for the words preceding the headings “Item No.” and “Heading and Description” of the following words:

20 “Goods imported into the Republic which fall under any heading and description mentioned below, to the extent indicated, and in respect of which [no] a rebate of customs duty is [payable] granted in terms of the Customs and Excise Act, 1964 (Act No. 91 of 1964).”;

- (b) by the addition to Item No. 407.02 of paragraph 1 of Part A of the following paragraph:

25 “(3) Additional goods, new or used, of a total value not exceeding R500 per person (excluding goods of a class or kind specified in item 407.02(1) and television receiving sets).”;

- (c) by the substitution for Item No. 412.03 of paragraph 1 of Part A of the following item:

30 “412.03 Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in the Republic”; and

- (d) by the insertion in paragraph 1 of Part A after Item No. 412.12 of the following item:

35 “460.17 89.01 Ships, boats and other vessels (excluding yachts and other vessels for pleasure or sport, rowing boats and canoes), in such quantities and at such times and subject to such conditions as the Minister of Trade and Industry, on the recommendation of the Board of Trade and Industries, may allow by specific permit.”

(2) The amendments effected by—

- 50 (a) paragraphs (a) and (b) of subsection (1) shall come into operation on 1 August 1986;
- (b) paragraph (c) of subsection (1) shall be deemed to have come into operation on 19 July 1985; and
- (c) paragraph (d) of subsection (1) shall be deemed to have come into operation on 1 April 1986.

Amendment of Schedule 5 to Act 103 of 1978, as amended by Government Notice No. R.1725 of 15 August 1978, Government Notice No. R.1991 of 29 September 1978, section 23 of Act 111 of 1979, section 10 of Act 105 of 1980, Government Notice No. R.2419 of 28 November 1980, section 11 of Act 97 of 1981, section 12 of Act 95 of 1983, Government Notice No. R.2599 of 25 November 1983, section 18 of Act 99 of 1984 and section 10 of Act 102 of 1985.

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Wysiging van
Bylae 7 by
Wet 103 van 1978,
soos, ingevoeg deur
artikel 20 van
Wet 99 van 1984 en
gewysig deur
Goewermements-
kennisgewing
No. R.1642 van
19 Julie 1985.

21. (1) Bylae 7 by die Hoofwet word hierby gewysig—

- (a) deur paragraaf 4 deur die volgende paragraaf te vervang:

“4. *Vis*, synde rou gevinde vis (met inbegrip van ’n rou gevinde visprodukt bestaande uit minstens 60 per-
sent rou gevinde vis) wat ten tyde van die verkoop
daarvan volgens gewoonte gaargemaak moet word
voordat dit geëet word **[en wat vir menslike verbruik
verskaf word]**, hetsy soos gevang, verkoel of bevrore, in
enige vorm gesny, gemaal of gepaneer, verpak of on-
verpak.”;

- (b) deur paragraaf 5 deur die volgende paragraaf te vervang:

“5. *Vrugte*, synde vrugte (behalwe neute) **[wat vir
menslike verbruik verskaf word]**, wat nie gaargemaak
of op enige wyse behandel is nie behalwe met die doel
om sodanige vrugte in die natuurlike, heel toestand
daarvan te bewaar, maar uitgesonderd ontwaterde,
droë of ingemaakte vrugte, hetsy in blikke of in bot-
tels.”;

- (c) deur paragraaf 6 deur die volgende paragraaf te vervang:

“6. *Mieliemeel*, synde—

- (a) meliameel, gegradeer as super-meliameel, spesiale meliameel, gesifte meliameel, ongesifte meliameel, stampmielies of melierys **[verskaf vir menslike verbruik]**; of

- (b) melies bedoel om gebruik te word vir die produksie van meliameel.”;

- (d) deur paragraaf 8 deur die volgende paragraaf te vervang:

“8. *Vleis*, synde—

- (a) enige rou gedeeltes van geslagte diere of pluimvee **[(behalwe wild of wilde voëls) wat vir menslike verbruik verskaf word en]** wat ten tyde van die verkoop daarvan volgens gewoonte gaargemaak moet word voordat dit geëet word, hetsy verskaf as vars, verkoel of bevrore, gesny in enige vorm, gemaal of in wors of koek bestaande hoofsaaklik uit bedoelde vleis verwerk, verpak of onverpak; of

- (b) enige diere of pluimvee verskaf vir slagdoeleindes ten einde vleis te voorsien.”; en

- (e) deur paragraaf 10 deur die volgende paragraaf te vervang:

“10. *Groente* **[synde groente (behalwe enige graan-
produkt) verskaf vir menslike verbruik]** wat nie gaargemaak of op enige wyse behandel is nie behalwe met die doel om sodanige groente in die natuurlike toestand daarvan te bewaar, maar uitgesonderd graanprodukte en ontwaterde, droë of ingemaakte groente, hetsy in blikke of in bottels, behalwe—

- (a) groenmielies of rys;

- (b) droëbone (behalwe wanneer as saad verpak) of lensies.”.

(2) Die wysiging aangebring deur paragraaf (e) van subartikel (1), vir sover dit betrekking het op subparagraaf (b) van paragraaf 10 van Bylae 7 by die Hoofwet, tree op 1 September 1986 in werking.

Intrekking van
Goewermements-
kennisgewing.

22. Goewermementskennisgewing No. R.1642 van 19 Julie 1985 word hierby ingetrek.

Kort titel.

23. Hierdie Wet heet die Wysigingswet op Verkoopbelasting, 1986.

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21. (1) Schedule 7 to the principal Act is hereby amended—

Amendment of
Schedule 7 to
Act 103 of 1978,
as inserted by
section 20 of
Act 99 of 1984
and amended by
Government Notice
No. R.1642 of
19 July 1985.

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

5 “4. *Fish*, being raw finfish (including any raw finfish product consisting of at least 60 per cent raw finfish) which when sold is customarily required to be cooked before it is eaten **[and which is supplied for human consumption]**, regardless of whether supplied as caught, chilled or frozen, cut in any form, minced or crumbed, packaged or unpackaged.”;

10 (b) by the substitution for paragraph 5 of the following paragraph:

15 “5. *Fruit*, being fruit (other than nuts) **[supplied for human consumption]** not being cooked or treated in any manner except for the purpose of preserving such fruit in its natural, whole state, but excluding dehydrated, dried, canned or bottled fruit.”;

(c) by the substitution for paragraph 6 of the following paragraph:

20 “6. *Maize meal*, being—

(a) maize meal graded as super maize meal, special maize meal, sifted maize meal, unsifted maize meal, samp or mealie rice **[supplied for human consumption]**; or

25 (b) maize intended to be used for the production of maize meal.”;

(d) by the substitution for paragraph 8 of the following paragraph:

30 “8. *Meat*, being—

(a) any raw portions of slaughtered animals or poultry **[(other than game or game-birds) supplied for human consumption and]** which when sold **[is]** are customarily required to be cooked before being eaten regardless of whether supplied as fresh, chilled or frozen, cut in any form, minced or made into a sausage or cake consisting mainly of such meat, packaged or unpackaged; or

(b) any animal or poultry supplied for slaughter purposes in order to provide meat.”;

40 (e) by the substitution for paragraph 10 of the following paragraph:

45 “10. *Vegetables* **[being vegetables (other than any grain products) supplied for human consumption]** which are not cooked or treated in any manner except for the purpose of preserving such vegetables in their natural state, but excluding grain products and dehydrated, dried, canned or bottled vegetables other than—

(a) green mealies or rice;

50 (b) dry beans (except when packaged as seed) or lentils.”.

(2) The amendment effected by paragraph (e) of subsection (1), in so far as it relates to subparagraph (b) of paragraph 10 of Schedule 7 to the principal Act, shall come into operation on 1 September 1986.

55 22. Government Notice No. R.1642 of 19 July 1985 is hereby withdrawn.

Withdrawal of
Government
Notice.

23. This Act shall be called the Sales Tax Amendment Act, 1986. Short title.

