



REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

---

## STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

*Registered at the Post Office as a Newspaper*

*As 'n Nuusblad by die Poskantoor Geregistreer*

---

Vol. 337

CAPE TOWN, 9 JULY 1993

KAAPSTAD, 9 JULIE 1993

No. 14936

---

STATE PRESIDENT'S OFFICE

No. 1193.

9 July 1993

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

No. 97 of 1993: Taxation Laws Amendment Act, 1993.

---

KANTOOR VAN DIE STAATSPRESIDENT

No. 1193.

9 Julie 1993

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

No. 97 van 1993: Wysigingswet op Belastingwette, 1993.

**GENERAL EXPLANATORY NOTE:**

- [** Words in bold type in square brackets indicate omissions from existing enactments.
- Words underlined with a solid line indicate insertions in existing enactments.

## ACT

To amend the Marketable Securities Tax Act, 1948, so as to provide for an exemption; and to provide for the manner in which payments are to be allocated; to amend the Transfer Duty Act, 1949, so as to amend the rates of transfer duty; to provide for certain exemptions and to withdraw certain other exemptions; and to provide for the manner in which payments are to be allocated; to amend the Estate Duty Act, 1955, so as to insert or delete certain definitions and to further define a certain expression; to delete certain provisions relating to family companies; to provide for certain deductions; to provide for the valuation of members' interests in close corporations; to make certain decisions of the Commissioner subject to objection and appeal; to make provision for the manner in which payments are to be allocated; and to increase the penalties in respect of certain offences; to amend the Stamp Duties Act, 1968, so as to provide for certain exemptions and to withdraw others; to regulate the levying and manner of payment of stamp duty on certain insurance policies; to provide for the manner in which payments are to be allocated; to abolish stamp duty on certain agreements and contracts; and to make certain textual alterations; to amend the Regional Services Councils Act, 1985, so as to amend the definition of "person"; to amend the KwaZulu and Natal Joint Services Act, 1990, so as to amend the definition of "person"; to amend the Value-Added Tax Act, 1991, so as to further define certain expressions; to increase the tax rate; to provide for certain exemptions; to extend the provisions relating to a branch of an enterprise situated outside the Republic to a vendor's main business when so situated; to increase from R200 to R500 the maximum amount of consideration in respect of which a simplified tax invoice may be issued; to reduce from R100 to R10 the amount in respect of which a refund of tax is not automatic; to create an offence relating to inadequate records and the failure to retain records; to create offences relating to the fraudulent issuing, making, furnishing or using of tax invoices, debit notes, credit notes, bills of entry or other documents; to provide that the surrender of certain diplomatic tax relief certificates may be required; to make further or other provision in respect of the circumstances in which the supply of goods is deemed to be otherwise than in the course or furtherance of an enterprise, the input tax allowable to a share block company, the time of supply of fixed property, the value of goods or services supplied between connected persons, the exemption in respect of the supply of management services to members by certain bodies corporate or share block companies, the calculation of tax, the deductions permissible in respect of input tax, liability for tax in respect of past supplies or importations, the retention of records by vendors and the application of the tax rate when that rate is increased or reduced; and to effect certain textual alterations; to provide for a once-off exemption from stamp duty in respect of the issue of shares by Cape Mohair (Holdings) Limited; and to provide for matters connected therewith.

*(English text signed by the Acting State President.)*  
*(Assented to 28 June 1993.)*

## ALGEMENE VERDUIDELIKENDE NOTA:

- [                      ]      Woorde in vet druk tussen vierkantige hake dui skrapings uit bestaande verordenings aan.
- \_\_\_\_\_                      Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

# WET

Tot wysiging van die Handelseffektebelastingwet, 1948, ten einde vir 'n vrystelling voorsiening te maak; en voorsiening te maak vir die wyse waarop betalings toegedeel moet word; tot wysiging van die Wet op Hereregte, 1949, ten einde die hereregteskale te wysig; sekere vrystellings te verleen en ander in te trek; en voorsiening te maak vir die wyse waarop betalings toegedeel moet word; tot wysiging van die Boedelbelastingwet, 1955, ten einde sekere omskrywings in te voeg of te skrap en 'n sekere uitdrukking nader te omskryf; sekere bepalinge met betrekking tot familiemaatskappye te skrap; sekere kortings te verleen; voorsiening te maak vir die waardering van ledebelange in beslote korporasies; sekere beslissings van die Kommissaris aan beswaar en appèl onderhewig te maak; voorsiening te maak vir die wyse waarop betalings toegedeel moet word; en die boete ten opsigte van sekere misdrywe te verhoog; tot wysiging van die Wet op Seëlregte, 1968, ten einde sekere vrystellings te verleen en ander in te trek; die heffing en wyse van betaling van seëlregte op sekere versekeringspolisse te reguleer; voorsiening te maak vir die wyse waarop betalings toegedeel moet word; die heffing van seëlregte op sekere ooreenkomste en kontrakte af te skaf; en sekere teksveranderinge aan te bring; tot wysiging van die Wet op Streeksdienssterade, 1985, ten einde die omskrywing van "persoon" te wysig; tot wysiging van die Wet op Gesamentlike Dienste vir KwaZulu en Natal, 1990, ten einde die omskrywing van "persoon" te wysig; tot wysiging van die Wet op Belasting op Toegevoegde Waarde, 1991, ten einde sekere uitdrukkings nader te omskryf; die belastingkoers te verhoog; vir sekere vrystellings voorsiening te maak; die bepalinge met betrekking tot 'n tak van 'n onderneming buite die Republiek geleë na 'n ondernemer se hoofbesigheid uit te brei wanneer dit aldus geleë is; die maksimum bedrag van vergoeding ten opsigte waarvan 'n vereenvoudigde belastingfaktuur uitgereik mag word van R200 tot R500 te verhoog; die bedrag ten opsigte waarvan 'n terugbetaling van belasting nie outomaties is nie van R100 tot R10 te verminder; 'n misdryf te skep met betrekking tot onvoldoende aantekeninge en die versuim om aantekeninge te behou; misdrywe te skep met betrekking tot die bedrieglike uitreiking, fabrisering, verstrekking of gebruikmaking van belastingfakture, debetnotas, kreditnotas, klaringsbriewe of ander dokumente; daarvoor voorsiening te maak dat die oorgee van sekere diplomatieke belastingverligtingsertifikate vereis mag word; verdere of ander voorsiening te maak ten opsigte van die omstandighede waarin die lewering van goed geag word anders as in die loop of ter bevordering van 'n onderneming gedoen te word, die insetbelasting toelaatbaar aan 'n aandeelblokmaatskappy, die tyd van lewering van vasgoed, die waarde van goed of dienste tussen verbonde persone gelewer, die vrystelling ten opsigte van die lewering van bestuursdienste aan lede deur sekere regspersone of aandeelblokmaatskappye, die berekening van belasting, die toelaatbare aftrekkings ten opsigte van insetbelasting, die aanspreeklikheid vir belasting ten opsigte van lewerings of invoere in die verlede, die behoud van aantekeninge deur ondernemers en die toepassing van die belastingkoers wanneer daardie koers verhoog of verminder word; en sekere teksveranderinge aan te bring; om voorsiening te maak vir 'n eenmalige vrystelling van seëlregte ten opsigte van die uitreiking van aandele deur Cape Mohair (Holdings) Beperk; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

*(Engelse teks deur die Waarnemende Staatspresident geteken.)*  
*(Goedgekeur op 28 Junie 1993.)*

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

**Amendment of section 3 of Act 32 of 1948, as amended by section 12 of Act 64 of 1960, section 36 of Act 77 of 1968, section 2 of Act 88 of 1974, section 2 of Act 114 of 1977, section 1 of Act 95 of 1978, section 2 of Act 106 of 1980, section 1 of Act 87 of 1982, section 1 of Act 92 of 1983, section 1 of Act 118 of 1984, section 1 of Act 81 of 1985, section 1 of Act 87 of 1988 and section 1 of Act 136 of 1992** 5

1. Section 3 of the Marketable Securities Tax Act, 1948, is hereby amended by the substitution for paragraph (d) of the following paragraph:

“(d) in respect of the purchase of any interest-bearing debentures, including debenture stock, debenture bonds and any other securities of a juristic person, whether constituting a charge on the assets of the juristic person or not, listed by any recognized stock exchange in the Republic or listed by a financial exchange as defined in the Financial Markets Control Act, 1989 (Act No. 55 of 1989).” 10 15

#### **Substitution of section 6 of Act 32 of 1948**

2. The following section is hereby substituted for section 6 of the Marketable Securities Tax Act, 1948:

##### **“Recovery of tax by Commissioner**

**6.(1)** Notwithstanding anything contained in the Magistrates’ Courts Act, 1944 (Act No. 32 of 1944), any amount payable under this Act shall be recoverable by the Commissioner by action in the court of the magistrate having jurisdiction in respect of the stockbroker by whom such amount is so payable. 20

**(2)** Where, in addition to any amount of tax which is payable by any person in terms of this Act, an amount of penalty is payable by him in terms of the provisions of this Act, any payment made by that person on or after 1 April 1994 in respect of such tax or penalty which is less than the total amount due by him in respect of such tax and penalty shall for the purposes of this Act be deemed to be made— 25 30

(a) in respect of such penalty; and

(b) to the extent that such payment exceeds the amount of such penalty, in respect of such tax.

**(3)** Any agreement concluded prior to 1 April 1994 between the Commissioner and the person liable for the payment of any tax or penalty which provides for the allocation of any payment to be made on or after that date otherwise than in accordance with the provisions of subsection (2) shall, in so far as it provides for such allocation, cease to have effect.” 35 40

**Amendment of section 2 of Act 40 of 1949, as substituted by section 2 of Act 77 of 1964 and amended by section 1 of Act 56 of 1966, section 2 of Act 66 of 1973, section 3 of Act 88 of 1974, section 5 of Act 106 of 1980, section 3 of Act 87 of 1988 and section 2 of Act 136 of 1992** 40

3.(1) Section 2 of the Transfer Duty Act, 1949, is hereby amended by the substitution in subsection (1) for paragraphs (a) and (b) of the following paragraphs, respectively: 45

“(a) **[seven]** 10 per cent of the said value or the said amount, as the case may be, if the person by whom the property is acquired or in whose favour or for whose benefit the said interest or restriction is renounced is a person other than a natural person; or 50



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

Wysiging van artikel 3 van Wet 32 van 1948, soos gewysig deur artikel 12 van Wet 64 van 1960, artikel 36 van Wet 77 van 1968, artikel 2 van Wet 88 van 1974, artikel 2 van Wet 114 van 1977, artikel 1 van Wet 95 van 1978, artikel 2 van Wet 106 van 1980, artikel 1 van Wet 87 van 1982, artikel 1 van Wet 92 van 1983, artikel 1 van Wet 118 van 1984, artikel 1 van Wet 81 van 1985, artikel 1 van Wet 87 van 1988 en artikel 1 van Wet 136 van 1992

1. Artikel 3 van die Handelseffektebelastingwet, 1948, word hierby gewysig deur paragraaf (d) deur die volgende paragraaf te vervang:

“(d) ten opsigte van die koop van rentedraende skuldbriewe, met inbegrip van skuldbriefeffekte, skuldbriefverbande en enige ander sekuriteite van ’n regs persoon, hetsy dit ’n las teen die bates van die regs persoon uitmaak al dan nie, wat deur ’n erkende effektebeurs in die Republiek genoteer is of deur ’n finansiële beurs soos omskryf in die Wet op Beheer van Finansiële Markte, 1989 (Wet No. 55 van 1989), genoteer is.”.

#### Vervanging van artikel 6 van Wet 32 van 1948

2. Artikel 6 van die Handelseffektebelastingwet, 1948, word hierby deur die volgende artikel vervang:

##### “Invordering van belasting deur Kommissaris

6.(1) Ondanks die bepalings van die **[Magistraatshowewet]** Wet op Landdroshowe, 1944 (Wet No. 32 van 1944), kan enige bedrag wat ingevolge hierdie Wet betaalbaar is, deur die Kommissaris by wyse van ’n aksie ingevorder word in die hof van die **[magistraat]** landdros wat ten aansien van die effektemakelaar deur wie sodanige bedrag aldus betaalbaar is, jurisdiksie het.

(2) Waar, benewens ’n bedrag belasting wat ingevolge hierdie Wet betaalbaar is deur ’n persoon, ’n bedrag aan boete ingevolge die bepalings van hierdie Wet deur hom betaalbaar is, word enige betaling deur daardie persoon gedoen op of na 1 April 1994 ten opsigte van daardie belasting of boete wat minder is as die totale bedrag deur hom betaalbaar ten opsigte van daardie belasting en boete, geag by die toepassing van hierdie Wet gedoen te wees—

(a) ten opsigte van daardie boete; en  
(b) vir sover daardie betaling die bedrag van bedoelde boete oorskry, ten opsigte van bedoelde belasting.

(3) Enige ooreenkoms wat voor 1 April 1994 tussen die Kommissaris en die persoon aanspreeklik vir die betaling van enige belasting of boete gesluit is wat voorsiening maak vir die toedeling van enige betaling wat op of na daardie datum gemaak staan te word anders as ooreenkomstig die bepalings van subartikel (2), hou op, vir sover dit vir bedoelde toedeling voorsiening maak, om enige uitwerking te hê.”.

Wysiging van artikel 2 van Wet 40 van 1949, soos vervang deur artikel 2 van Wet 77 van 1964 en gewysig deur artikel 1 van Wet 56 van 1966, artikel 2 van Wet 66 van 1973, artikel 3 van Wet 88 van 1974, artikel 5 van Wet 106 van 1980, artikel 3 van Wet 87 van 1988 en artikel 2 van Wet 136 van 1992

3.(1) Artikel 2 van die Wet op Hereregte, 1949, word hierby gewysig deur in subartikel (1) paragrawe (a) en (b) deur onderskeidelik die volgende paragrawe te vervang:

“(a) **[sewe]** 10 persent van bedoelde waarde of bedoelde bedrag, na gelang van die geval, indien die persoon deur wie die eiendom verkry word of ten gunste of ten voordele van wie van bedoelde belang of beperking afstand gedoen word ’n ander persoon as ’n natuurlike persoon is; of

- (b) subject to the provisions of subsection (5)—
- (i) 1 per cent of so much of the said value or the said amount, as the case may be, as does not exceed **[R50 000]** R60 000; and
  - (ii) 5 per cent of so much of the said value or the said amount, as the case may be, as exceeds **[R50 000]** R60 000 but does not exceed R250 000; and
  - (iii) 8 per cent of so much of the said value or the said amount, as the case may be, as exceeds R250 000,
- if the person by whom the property is acquired or in whose favour or for whose benefit the said interest or restriction is renounced is a natural person.”.
- (2) Subsection (1) shall be deemed to have come into operation on 7 April 1993 and shall apply in respect of any acquisition of property or any renunciation of an interest in or restriction upon the use or disposal of property on or after that date.

**Amendment of section 3 of Act 40 of 1949, as substituted by section 4 of Act 88 of 1974 and amended by section 1 of Act 99 of 1981**

4. Section 3 of the Transfer Duty Act, 1949, is hereby amended by the addition thereto of the following subsections:

- “(4) Where, in addition to any amount of duty which is payable by any person in terms of this Act, an amount of penalty is payable by him in terms of the provisions of this Act, any payment made by that person on or after 1 April 1994 in respect of such duty or penalty which is less than the total amount due by him in respect of such duty and penalty shall for the purposes of this Act be deemed to be made—
- (a) in respect of such penalty; and
  - (b) to the extent that such payment exceeds the amount of such penalty, in respect of such duty.
- (5) Any agreement concluded prior to 1 April 1994 between the Commissioner and the person liable for the payment of any duty or penalty which provides for the allocation of any payment to be made on or after that date otherwise than in accordance with the provisions of subsection (4) shall, in so far as it provides for such allocation, cease to have effect.”.

**Amendment of section 9 of Act 40 of 1949, as amended by section 3 of Act 31 of 1953, section 12 of Act 80 of 1959, section 3 of Act 70 of 1963, section 3 of Act 77 of 1964, section 1 of Act 81 of 1965, section 7 of Act 103 of 1969, section 2 of Act 89 of 1972, section 3 of Act 66 of 1973, section 5 of Act 88 of 1974, section 77 of Act 54 of 1976, section 2 of Act 95 of 1978, section 6 of Act 106 of 1980, section 2 of Act 99 of 1981, section 2 of Act 118 of 1984, section 3 of Act 81 of 1985, section 3 of Act 86 of 1987, section 4 of Act 87 of 1988, section 1 of Act 69 of 1989, section 79 of Act 89 of 1991 and section 4 of Act 136 of 1992**

5.(1) Section 9 of the Transfer Duty Act, 1949, is hereby amended—

- (a) by the substitution in subsection (1) for paragraph (b) of the following paragraph:
  - “(b) any **[divisional council]** rural council, municipal council, town council, village council, town board, local board, village management board, health committee **[or other committee of a similar nature]** or any district council **[or any local or general council established or deemed to have been established under the Black Affairs Act, 1959 (Act No. 55 of 1959), or an Affairs Administration Board established under the Black Affairs Administration Act, 1971 (Act No. 45 of 1971), or the Evaton Black Township Liaison Committee as constituted under Part II of Schedule B to Proclamation No. 54 of 1959]** or the Far West Rand Dolomitic Water

- (b) behoudens die bepalinge van subartikel (5)—
- (i) 1 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat **[R50 000] R60 000** nie te bowe gaan nie; en
- 5 (ii) 5 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat **[R50 000] R60 000** te bowe gaan maar nie R250 000 te bowe gaan nie; en
- (iii) 8 persent van soveel van bedoelde waarde of bedoelde bedrag, na gelang van die geval, as wat R250 000 te bowe gaan,
- 10 indien die persoon deur wie die eiendom verkry word of ten gunste of ten voordele van wie van bedoelde belang of beperking afstand gedoen word 'n natuurlike persoon is.”
- (2) Subartikel (1) word geag op 7 April 1993 in werking te getree het en is van toepassing ten opsigte van enige verkryging van eiendom of enige afstand van 'n
- 15 belang in of beperking op die gebruik van of beskikking oor eiendom op of na daardie datum.

**Wysiging van artikel 3 van Wet 40 van 1949, soos vervang deur artikel 4 van Wet 88 van 1974 en gewysig deur artikel 1 van Wet 99 van 1981**

4. Artikel 3 van die Wet op Hereregte, 1949, word hierby gewysig deur die volgende subartikels daarby te voeg:

- “(4) Waar, benewens 'n bedrag hereregte wat ingevolge hierdie Wet betaalbaar is deur 'n persoon, 'n bedrag aan boete ingevolge die bepalinge van hierdie Wet deur hom betaalbaar is, word enige betaling deur daardie persoon gedoen op of na 1 April 1994 ten opsigte van daardie hereregte of
- 25 boete wat minder is as die totale bedrag deur hom betaalbaar ten opsigte van daardie hereregte en boete, geag by die toepassing van hierdie Wet gedoen te wees—
- (a) ten opsigte van daardie boete; en
- (b) vir sover daardie betaling die bedrag van bedoelde boete oorskry, ten
- 30 opsigte van bedoelde hereregte.
- (5) Enige ooreenkoms wat voor 1 April 1994 tussen die Kommissaris en die persoon aanspreeklik vir die betaling van enige hereregte of boete gesluit is wat voorsiening maak vir die toedeling van enige betaling wat op of na daardie datum gemaak staan te word anders as ooreenkomstig die
- 35 bepalinge van subartikel (4), hou op, vir sover dit vir bedoelde toedeling voorsiening maak, om enige uitwerking te hê.”

- Wysiging van artikel 9 van Wet 40 van 1949, soos gewysig deur artikel 3 van Wet 31 van 1953, artikel 12 van Wet 80 van 1959, artikel 3 van Wet 70 van 1963, artikel 3 van Wet 77 van 1964, artikel 1 van Wet 81 van 1965, artikel 7 van Wet**
- 40 **103 van 1969, artikel 2 van Wet 89 van 1972, artikel 3 van Wet 66 van 1973, artikel 5 van Wet 88 van 1974, artikel 77 van Wet 54 van 1976, artikel 2 van Wet 95 van 1978, artikel 6 van Wet 106 van 1980, artikel 2 van Wet 99 van 1981, artikel 2 van Wet 118 van 1984, artikel 3 van Wet 81 van 1985, artikel 3 van Wet 86 van 1987, artikel 4 van Wet 87 van 1988, artikel 1 van Wet 69 van 1989, artikel**
- 45 **79 van Wet 89 van 1991 en artikel 4 van Wet 136 van 1992**

5. (1) Artikel 9 van die Wet op Hereregte, 1949, word hierby gewysig—
- (a) deur in subartikel (1) paragraaf (b) deur die volgende paragraaf te vervang:
- “(b) 'n **[afdelingsraad]** landelike raad, munisipale raad, stadsraad, dorpsraad, stadskomitee, plaaslike bestuursraad, dorpsbestuursraad, gesondheidskomitee **[of ander komitee van 'n soortgelyke aard]** of 'n distriksraad **[of 'n plaaslike of algemene raad ingestel of geag ingestel te wees kragtens die Wet op Swart Sake, 1959 (Wet No. 55 van 1959), of 'n Administrasieraad ingestel kragtens die Wet op die Administrasie van Swart Sake, 1971 (Wet No. 45 van 1971), of die Skakelkomitee vir Evaton-Swart Dorp soos ingestel kragtens Deel II van Bylae B by Proklamasie No. 54 van 1959]** of die Verre Wesrandse Dolomietwaternvereniging wat op 6 Julie 1964 gestig is, of die Rand
- 50
- 55

Association formed on 6 July 1964, or the Rand Water Board, or the **[body]** council established under section 2 of the **[Transvaal Board for the Development of Peri-Urban Areas Ordinance, 1943 (Ordinance No. 20 of 1943), of the Transvaal]** Local Government Affairs Council Act (House of Assembly), 1989 (Act No. 84 of 1989), or the Local Authorities Loans Fund Board established by section 4 of the Local Authorities Loans Fund Act, 1984 (Act No. 67 of 1984), or any regional services council established under section 3 of the Regional Services Councils Act, 1985 (Act No. 109 of 1985), or any joint services board established under section 4 of the KwaZulu and Natal Joint Services Act, 1990 (Act No. 84 of 1990);”;

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

“(9) If any property has by expropriation or compulsory sale under any law been acquired by the State (including the South African Transport Services and a provincial administration) or any **[divisional council]** rural council, municipal council, town council, village council, town board, local board, village management board, health committee **[or other committee of a similar nature]** or any district council **[or any local or general council established or deemed to have been established under the Black Affairs Act, 1959 (Act No. 55 of 1959)]** or any board, body or institution of a public character established by law, and such property is, upon the cancellation or variation on or after 1 January 1964, of such expropriation or sale, re-acquired by the person from whom such property was expropriated or by whom such property was sold under such sale, no duty shall be payable in respect of such re-acquisition.”; and

- (c) by the insertion after subsection (12A) of the following subsection:

“(12B) No duty shall be payable in respect of the acquisition by way of a transaction concluded on or after 7 April 1993 by a natural person of the full ownership in—  
 (a) any property consisting of land and any dwelling-house thereon or of a residential apartment and an undivided share in common property held under a sectional title deed contemplated in the Sectional Titles Act, 1986, if the value of such property, determined in accordance with the provisions of sections 5, 6, 7 and 8, does not exceed R60 000; or  
 (b) any unimproved land acquired for the purpose of erecting a dwelling-house thereon, if the value of such land, determined in accordance with the provisions of sections 5, 6, 7 and 8, does not exceed R24 000.”.

- (2) Subsection (1) shall be deemed to have come into operation on 7 April 1993.

**Amendment of section 1 of Act 45 of 1955, as amended by section 1 of Act 59 of 1957, section 1 of Act 65 of 1960, section 7 of Act 77 of 1964, section 3 of Act 92 of 1971, section 9 of Act 106 of 1980, section 5 of Act 86 of 1987 and section 7 of Act 87 of 1988**

6. Section 1 of the Estate Duty Act, 1955, is hereby amended—

- (a) by the insertion after the definition of “child” of the following definition: “‘close corporation’ means a close corporation within the meaning of the Close Corporations Act, 1984 (Act No. 69 of 1984);”;
- (b) by the deletion of the definition of “family company”; and
- (c) by the substitution for the definition of “stocks or shares” of the following definition: “‘stocks or shares’ in relation to any company means any part of the share capital or members’ interest of that company and includes any debenture, debenture stock or any other like form of marketable security.”.



Waterraad of die **[liggaam]** raad ingestel ingevolge artikel 2 van die **[Ordonnansie op die Transvaalse Raad vir die Ontwikkeling van Buitestedelike Gebiede, 1943 (Ordonnansie No. 20 van 1943), van Transvaal]** Wet op die Raad op Plaaslike Bestuursangeleenthede (Volksraad), 1989 (Wet No. 84 van 1989), of die Raad van die Leningsfonds vir Plaaslike Besture ingestel by artikel 4 van die Wet op die Leningsfonds vir Plaaslike Besture, 1984 (Wet No. 67 van 1984), of 'n streeksdiensteraad ingestel kragtens artikel 3 van die Wet op Streeksdiensterade, 1985 (Wet No. 109 van 1985), of 'n gesamentlike diensteraad ingestel kragtens artikel 4 van die Wet op Gesamentlike Dienste vir KwaZulu en Natal, 1990 (Wet No. 84 van 1990);”;

(b) deur subartikel (9) deur die volgende subartikel te vervang:

“(9) Indien eiendom deur onteining of gedwonge verkoping ingevolge 'n wetsbepaling verkry is deur die Staat (met inbegrip van die Suid-Afrikaanse Vervoerdienste en 'n provinsiale administrasie) of 'n **[afdelingsraad]** landelike raad, munisipale raad, stadsraad, dorpsraad, stadskomitee, plaaslike bestuursraad, dorpsbestuursraad, gesondheidskomitee **[of ander komitee van 'n soortgelyke aard]** of 'n distriksraad **[of 'n plaaslike of algemene raad ingestel of geag ingestel te wees kragtens die Wet op Swart Sake, 1959 (Wet No. 55 van 1959)]** of 'n by wet ingestelde raad, liggaam of instelling van 'n openbare aard, en bedoelde eiendom, by intrekking of verandering van bedoelde onteining of verkoping op of na 1 Januarie 1964, deur die persoon van wie daardie eiendom onteien is of deur wie daardie eiendom ingevolge bedoelde verkoping verkoop is, teruggekry word, is geen hereregte ten opsigte van daardie terugverkryging betaalbaar nie.”; en

(c) deur na subartikel (12A) die volgende subartikel in te voeg:

“(12B) Geen hereregte is betaalbaar nie ten opsigte van die verkryging by wyse van 'n transaksie gesluit op of na 7 April 1993 deur 'n natuurlike persoon van die volle eiendomsreg op—

(a) eiendom bestaande uit grond en 'n woonhuis daarop of uit 'n woonstel en 'n onverdeelde aandeel in gemeenskaplike eiendom wat besit word ingevolge 'n deeltitelbewys in die Wet op Deeltitels, 1986, beoog, indien die waarde van daardie eiendom, bepaal ooreenkomstig die bepalinge van artikels 5, 6, 7 en 8, nie R60 000 te bowe gaan nie; of

(b) enige onverbeterde grond verkry ten einde daarop 'n woonhuis op te rig, indien die waarde van daardie grond, bepaal ooreenkomstig die bepalinge van artikels 5, 6, 7 en 8, nie R24 000 te bowe gaan nie.”.

(2) Subartikel (1) word geag op 7 April 1993 in werking te getree het.

Wysiging van artikel 1 van Wet 45 van 1955, soos gewysig deur artikel 1 van Wet 59 van 1957, artikel 1 van Wet 65 van 1960, artikel 7 van Wet 77 van 1964, artikel 3 van Wet 92 van 1971, artikel 9 van Wet 106 van 1980, artikel 5 van Wet 86 van 1987 en artikel 7 van Wet 87 van 1988

6. Artikel 1 van die Boedelbelastingwet, 1955, word hierby gewysig—

(a) deur na die omskrywing van “belasting” die volgende omskrywing 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 die omskrywing van “effekte of aandele” deur die volgende omskrywing te vervang:

“‘effekte of aandele’ met betrekking tot 'n maatskappy, 'n gedeelte van die aandeelkapitaal of ledebelang van bedoelde maatskappy en ook enige obligasie, obligasie-effekte of enige ander dergelyke soort verhandelbare effekte;”;

(c) deur die omskrywing van “familiemaatskappy” te skrap.



**Amendment of section 3 of Act 45 of 1955, as amended by section 2 of Act 65 of 1960, section 8 of Act 77 of 1964, section 2 of Act 81 of 1965, section 4 of Act 92 of 1971, section 3 of Act 89 of 1972, section 3 of Act 102 of 1979, section 10 of Act 106 of 1980, section 2 of Act 92 of 1983, section 4 of Act 81 of 1985 and section 9 of Act 87 of 1988**

5

7. Section 3 of the Estate Duty Act, 1955, is hereby amended—

- (a) by the deletion in subsection (3) of paragraph (cB); and
- (b) by the deletion of subsection (4).

**Amendment of section 4 of Act 45 of 1955, as amended by section 2 of Act 59 of 1957, section 3 of Act 65 of 1960, section 9 of Act 71 of 1961, section 9 of Act 77 of 1964, section 3 of Act 81 of 1965, section 2 of Act 94 of 1967, section 5 of Act 92 of 1971, section 2 of Act 70 of 1975, section 1 of Act 104 of 1976, section 4 of Act 102 of 1979, section 11 of Act 106 of 1980, section 3 of Act 99 of 1981, section 5 of Act 81 of 1985, section 6 of Act 86 of 1987 and section 10 of Act 87 of 1988**

10

8.(1) Section 4 of the Estate Duty Act, 1955, is hereby amended—

15

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

“(a) so much of the funeral, tombstone and death-bed expenses of the deceased which the Commissioner considers to be fair and reasonable;”;

- (b) by the substitution in paragraph (h) for subparagraph (i) of the following subparagraph:

20

“(i) any charitable, educational or religious institution of a public character which is exempt from tax in terms of section 10(1)(f) of the Income Tax Act, 1962 (Act No. 58 of 1962), and any fund which has been approved by the Commissioner under the provisions of [the said] section 10(1)(fA) of that Act; or”;

25

- (c) by the substitution for paragraph (p) of the following paragraph:

“(p) so much of the value of any property deemed to be property of the deceased by virtue of the provisions of section 3(3) as has not been deducted under any of the other provisions of this section and as the Commissioner is satisfied has been taken into account under the provisions of section 5(1)(f)bis in the determination of the value of any company shares or a member's interest in a close corporation included as property in the estate;”.

35

(2) Subsection (1)(b) shall apply in respect of the estate of any person who died or dies on or after the date on which section 10(1)(fA) of the Income Tax Act, 1962 (Act No. 58 of 1962), comes into operation.

**Amendment of section 5 of Act 45 of 1955, as amended by section 3 of Act 59 of 1957, section 4 of Act 65 of 1960, section 10 of Act 71 of 1961, section 10 of Act 77 of 1964, section 4 of Act 81 of 1965, section 2 of Act 56 of 1966, section 7 of Act 114 of 1977, section 7 of Act 81 of 1985, section 12 of Act 87 of 1988 and section 2 of Act 136 of 1991**

40

9. Section 5 of the Estate Duty Act, 1955, is hereby amended—

- (a) by the substitution in subsection (1) for paragraph (e) of the following paragraph:

45

“(e) in the case of any property referred to in section 3(3)(b) [or (cB)], an amount determined in the manner prescribed in section 62 of the Income Tax Act, 1962 (Act No. 58 of 1962) [Provided that the value of so much of any consideration as in terms of section 3(4) is deemed to be property donated by the deceased to a family company, shall be deemed to be not less than the amount required in terms of section 76 of the Companies Act, 1973 (Act No. 61 of 1973), to be transferred by the family company concerned to its

50

Wysiging van artikel 3 van Wet 45 van 1955, soos gewysig deur artikel 2 van Wet 65 van 1960, artikel 8 van Wet 77 van 1964, artikel 2 van Wet 81 van 1965, artikel 4 van Wet 92 van 1971, artikel 3 van Wet 89 van 1972, artikel 3 van Wet 102 van 1979, artikel 10 van Wet 106 van 1980, artikel 2 van Wet 92 van 1983, artikel 4 5 van Wet 81 van 1985 en artikel 9 van Wet 87 van 1988

7. Artikel 3 van die Boedelbelastingwet, 1955, word hierby gewysig—

- (a) deur in subartikel (3) paragraaf (cB) te skrap; en
- (b) deur subartikel (4) te skrap.

Wysiging van artikel 4 van Wet 45 van 1955, soos gewysig deur artikel 2 van Wet 59 van 1957, artikel 3 van Wet 65 van 1960, artikel 9 van Wet 71 van 1961, artikel 9 van Wet 77 van 1964, artikel 3 van Wet 81 van 1965, artikel 2 van Wet 94 van 1967, artikel 5 van Wet 92 van 1971, artikel 2 van Wet 70 van 1975, artikel 1 van Wet 104 van 1976, artikel 4 van Wet 102 van 1979, artikel 11 van Wet 106 van 1980, artikel 3 van Wet 99 van 1981, artikel 5 van Wet 81 van 1985, artikel 6 van 15 Wet 86 van 1987 en artikel 10 van Wet 87 van 1988

8.(1) Artikel 4 van die Boedelbelastingwet, 1955, word hierby gewysig—

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

“(a) soveel van die begrafnis-, grafsteen- en sterfbed-onkoste van die oorledene as wat die Kommissaris redelik en billik ag;”;

- 20 (b) deur in paragraaf (h) subparagraaf (i) deur die volgende subparagraaf te vervang:

“(i) enige liefdadigheids-, onderwys- of godsdienstige inrigting van ’n openbare aard wat ingevolge artikel 10(1)(f) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), van belasting vrygestel is en ’n fonds wat deur die Kommissaris kragtens die bepalings van 25 **[genoemde]** artikel 10(1)(fA) van genoemde Wet goedgekeur is; of”; en

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

“(p) soveel van die waarde van eiendom wat ingevolge die bepalings van artikel 3(3) geag word die eiendom van die oorledene te wees, as wat nie ingevolge enige van die ander bepalings van hierdie artikel as ’n korting toegelaat is nie en as wat volgens oortuiging van die Kommissaris in aanmerking geneem is ingevolge die bepalings van artikel 5(1)(f) *bis* by die vasstelling van 35 die waarde van maatskappy-aandeel of ’n ledebelang in ’n beslote korporasie as eiendom in die boedel ingesluit;”.

(2) Subartikel (1)(b) is van toepassing ten opsigte van die boedel van iemand wat op of na die datum van inwerkingtreding van artikel 10(1)(fA) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), te sterwe gekom het of te 40 sterwe kom.

Wysiging van artikel 5 van Wet 45 van 1955, soos gewysig deur artikel 3 van Wet 59 van 1957, artikel 4 van Wet 65 van 1960, artikel 10 van Wet 71 van 1961, artikel 10 van Wet 77 van 1964, artikel 4 van Wet 81 van 1965, artikel 2 van Wet 56 van 1966, artikel 7 van Wet 114 van 1977, artikel 7 van Wet 81 van 1985, 45 artikel 12 van Wet 87 van 1988 en artikel 2 van Wet 136 van 1991

9. Artikel 5 van die Boedelbelastingwet, 1955, word hierby gewysig—

- (a) deur in subartikel (1) paragraaf (e) deur die volgende paragraaf te vervang:

“(e) in die geval van eiendom bedoel in artikel 3(3)(b) **[of (cB)]**, ’n bedrag wat op die in artikel 62 van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), voorgeskrewe wyse bepaal word **[Met dien verstande dat die waarde van soveel van enige vergoeding as wat ingevolge artikel 3(4) geag word eiendom te wees wat deur die oorledene aan ’n familiemaatskappy geskenk is, geag word nie minder te wees nie as die bedrag wat ingevolge artikel 76 van die Maatskappywet, 1973 (Wet No. 61 van 1973), deur die betrokke familiemaatskappy op sy aandeel-premie-**

**share premium account in respect of the shares issued by it to the deceased];”;**

- (b) by the substitution in subsection (1) for subparagraphs (i), (ii) and (iii) of paragraph (f)bis of the following subparagraphs, respectively:
- “(i) no regard shall be had to any provision in the memorandum and articles of association, founding statement, association agreement or rules of the company, as the case may be, restricting the transferability of shares therein, but it shall be assumed that such shares were freely transferable;
  - (ii) no regard shall be had to any provision in the memorandum and articles of association, founding statement, association agreement or rules of the company, as the case may be, whereby or whereunder the value of the shares of the deceased or any other member is to be determined;
  - (iii) if upon a winding-up of the company the deceased would have been entitled to share in the assets of the company to a greater extent *pro rata* to shareholding or membership than other shareholders or members, no lesser value shall be placed on the shares held by the deceased than the amount to which he would have been so entitled if the company had been in course of winding-up and the said amount had been determined as at the date of his death;”;
- (c) by the substitution for subsection (5) of the following subsection:
- “(5) For the purposes of subsection (1)(f)bis **[(a)]**, the term ‘shares’ includes any members’ interests or any class of shares, stock, debenture stock, [debenture] debentures or right to purchase members’ interests or to subscribe for or purchase shares, stocks or debentures, and the term ‘company’ includes any company or close corporation incorporated in the Republic or elsewhere.”.

**Amendment of section 24 of Act 45 of 1955, as substituted by section 15 of Act 77 of 1962 and amended by section 12 of Act 77 of 1964, section 2 of Act 104 of 1976 and section 8 of Act 86 of 1987**

**10. Section 24 of the Estate Duty Act, 1955, is hereby amended—**

- (a) by the substitution for subsection (1) of the following subsection:
- “(1)(a) Every executor or other person liable for duty under this Act who is aggrieved by any assessment of such duty in terms of section 9 may, within 30 days after the date of the assessment notice **[or within such further period as the Commissioner may on good cause approve]**, lodge with the Commissioner an objection in writing which shall specify in detail the grounds upon which it is made.
- (b) No objection shall be considered by the Commissioner which is not delivered at his office or posted to him in sufficient time to reach him on or before the last day appointed for lodging objections, unless the Commissioner is satisfied that there are reasonable grounds for the delay in lodging the objection: Provided that any decision of the Commissioner under this paragraph shall be subject to objection and appeal.”;
- (b) by the substitution for paragraph (a) of the proviso to subsection (4) of the following paragraph:
- “(a) if the immovable property in question is property which is situated outside the area of jurisdiction of any body (other than a divisional council) contemplated by section 84(1)(f)(i) of the **[Republic of South Africa Constitution Act] Provincial Government Act, 1961 (Act No. 32 of 1961)**, and on which farming operations are carried on, be persons who are *bona fide* farmers; or”;
- (c) by the substitution for subsection (5) of the following subsection:
- “(5)(a) Every notice of appeal shall be in writing and shall be lodged with the Commissioner within 30 days after the date of the notice referred to in subsection (3).

rekening oorgedra moet word ten opsigte van die aandeel deur hom aan die oorledene uitgereik];”;

- (b) deur in subartikel (1) subparagrafe (i), (ii) en (iii) van paragraaf (f) *bis* deur onderskeidelik die volgende subparagrafe te vervang:

- 5 “(i) geen ag word geslaan op enige bepaling in die akte van oprigting en statute, stigtingsverklaring, samewerkingsooreenkoms of reëls van die maatskappy, na gelang van die geval, wat die oordraagbaarheid van die aandeel daarin beperk nie, maar daar word aangeneem dat sodanige aandeel vryelik oordraagbaar is;
- 10 (ii) geen ag word geslaan op enige bepaling in die akte van oprigting en statute, stigtingsverklaring, samewerkingsooreenkoms of reëls van die maatskappy, na gelang van die geval, waarkragtens of waarvolgens die waarde van die aandeel van die oorledene of van enige ander lid bepaal word nie;
- 15 (iii) indien, by likwidering van die maatskappy, die oorledene op ’n groter *pro rata*-deel van die bates van die maatskappy volgens aandeelbesit of lidmaatskap geregtig sou gewees het as ander aandeelhouders of lede, geen kleiner waarde op die aandeel gehou deur die oorledene geplaas word nie as die bedrag waarop hy aldus geregtig sou gewees het indien die maatskappy in die loop van likwidasië was en die genoemde bedrag vasgestel was soos op die datum van sy dood;”;

- (c) deur subartikel (5) deur die volgende subartikel te vervang:

- 25 “(5) By die toepassing van subartikel (1)(f) *bis* [(a)], omvat die uitdrukking ‘aandeel’ enige ledebelange of enige soort aandeel, effekte, obligasie-effekte, [obligasie] obligasies of reg om ledebelange te koop of om vir aandeel, effekte of obligasies in te skryf of dit te koop, en omvat die uitdrukking ‘maatskappy’, ’n maatskappy of beslote korporasie wat in die Republiek of elders ingelyf is.”.

- 30 Wysiging van artikel 24 van Wet 45 van 1955, soos vervang deur artikel 15 van Wet 77 van 1962 en gewysig deur artikel 12 van Wet 77 van 1964, artikel 2 van Wet 104 van 1976 en artikel 8 van Wet 86 van 1987

10. Artikel 24 van die Boedelbelastingwet, 1955, word hierby gewysig—

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

- 35 “(1)(a) Iedere eksekuteur of ander persoon aanspreeklik vir belasting ingevolge hierdie Wet, wat hom veronreg ag deur ’n aanslag van sodanige belasting ingevolge artikel 9, kan binne 30 dae na die datum van die aanslagkennisgewing **[of binne so ’n verdere tydperk as wat die Kommissaris op genoegsame gronde mag goedkeur]** ’n skriftelike beswaar by die Kommissaris indien wat die gronde waarop dit gemaak word in besonderhede moet aandui.

- 40 (b) Geen beswaar word deur die Kommissaris oorweeg wat nie betyds by sy kantoor afgelewer is of per pos aan hom gestuur is sodat dit hom op of voor die laaste dag bepaal vir die indiening van besware bereik nie, tensy die Kommissaris oortuig is dat daar redelike gronde vir die vertraging by die indiening van die beswaar bestaan: Met dien verstande dat ’n beslissing van die Kommissaris ingevolge hierdie paragraaf aan beswaar en appèl onderhewig is.”;

- 50 (b) deur paragraaf (a) van die voorbehoudsbepaling by subartikel (4) deur die volgende paragraaf te vervang:

- “ (a) indien die betrokke onroerende goed eiendom is wat geleë is buite die regsgebied van ’n liggaam (uitgesonderd ’n afdelingsraad) beoog in artikel 84(1)(f)(i) van die **[Grondwet van die Republiek van Suid-Afrika]** Wet op Provinsiale Bestuur, 1961 (Wet No. 32 van 1961), en waarop boerdery beoefen word, persone moet wees wat *bona fide*-boere is; of”; en

- (c) deur subartikel (5) deur die volgende subartikel te vervang:

- 60 “(5)(a) Elke kennisgewing van appèl geskied skriftelik en word by die Kommissaris ingedien binne 30 dae na die datum van die kennisgewing in subartikel (3) bedoel.



(b) No notice of appeal which is not delivered at the Commissioner's office or posted to him in sufficient time to reach him on or before the last day appointed for lodging appeals, shall be of any force or effect whatsoever unless the Commissioner is satisfied that there are reasonable grounds for the delay in lodging the notice of appeal: Provided that any decision of the Commissioner under this paragraph shall be subject to objection and appeal.”.

**Amendment of section 25 of Act 45 of 1955, as substituted by section 9 of Act 86 of 1987**

11. Section 25 of the Estate Duty Act, 1955, is hereby amended by the addition thereto of the following subsections:

- “(5) Where, in addition to any amount of duty which is payable by any person in terms of this Act, any interest is payable by him in terms of the provisions of this Act, any payment made by that person on or after 1 April 1994 in respect of such duty or interest which is less than the total amount due by him in respect of such duty and interest shall for the purposes of this Act be deemed to be made—
- (a) in respect of such interest; and
- (b) to the extent that such payment exceeds the amount of such interest, in respect of such duty.
- (6) Any agreement concluded prior to 1 April 1994 between the Commissioner and the person liable for the payment of any duty or interest which provides for the allocation of any payment to be made on or after that date otherwise than in accordance with the provisions of subsection (5) shall, in so far as it provides for such allocation, cease to have effect.”.

**Amendment of section 28 of Act 45 of 1955, as amended by section 17 of Act 77 of 1962, section 7 of Act 81 of 1965 and section 9 of Act 81 of 1985**

12. Section 28 of the Estate Duty Act, 1955, is hereby amended by the substitution in subsection (2) for the expression “one hundred rand” of the expression “R1 000”.

**Amendment of section 4 of Act 77 of 1968, as amended by section 17 of Act 103 of 1969, section 5 of Act 72 of 1970, section 6 of Act 66 of 1973, section 8 of Act 88 of 1974, section 4 of Act 95 of 1978, section 7 of Act 99 of 1981, section 4 of Act 87 of 1982, section 4 of Act 118 of 1984, section 10 of Act 81 of 1985, section 18 of Act 87 of 1988, section 4 of Act 69 of 1989 and section 5 of Act 136 of 1992**

- 13.(1) Section 4 of the Stamp Duties Act, 1968, is hereby amended—
- (a) by the substitution in subsection (1) for subparagraph (i) of paragraph (b) of the following subparagraph:
- “(i) any **[divisional council]** rural council, municipal council, town council, village council, town board, local board, village management board, health committee or **[other committee of a similar nature]** district council; or”;
- (b) by the deletion in subsection (1) of subparagraph (ii) of paragraph (b);
- (c) by the substitution in subsection (1) for subparagraph (iii) of paragraph (b) of the following subparagraph:
- “(iii) the Rand Water Board, the Far West Rand Dolomitic Water Association formed on 6 July 1964, or any regional water services corporation constituted under section 7 of the Water Services Ordinance, 1963 (Ordinance No. 27 of 1963), of Natal, or any irrigation board established under Chapter VI, any water board established under Chapter VII or any body established under Chapter VIIA of the Water Act, 1956 (Act No. 54 of 1956); or”;
- (d) by the deletion in subsection (1) of subparagraph (v) of paragraph (b);

- (b) Geen kennisgewing van appèl wat nie betyds by die Kommissaris se kantoor afgelewer is of per pos aan hom gestuur is sodat dit hom op of voor die laaste dag bepaal vir die indiening van appèlle bereik nie, het enige uitwerking of krag hoegenaamd nie tensy die Kommissaris oortuig is dat daar redelike gronde vir die vertraging by die indiening van die kennisgewing van appèl bestaan: Met dien verstande dat 'n beslissing van die Kommissaris ingevolge hierdie paragraaf aan beswaar en appèl onderhewig is."

10 Wysiging van artikel 25 van Wet 45 van 1955, soos vervang deur artikel 9 van Wet 86 van 1987

11. Artikel 25 van die Boedelbelastingwet, 1955, word hierby gewysig deur die volgende subartikels daarby te voeg:

- 15 "(5) Waar, benewens 'n bedrag belasting wat ingevolge hierdie Wet betaalbaar is deur 'n persoon, 'n bedrag aan rente ingevolge die bepalings van hierdie Wet deur hom betaalbaar is, word enige betaling deur daardie persoon gedoen op of na 1 April 1994 ten opsigte van daardie belasting of rente wat minder is as die totale bedrag deur hom betaalbaar ten opsigte van daardie belasting en rente, geag by die toepassing van hierdie Wet gedoen te wees—
- 20 (a) ten opsigte van daardie rente; en
- (b) vir sover daardie betaling die bedrag van bedoelde rente oorskry, ten opsigte van bedoelde belasting.
- 25 (6) Enige ooreenkoms wat voor 1 April 1994 tussen die Kommissaris en die persoon aanspreeklik vir die betaling van enige belasting of rente gesluit is wat voorsiening maak vir die toedeling van enige betaling wat op of na daardie datum gemaak staan te word anders as ooreenkomstig die bepalings van subartikel (5), hou op, vir sover dit vir bedoelde toedeling voorsiening maak, om enige uitwerking te hê."

30 Wysiging van artikel 28 van Wet 45 van 1955, soos gewysig deur artikel 17 van Wet 77 van 1962, artikel 7 van Wet 81 van 1965 en artikel 9 van Wet 81 van 1985

12. Artikel 28 van die Boedelbelastingwet, 1955, word hierby gewysig deur in subartikel (2) die uitdrukking "honderd rand" deur die uitdrukking "R1 000" te vervang.

35 Wysiging van artikel 4 van Wet 77 van 1968, soos gewysig deur artikel 17 van Wet 103 van 1969, artikel 5 van Wet 72 van 1970, artikel 6 van Wet 66 van 1973, artikel 8 van Wet 88 van 1974, artikel 4 van Wet 95 van 1978, artikel 7 van Wet 99 van 1981, artikel 4 van Wet 87 van 1982, artikel 4 van Wet 118 van 1984, artikel 10 van Wet 81 van 1985, artikel 18 van Wet 87 van 1988, artikel 4 van Wet 69 van 1989 en artikel 5 van Wet 136 van 1992

- 40 13.(1) Artikel 4 van die Wet op Seëlregte, 1968, word hierby gewysig—
- (a) deur in subartikel (1) subparagraaf (i) van paragraaf (b) deur die volgende subparagraaf te vervang:
- 45 "(i) 'n **[afdelingsraad]** landelike raad, munisipale raad, stadsraad, dorpsraad, stadskomitee, plaaslike bestuursraad, dorpsbestuursraad, gesondheidskomitee of **[ander komitee van 'n soortgelyke aard]** distriksraad; of";
- (b) deur in subartikel (1) subparagraaf (ii) van paragraaf (b) te skrap;
- (c) deur in subartikel (1) subparagraaf (iii) van paragraaf (b) deur die volgende subparagraaf te vervang:
- 50 "(iii) die Randwaterraad, die Verre Wesrandse Dolomietwatervereniging wat op 6 Julie 1964 gestig is, of 'n streekwaterdienskorporasie ingestel kragtens artikel 7 van die Ordonnansie op Waterdienste, 1963 (Ordonnansie No. 27 van 1963), van Natal, of 'n besproeiingsraad ingestel kragtens Hoofstuk VI, 'n waterraad ingestel kragtens Hoofstuk VII of 'n liggaam ingestel kragtens Hoofstuk VIIA van die Waterwet, 1956 (Wet No. 54 van 1956); of";
- 55 (d) deur in subartikel (1) subparagraaf (v) van paragraaf (b) te skrap;

- (e) by the addition in subsection (1) of the following subparagraph to paragraph (b):  
 “(ix) any regional services council established under section 3 of the Regional Services Councils Act, 1985 (Act No. 109 of 1985), or any joint services board established under section 4 of the KwaZulu and Natal Joint Services Act, 1990 (Act No. 84 of 1990);”;
- (f) by the substitution in subsection (1) for subparagraph (i) of paragraph (f) of the following subparagraph:  
 “(i) a religious, charitable or educational institution of a public character which is exempt from tax in terms of section 10(1)(f) of the Income Tax Act, 1962 (Act No. 58 of 1962), and any fund which **[has been approved by the Commissioner under the provisions of the said section]** is exempt from tax in terms of section 10(1)(fA) of the said Act; or”; and
- (g) by the substitution in subsection (1) for subparagraph (iii) of paragraph (f) of the following subparagraph:  
 “(iii) any company, society, trust or other association within the Republic which is exempt from tax in terms of section 10(1)(cF), (cI) **[or]**, (cJ) or (cL), as the case may be, of the said Act,”.
- (2)(a) Subsection (1)(f) shall come into operation on the date on which section 10(1)(fA) of the Income Tax Act, 1962 (Act No. 58 of 1962), comes into operation.
- (b) Subsection (1)(g) shall come into operation on the date on which section 10(1)(cL) of the said Act comes into operation.

**Amendment of section 24 of Act 77 of 1968, as amended by section 21 of Act 103 of 1969, section 11 of Act 88 of 1974, section 4 of Act 70 of 1975, section 12 of Act 114 of 1977, section 6 of Act 92 of 1983, section 26 of Act 87 of 1988 and section 9 of Act 69 of 1989**

**14.(1)** Section 24 of the Stamp Duties Act, 1968, is hereby amended by the insertion after subsection (2) of the following subsections:

“(3) The duty chargeable under Item 18(6) of Schedule 1 in respect of any policy or certificate of insurance or any endorsement thereto or renewal thereof referred to in that paragraph shall not be denoted by means of stamps affixed to such instrument but shall be paid in the manner prescribed in subsection (4).

(4) Every insurer who derives premiums in respect of policies or certificates of insurance or endorsements thereto or renewals thereof chargeable with duty under Item 18(6) of Schedule 1, shall within two months after the end of each period of three months ending 31 March, 30 June, 30 September and 31 December in any year or within such further period as the Commissioner, having regard to the special circumstances of the case, may approve—

(a) deliver to a receiver of revenue a statement in such form as the Commissioner may prescribe, reflecting dutiable premiums for the said period of three months, being—

(i) the sum of the premiums (hereinafter referred to as total premiums) on all such policies, certificates of insurance and endorsements executed and all such renewals falling due during the said period, less premiums in respect of any such policies, certificates or endorsements which have not been in force or of effect and renewal premiums in respect of policies which have not been renewed and have during the said period ceased to be renewable, provided the premiums so deducted have been included in total premiums in the said statement or in any statement delivered under this paragraph in respect of any previous period; or

(ii) if the Commissioner, having regard to the circumstances of the case, consents and subject to such conditions as the Commissioner may impose, the sum of the premiums received by the said insurer during

(e) deur in subartikel (1) die volgende subparagraaf by paragraaf (b) te voeg:

“(ix) ’n streeksdiensteraad ingestel kragtens artikel 3 van die Wet op Streeksdiensterade, 1985 (Wet No. 109 van 1985), of ’n gesamentlike diensteraad ingestel kragtens artikel 4 van die Wet op Gesamentlike Dienste vir KwaZulu en Natal, 1990 (Wet No. 84 van 1990);”;

(f) deur in subartikel (1) subparagraaf (i) van paragraaf (f) deur die volgende subparagraaf te vervang:

“(i) ’n godsdienstige, liefdadigheids- of opvoedkundige inrigting van ’n openbare aard wat ingevolge artikel 10(1)(f) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), van belasting vrygestel is en ’n fonds wat **[deur die Kommissaris kragtens die bepaling van genoemde artikel goedgekeur is]** ingevolge artikel 10(1)(fA) van genoemde Wet, van belasting vrygestel is; of”; en

(g) deur in subartikel (1) subparagraaf (iii) van paragraaf (f) deur die volgende subparagraaf te vervang:

“(iii) ’n maatskappy, genootskap, trust of ander vereniging binne die Republiek wat ingevolge artikel 10(1)(cF), (cI) **[of]**, (cJ) **of** (cL), na gelang van die geval, van genoemde Wet van belasting vrygestel is.”.

(2)(a) Subartikel (1)(f) tree in werking op die datum van inwerkingtreding van artikel 10(1)(fA) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962).

(b) Subartikel (1)(g) tree in werking op die datum van inwerkingtreding van artikel 10(1)(cL) van genoemde Wet.

**Wysiging van artikel 24 van Wet 77 van 1968, soos gewysig deur artikel 21 van Wet 103 van 1969, artikel 11 van Wet 88 van 1974, artikel 4 van Wet 70 van 1975, artikel 12 van Wet 114 van 1977, artikel 6 van Wet 92 van 1983, artikel 26 van Wet 87 van 1988 en artikel 9 van Wet 69 van 1989**

14.(1) Artikel 24 van die Wet op Seëlregte, 1968, word hierby gewysig deur na subartikel (2) die volgende subartikels in te voeg:

“(3) Die seëlreg wat ingevolge Item 18(6) van Bylae 1 betaalbaar is ten opsigte van ’n in daardie paragraaf bedoelde polis of sertifikaat van versekering of endossement daarby of hernuwing daarvan, word nie deur middel van die aanhegting van seëls op sodanige stuk aangedui nie maar word betaal op die wyse in subartikel (4) voorgeskryf.

(4) Elke versekeraar wat premies verkry ten opsigte van polisse of sertifikate van versekering of endossemente daarby of hernuwings daarvan wat aan seëlreg ingevolge Item 18(6) van Bylae 1 onderhewig is, moet binne twee maande na die end van elke tydperk van drie maande eindigende op 31 Maart, 30 Junie, 30 September en 31 Desember in enige jaar of binne die verdere tydperk wat die Kommissaris, met inagneming van die spesiale omstandighede van die geval, goedkeur—

(a) aan ’n ontvanger van inkomste ’n opgawe in die deur die Kommissaris voorgeskrewe vorm verstrek, wat belasbare premies aantoon vir bedoelde tydperk van drie maande, synde—

(i) die som van die premies (hieronder totale premies genoem) op alle bedoelde polisse, sertifikate van versekering en endossemente gedurende bedoelde tydperk verly en alle bedoelde hernuwings waarop die premies gedurende bedoelde tydperk betaalbaar geword het, min premies ten opsigte van enige bedoelde polisse, sertifikate of endossemente wat nie van krag was of enige uitwerking gehad het nie en hernuwingspremies ten opsigte van polisse wat nie hernieu is nie en gedurende bedoelde tydperk opgehou het om hernieubaar te wees, mits die premies aldus afgetrek, ingesluit is by totale premies in bedoelde opgawe of in ’n opgawe ingevolge hierdie paragraaf ten opsigte van ’n vorige tydperk verstrek; of

(ii) indien die Kommissaris, met inagneming van die omstandighede van die geval, instem en onderworpe aan die voorwaardes deur die Kommissaris opgelê, die som van die premies wat ten opsigte van alle bedoelde polisse, sertifikate van versekering, endossemente



the said period in respect of all such policies, certificates of insurance, endorsements and renewals:

Provided that where the aggregate of the premiums on any aforesaid policy, certificate of insurance or renewal thereof and any additional premiums payable in terms of any endorsements to such policy, certificate or renewal in respect of the same period of insurance exceeds R25 000, the amount by which such aggregate exceeds R25 000 shall be disregarded in the determination of such dutiable premiums; and

(b) pay to such receiver of revenue an amount of duty calculated at the rate prescribed in Item 18(6) of Schedule 1 on the amount of such dutiable premiums.

(5)(a) Re-insurance premiums payable by or to other insurers shall not be taken into account for the purposes of the duty payable under subsection (4).

(b) Where a collective policy or certificate of insurance or any endorsement thereto or renewal thereof has been issued, such instrument shall for the purposes of subsection (4) be deemed to have been executed by the insurer by whom such instrument has been issued.

(6) If any insurer fails to deliver a statement as required by subsection (4) or delivers a statement which is false, incomplete or inaccurate or, after having been requested by the Commissioner to furnish further information or to produce any books or documents required for the purpose of determining or verifying the duty payable, fails to furnish such information or to produce such books or documents, the Commissioner may estimate the duty payable in respect of the period in question and the duty so estimated shall, until the contrary is proved, be deemed for the purposes of this Act to be duty payable by the insurer in respect of such period.

(7) Any insurer who fails to pay within the period prescribed for payment in subsection (4), or within such further period as the Commissioner may approve under that subsection, any amount of the duty referred to in that subsection, shall, in addition to such amount of duty, pay a penalty equal to 10 per cent of the said amount for every month or part thereof reckoned from the beginning of such first-mentioned period to the date of payment of such amount: Provided that the Commissioner may, having regard to the circumstances of the case, remit the whole or any part of such penalty."

(2) Subsection (1) shall come into operation on 1 September 1993 and shall apply in respect of all premiums which are payable on or after that date in terms of any policy or certificate of insurance or any endorsement thereto or renewal thereof as referred to in that subsection.

#### Amendment of section 30 of Act 77 of 1968

15. Section 30 of the Stamp Duties Act, 1968, is hereby amended by the addition thereto of the following subsections:

"(5) Where, in addition to any amount of duty which is payable by any person in terms of this Act, an amount of penalty is payable by him in terms of the provisions of this Act, any payment made by that person on or after 1 April 1994 in respect of such duty or penalty which is less than the total amount due by him in respect of such duty and penalty shall for the purposes of this Act be deemed to be made—

(a) in respect of such penalty; and

(b) to the extent that such payment exceeds the amount of such penalty, in respect of such duty.

(6) Any agreement concluded prior to 1 April 1994 between the Commissioner and the person liable for the payment of any duty or penalty which provides for the allocation of any payment to be made on or after that date otherwise than in accordance with the provisions of subsection (5) shall, in so far as it provides for such allocation, cease to have effect."

en hernuwings deur bedoelde versekeraar gedurende bedoelde tydperk ontvang is:

Met dien verstande dat waar die totaal van die premies op enige gemelde polis, sertifikaat van versekering of hernuwing daarvan en enige addisionele premies wat ingevolge endossemente by sodanige polis, sertifikaat of hernuwing ten opsigte van dieselfde versekerings-

tydperk betaalbaar is, R25 000 te bowe gaan, die bedrag waarmee bedoelde totaal R25 000 te bowe gaan by die vasstelling van bedoelde belasbare premies buite rekening gelaat word; en

(b) aan bedoelde ontvanger van inkomste 'n bedrag aan seëlreg betaal bereken op die bedrag van bedoelde belasbare premies teen die skaal in Item 18(6) van Bylae 1 voorgeskryf.

(5)(a) Hervversekeringspremies betaalbaar deur of aan ander versekeraars word nie vir die doeleindes van die seëlreg wat ingevolge subartikel (4) betaalbaar is, in aanmerking geneem nie.

(b) Waar 'n kollektiewe polis of sertifikaat van versekering of 'n endossement daarby of hernuwing daarvan uitgereik is, word, by die toepassing van subartikel (4), bedoelde stuk geag deur die versekeraar deur wie daardie stuk uitgereik is, verly te gewees het.

(6) Indien 'n versekeraar versuim om volgens voorskrif van subartikel (4) 'n opgawe te verstrek of 'n opgawe verstrek wat vals, onvolledig of onjuis is of, nadat hy deur die Kommissaris versoek is om verdere inligting te verstrek of om enige boeke of dokumente oor te lê wat benodig word vir die vasstelling of kontrolering van die betaalbare seëlreg, versuim om die inligting te verstrek of om bedoelde boeke of dokumente oor te lê, kan die Kommissaris die seëlreg wat ten opsigte van die betrokke tydperk betaalbaar is, raam en die aldus geraamde seëlreg word, totdat die teendeel bewys word, geag by die toepassing van hierdie Wet die seëlreg te wees wat deur die versekeraar ten opsigte van bedoelde tydperk betaalbaar is.

(7) 'n Versekeraar wat versuim om 'n bedrag aan die in subartikel (4) bedoelde seëlreg binne die in daardie subartikel voorgeskrewe tydperk of binne die verdere tydperk wat die Kommissaris ingevolge daardie subartikel goedkeur, te betaal, moet, benewens bedoelde bedrag aan seëlreg, 'n boete betaal gelyk aan 10 persent van bedoelde bedrag vir elke maand of gedeelte daarvan, gereken van die begin van eersbedoelde tydperk tot die datum van die betaling van bedoelde bedrag: Met dien verstande dat die Kommissaris, met inagneming van die omstandighede van die geval, bedoelde boete in die geheel of ten dele kan kwytenskeld."

(2) Subartikel (1) tree in werking op 1 September 1993 en is van toepassing ten opsigte van alle premies wat op of na daardie datum betaalbaar is ingevolge 'n polis, sertifikaat van versekering of 'n endossement daarby of 'n hernuwing daarvan soos in daardie subartikel bedoel.

#### Wysiging van artikel 30 van Wet 77 van 1968

15. Artikel 30 van die Wet op Seëlregte, 1968, word hierby gewysig deur die volgende subartikels daarby te voeg:

"(5) Waar, benewens 'n bedrag seëlreg wat ingevolge hierdie Wet betaalbaar is deur 'n persoon, 'n bedrag aan boete ingevolge die bepalings van hierdie Wet deur hom betaalbaar is, word enige betaling deur daardie persoon gedoen op of na 1 April 1994 ten opsigte van daardie seëlreg of boete wat minder is as die totale bedrag deur hom betaalbaar ten opsigte van daardie seëlreg en boete, geag by die toepassing van hierdie Wet gedoen te wees—

(a) ten opsigte van daardie boete; en

(b) vir sover daardie betaling die bedrag van bedoelde boete oorskry, ten opsigte van bedoelde seëlreg.

(6) Enige ooreenkoms wat voor 1 April 1994 tussen die Kommissaris en die persoon aanspreeklik vir die betaling van enige seëlreg of boete gesluit is wat voorsiening maak vir die toedeling van enige betaling wat op of na daardie datum gemaak staan te word anders as ooreenkomstig die bepalings van subartikel (5), hou op, vir sover dit vir bedoelde toedeling voorsiening maak, om enige uitwerking te hê."

**Deletion of Item 2 of Schedule 1 to Act 77 of 1968, as amended by section 8 of Act 72 of 1970, section 11 of Act 66 of 1973, section 14 of Act 88 of 1974, section 13 of Act 114 of 1977, section 7 of Act 92 of 1983 and section 10 of Act 69 of 1989**

16.(1) Item 2 of Schedule 1 to the Stamp Duties Act, 1968, is hereby deleted.

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1993 5  
and shall apply to agreements or contracts executed on or after that date.

**Amendment of Item 15 of Schedule 1 to Act 77 of 1968, as substituted by section 13 of Act 89 of 1972 and amended by section 16 of Act 66 of 1973, section 21 of Act 88 of 1974, section 3 of Act 104 of 1976, section 20 of Act 114 of 1977, section 8 of Act 95 of 1978, section 8 of Act 102 of 1979, section 21 of Act 106 of 1980, section 9 of Act 99 of 1981, section 7 of Act 87 of 1982, section 14 of Act 92 of 1983, section 11 of Act 118 of 1984, section 11 of Act 82 of 1985, section 5 of Act 71 of 1986, section 13 of Act 108 of 1986, section 11 of Act 86 of 1987, section 33 of Act 87 of 1988, section 14 of Act 69 of 1989, section 9 of Act 136 of 1991 and section 8 of Act 136 of 1992** 10  
15

17. Item 15 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended—

(a) by the substitution for paragraph (p) under the heading “*Exemptions from the duty under paragraph (3):*” of the following paragraph:

“(p) Any registration of transfer of any interest-bearing debentures, including debenture stock, debenture bonds or any other securities of a company, whether constituting a charge on the assets of the company or not, listed by any recognized stock exchange in the Republic or listed by any financial exchange as defined in the Financial Markets Control Act, 1989 (Act No. 55 of 1989).”; and 20  
25

(b) by the substitution for paragraph (v) under the heading “*Exemptions from the duty under paragraph (3):*” of the following paragraph:

“(v) Any registration of transfer of any share in a share block company as defined in section 1 of the Share Blocks Control Act, 1980 (Act No. 59 of 1980), which confers a right to or an interest in the use of immovable property, where such registration is in consequence of a sale or disposal of such share which in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), constitutes a supply of such share and in terms of that Act value-added tax has been or will be paid by the transferor in respect of such supply or such supply is subject to the said tax at a rate of zero per cent.”. 30  
35

**Amendment of Item 18 of Schedule 1 to Act 77 of 1968, as amended by section 26 of Act 103 of 1969, section 18 of Act 66 of 1973 and section 34 of Act 87 of 1988**

18.(1) Item 18 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended by the insertion after paragraph (5) of the following paragraph: 40

**Skrapping van Item 2 van Bylae 1 by Wet 77 van 1968, soos gewysig deur artikel 8 van Wet 72 van 1970, artikel 11 van Wet 66 van 1973, artikel 14 van Wet 88 van 1974, artikel 13 van Wet 114 van 1977, artikel 7 van Wet 92 van 1983 en artikel 10 van Wet 69 van 1989**

- 5    **16.** (1) Item 2 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby geskrap.  
       (2) Subartikel (1) word geag op 1 April 1993 in werking te getree het en is van toepassing op ooreenkomste of kontrakte wat op of na daardie datum verly word.

10    **Wysiging van Item 15 van Bylae 1 by Wet 77 van 1968, soos vervang deur artikel 13 van Wet 89 van 1972 en gewysig deur artikel 16 van Wet 66 van 1973, artikel 21 van Wet 88 van 1974, artikel 3 van Wet 104 van 1976, artikel 20 van Wet 114 van 1977, artikel 8 van Wet 95 van 1978, artikel 8 van Wet 102 van 1979, artikel 21 van Wet 106 van 1980, artikel 9 van Wet 99 van 1981, artikel 7 van Wet 87 van 1982, artikel 14 van Wet 92 van 1983, artikel 11 van Wet 118 van 1984, artikel 11**  
 15    **van Wet 82 van 1985, artikel 5 van Wet 71 van 1986, artikel 13 van Wet 108 van 1986, artikel 11 van Wet 86 van 1987, artikel 33 van Wet 87 van 1988, artikel 14 van Wet 69 van 1989, artikel 9 van Wet 136 van 1991 en artikel 8 van Wet 136 van 1992**

- 20    **17.** Item 15 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby gewysig—  
       (a) deur paragraaf (p) onder die opskrif “*Vrystellings van die seëlreg ingevolge paragraaf (3):*” deur die volgende paragraaf te vervang:  
           “(p) ’n Registrasie van oordrag van rentedraende skuldbriewe, met  
           inbegrip van skuldbriefeffekte, skuldbriefverbande en enige  
           ander sekuriteite van ’n maatskappy, hetsy dit ’n las teen die  
 25       bates van die maatskappy uitmaak al dan nie, wat deur ’n  
       erkende effektebeurs in die Republiek genoteer is of deur ’n  
       finansiële beurs soos omskryf in die Wet op Beheer van  
       Finansiële Markte, 1989 (Wet No. 55 van 1989), genoteer is.”;  
       en  
 30       (b) deur paragraaf (v) onder die opskrif “*Vrystellings van die seëlreg ingevolge paragraaf (3):*” deur die volgende paragraaf te vervang:  
           “(v) ’n Registrasie van oordrag van ’n aandeel in ’n aandeelblok-  
           maatskappy soos in artikel 1 van die Wet op die Beheer van  
           Aandeelblokke, 1980 (Wet No. 59 van 1980), omskryf, wat ’n reg  
 35       op of belang in die gebruik van vaste eiendom verleen, waar dié  
       registrasie volg op ’n verkoop of vervreemding van daardie  
       aandeel wat ingevolge die Wet op Belasting op Toegevoegde  
       Waarde, 1991 (Wet No. 89 van 1991), ’n lewering van daardie  
       aandeel uitmaak en belasting op toegevoegde waarde ingevolge  
 40       daardie Wet deur die oordraggewer ten opsigte van daardie  
       lewering betaal is of betaal sal word of waar bedoelde lewering  
       teen die koers van nul persent aan daardie belasting onderhewig  
       is.”.

45    **Wysiging van Item 18 van Bylae 1 by Wet 77 van 1968, soos gewysig deur artikel 26 van Wet 103 van 1969, artikel 18 van Wet 66 van 1973 en artikel 34 van Wet 87 van 1988**

- 18.** (1) Item 18 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby gewysig deur na paragraaf (5) die volgende paragraaf in te voeg:



“(6) Policy or certificate of insurance or any endorsement thereto or renewal thereof—

- (a) creating an obligation the assumption of which is determined by the Registrar of Insurance in terms of section 67(2) of the Insurance Act, 1943 (Act No. 27 of 1943), to be life business as defined in section 1 of that Act; and
- (b) which is not subject to duty under any of the foregoing paragraphs .....

A duty of 1 per cent on the dutiable premiums referred to in section 24(4)(a) of this Act.”.

(2) Subsection (1) shall come into operation on 1 September 1993 and shall apply in respect of all premiums which are payable on or after that date in terms of any policy or certificate of insurance or any endorsement thereto or any renewal thereof as referred to in that subsection.

**Amendment of Item 19 of Schedule 1 to Act 77 of 1968, as amended by section 23 of Act 88 of 1974 and section 16 of Act 92 of 1983**

19. Item 19 of Schedule 1 to the Stamp Duties Act, 1968, is hereby amended by the addition after paragraph (b) under the heading “Exemptions” of the following paragraph:

“(c) Power granted by an employee to his employer empowering such employer to pay an amount of the remuneration of such employee to another person.”.

**Amendment of section 1 of Act 109 of 1985, as amended by section 1 of Act 78 of 1986, section 1 of Act 49 of 1988 and section 1 of Act 127 of 1991**

20. Section 1 of the Regional Services Councils Act, 1985, is hereby amended by the substitution for the definition of “person” of the following definition: “ ‘person’ includes the State **[and]**, the estate of a deceased person and any trust as defined in the Income Tax Act, 1962 (Act No. 58 of 1962);”.

**Amendment of section 1 of Act 84 of 1990, as amended by section 4 of Act 127 of 1991**

21. Section 1 of the KwaZulu and Natal Joint Services Act, 1990, is hereby amended by the substitution for the definition of “person” of the following definition:

“ ‘person’ includes the State **[and]**, the estate of a deceased person and any trust as defined in the Income Tax Act, 1962 (Act No. 58 of 1962);”.

**Amendment of section 1 of Act 89 of 1991, as amended by section 21 of Act 136 of 1991, Government Notice 2695 of 8 November 1991 and section 12 of Act 136 of 1992**

22. Section 1 of the Value-Added Tax Act, 1991 (hereinafter referred to as the principal Act), is hereby amended—

- (a) by the substitution in the definition of “connected persons” for paragraph (a) of the following paragraph:

“(a) any natural person (including the estate of a natural person if such person is deceased or insolvent) and—

- (i) any relative of that natural person (being a relative as defined in section 1 of the Income Tax Act) or the estate of any such relative if the relative is deceased or insolvent; or
- (ii) any trust fund in respect of which any such relative or such estate of such relative is or may be a beneficiary; or”;

“(6) Polis of sertifikaat van versekering of ’n endossement daarby of ’n hernuwing daarvan wat—

5 (a) ’n verpligting skep waarvan die aanvaarding deur die Registrateur van Versekering ingevolge artikel 67(2) van die Versekeringswet, 1943 (Wet No. 27 van 1943) bepaal word lewensbesigheid te wees soos omskryf in artikel 1 van daardie Wet; en

10 (b) nie ingevolge enige van die voorgaande paragrawe aan seëlreg onderhewig is nie.....

15 ’n Seëlreg van 1 persent op die belasbare premies in artikel 24(4)(a) van hierdie Wet bedoel.”.

(2) Subartikel (1) tree in werking op 1 September 1993 en is van toepassing ten opsigte van alle premies wat op of na daardie datum betaalbaar is ingevolge ’n 20 polis of sertifikaat van versekering of ’n endossement daarby of ’n hernuwing daarvan soos in daardie subartikel bedoel.

**Wysiging van Item 19 van Bylae 1 by Wet 77 van 1968, soos gewysig deur artikel 23 van Wet 88 van 1974 en artikel 16 van Wet 92 van 1983**

25 19. Item 19 van Bylae 1 by die Wet op Seëlregte, 1968, word hierby gewysig deur na paragraaf (b) onder die opskrif “*Vrystellings*” die volgende paragraaf by te voeg:

“(c) Volmag deur ’n werknemer aan sy werkgewer gegee wat bedoelde werkgewer magtig om ’n bedrag van die besoldiging van bedoelde werknemer aan ’n ander persoon oor te betaal.”.

30 **Wysiging van artikel 1 van Wet 109 van 1985, soos gewysig deur artikel 1 van Wet 78 van 1986, artikel 1 van Wet 49 van 1988 en artikel 1 van Wet 127 van 1991**

20. Artikel 1 van die Wet op Streeksdiensterade, 1985, word hierby gewysig deur die omskrywing van “persoon” deur die volgende omskrywing te vervang:

35 “ ‘persoon’ ook die Staat **[en]**, die boedel van ’n oorlede persoon en ’n trust soos in die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), omskryf;”.

**Wysiging van artikel 1 van Wet 84 van 1990, soos gewysig deur artikel 4 van Wet 127 van 1991**

40 21. Artikel 1 van die Wet op Gesamentlike Dienste vir KwaZulu en Natal, 1990, word hierby gewysig deur die omskrywing van “persoon” deur die volgende omskrywing te vervang:

“ ‘persoon’ ook die Staat **[en]**, die boedel van ’n oorlede persoon en ’n trust soos in die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), omskryf;”.

45 **Wysiging van artikel 1 van Wet 89 van 1991, soos gewysig deur artikel 21 van Wet 136 van 1991, Goewermentskennisgewing 2695 van 8 November 1991 en artikel 12 van Wet 136 van 1992**

22. Artikel 1 van die Wet op Belasting op Toegevoegde Waarde, 1991 (hieronder die Hoofwet genoem), word hierby gewysig—

50 (a) deur in die omskrywing van “insetbelasting” die woorde in paragraaf (b) wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

55 “ ’n bedrag gelyk aan die belastingbreukdeel (synde die belastingbreukdeel van toepassing op die tydstip van betaling) van enige bedrag betaal, welke betaling ’n verpligting (hetsy ’n bestaande verpligting of ’n verpligting wat in die toekoms sal ontstaan) ten opsigte van die koopprys verminder of nakom, ten opsigte van enige vergoeding in

- (b) by the substitution in the definition of “enterprise” in subparagraph (iv) of paragraph (c) for the words following upon item (cc) of the following words:  
 “and, in the case of a regional services council or a joint services board, any other activities of that council or board which are financed by levies referred to in section 8(6)(b):”;
- (c) by the substitution in the definition of “enterprise” for paragraph (ii) of the proviso of the following paragraph:  
 “(ii) the supply outside the Republic of goods or services by any concern from any branch or main business thereof **[which is]** where—  
 (aa) such branch or main business is permanently located at premises outside the Republic, if—  
**[(aa)] (A)** the branch or main business can be separately identified; and  
**[(bb)] (B)** an independent system of accounting is maintained by the concern in respect of the branch or main business; or  
 (bb) the person carrying on such concern from such branch or main business is registered as a vendor under a law imposing a value-added tax or similar tax in a specified country,  
 shall **[not]** be deemed not to be effected in the course or furtherance of any enterprise or activity carried on by such concern;”;
- (d) by the substitution in the definition of “exported” for subparagraph (i) of paragraph (d) of the following subparagraph:  
 “(i) the recipient is ordinarily resident or carries on business in such country except where such goods are removed as contemplated in subparagraph (ii) of this paragraph;”;
- (e) by the substitution in the definition of “input tax” for the words in paragraph (b) preceding the proviso of the following words:  
 “an amount equal to the tax fraction (being the tax fraction applicable at the time of payment) of any amount paid, which payment reduces or discharges any obligation (whether an existing obligation or an obligation which will arise in the future) in respect of the purchase price, in respect of any consideration in money given by the vendor for the supply (not being a taxable supply) to him by way of a sale on or after the commencement date by a resident of the Republic or a specified country of any second-hand goods situated in the Republic or a specified country:”.

**Amendment of section 7 of Act 89 of 1991, as amended by section 23 of Act 136 of 1991, Government Notice 2695 of 8 November 1991 and section 14 of Act 136 of 1992**

- 23.(1) Section 7 of the principal Act is hereby amended—  
 (a) by the substitution in subsection (1) for the expression “10” of the expression “14”; and  
 (b) by the substitution in paragraph (a) of subsection (3) for the expression “10” of the expression “14”.  
 (2) Subsection (1) shall be deemed to have come into operation on 7 April 1993.

**Amendment of section 8 of Act 89 of 1991, as amended by section 24 of Act 136 of 1991, Government Notice 2695 of 8 November 1991 and section 15 of Act 136 of 1992**

- 24.(1) Section 8 of the principal Act is hereby amended—  
 (a) by the substitution for subsection (9) of the following subsection:  
 “(9) For the purposes of this Act, where any vendor in carrying on an enterprise in the Republic transfers goods or provides any service to or

- geld gegee deur die ondernemer vir die lewering (behalwe 'n belasbare lewering) aan hom by wyse van 'n verkoop op of na die aanvangsdatum deur 'n inwoner van die Republiek of 'n bepaalde land van tweede-handse goed in die Republiek of 'n bepaalde land geleë:";
- 5 (b) deur in die omskrywing van "onderneming" in subparagraaf (iv) van paragraaf (c) die woorde wat op item (cc) volg deur die volgende woorde te vervang:
- "en, in die geval van 'n streeksdiensteraad of 'n gesamentlike diensteraad, enige ander bedrywighede van so 'n raad wat gefinansier word deur heffings in artikel 8(6)(b) vermeld:";
- 10 (c) deur in die omskrywing van "onderneming" paragraaf (ii) van die voorbehoudsbepaling deur die volgende paragraaf te vervang:
- "(ii) die lewering buite die Republiek van goed of dienste deur 'n instansie uit 'n tak of hoofbesigheid daarvan **[wat]** waar—
- 15 (aa) daardie tak of hoofbesigheid permanent op 'n perseel buite die Republiek geleë is, indien—
- [(aa)] (A)** die tak of hoofbesigheid afsonderlik geïdentifiseer kan word; en
- [(bb)] (B)** 'n onafhanklike rekeningkundige stelsel deur die instansie ten opsigte van die tak of hoofbesigheid gehandhaaf word; of
- 20 (bb) die persoon wat bedoelde instansie uit bedoelde tak of hoofbesigheid bedryf as 'n ondernemer geregistreer is ingevolge 'n wet wat 'n belasting op toegevoegde waarde of soortgelyke belasting in 'n bepaalde land opleë,
- 25 **[nie]** geag word nie in die loop of ter bevordering van enige onderneming of bedrywigheid wat deur daardie instansie bedryf word, bewerkstellig te wees nie;"
- (d) deur in die omskrywing van "uitvoer" subparagraaf (i) van paragraaf (d) deur die volgende subparagraaf te vervang:
- 30 "(i) die ontvanger gewoonlik in bedoelde land woonagtig is of aldaar besigheid dryf behalwe waar daardie goed weggeneem word soos beoog in subparagraaf (ii) van hierdie paragraaf;" en
- (e) deur in die omskrywing van "verbonde persone" paragraaf (a) deur die volgende paragraaf te vervang:
- 35 "(a) 'n natuurlike persoon (met inbegrip van die boedel van 'n natuurlike persoon indien daardie persoon oorlede of insolvent is) en—
- (i) 'n familielid van daardie natuurlike persoon (synde 'n familielid soos in artikel 1 van die Inkomstebelastingwet omskryf) of die boedel van daardie familielid indien die familielid oorlede of insolvent is; of
- 40 (ii) 'n trustfonds ten opsigte waarvan 'n bedoelde familielid of daardie boedel van bedoelde familielid 'n begunstigde is of mag wees; of".
- 45

Wysiging van artikel 7 van Wet 89 van 1991, soos gewysig deur artikel 23 van Wet 136 van 1991, Goewermentskennisgewing 2695 van 8 November 1991 en artikel 14 van Wet 136 van 1992

23. (1) Artikel 7 van die Hoofwet word hierby gewysig—
- 50 (a) deur in subartikel (1) die uitdrukking "10" deur die uitdrukking "14" te vervang; en
- (b) deur in paragraaf (a) van subartikel (3) die uitdrukking "10" deur die uitdrukking "14" te vervang.
- (2) Subartikel (1) word geag op 7 April 1993 in werking te getree het.

55 Wysiging van artikel 8 van Wet 89 van 1991, soos gewysig deur artikel 24 van Wet 136 van 1991, Goewermentskennisgewing 2695 van 8 November 1991 en artikel 15 van Wet 136 van 1992

24. (1) Artikel 8 van die Hoofwet word hierby gewysig—
- (a) deur subartikel (9) deur die volgende subartikel te vervang:
- 60 "(9) By die toepassing van hierdie Wet, waar 'n ondernemer by die bedryf van 'n onderneming in die Republiek goed oordra of dienste



for the purposes of his branch or main business in respect of which the provisions of paragraph (ii) of the proviso to the definition of 'enterprise' in section 1 are applicable, the vendor shall be deemed to supply such goods or service in the course or furtherance of his enterprise.";

- (b) by the substitution for subsection (14) of the following subsection: 5

"(14) For the purposes of this Act, where any goods are supplied by a vendor to a person otherwise than in the circumstances contemplated in paragraph 2(b) of the Seventh Schedule to the Income Tax Act, and a deduction under section 16(3) in respect of the acquisition by the vendor of such goods was denied in terms of section 17(2) or would have been denied if section 7 of this Act had been applicable prior to the commencement date, the vendor shall be deemed to have supplied the goods otherwise than in the course or furtherance of his enterprise.";

- and  
(c) by the substitution for subsection (18) of the following subsection: 15

"(18) For the purposes of the definition of 'input tax' in section 1 and section 18(4) and (5), as applicable to any share block company, any taxable supply of a share referred to in subsection (17) made on or after a date fixed by the Minister by notice in the *Gazette* by a share block developer where such share is a share in a share block scheme in respect of which that developer is a share block developer as contemplated in section 1 of the Share Blocks Control Act, 1980, shall be deemed to have been made by the share block company in relation to which that developer is a share block developer, to the extent that—

(a) the supply of such share to such developer was not a taxable supply by such company to such developer; or 25

(b) such developer was not or will not in terms of section 16(3) be entitled to make a deduction of input tax referred to in paragraph (b) of the definition of 'input tax' in section 1 in respect of the supply of such share to him." 30

(2) Subsection (1)(b) shall be deemed to have come into operation on 30 September 1991.

#### Amendment of section 9 of Act 89 of 1991, as amended by section 25 of Act 136 of 1991

25. Section 9 of the principal Act is hereby amended— 35

- (a) by the deletion in subsection (3) of subparagraph (i) of paragraph (d); and

- (b) by the substitution in subsection (3) for the words following upon subparagraph (iii) of paragraph (d) of the following words:

"whichever date is **[earliest]** earlier;" 40

#### Amendment of section 10 of Act 89 of 1991, as amended by section 26 of Act 136 of 1991, Government Notice 2695 of 8 November 1991 and section 16 of Act 136 of 1992

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

- (a) by the substitution in subsection (4) for paragraph (c) of the following paragraph: 45

"(c) if a consideration for the supply equal to the open market value of the supply had been paid by the recipient **[is not]**, he would not have been entitled under section 16(3) to make a deduction of the full amount of tax in respect of that supply,"; 50

- (b) by the deletion in subsection (5) at the end of subparagraph (ii) of paragraph (a) of the word "and";

voorsien aan of vir doeleindes van sy tak of hoofbesigheid ten opsigte waarvan die bepalings van paragraaf (ii) van die voorbehoudsbepaling by die omskrywing van 'onderneming' in artikel 1 van toepassing is, word die ondernemer geag daardie goed of dienste in die loop of ter bevordering van sy onderneming te lewer.”;

- 5 (b) deur subartikel (14) deur die volgende subartikel te vervang:

“(14) By die toepassing van hierdie Wet, waar enige goed deur 'n ondernemer aan 'n persoon gelewer word anders as in die omstandighede beoog in paragraaf 2(b) van die Sewende Bylae by die  
10 Inkomstebelastingwet, en 'n aftrekking ingevolge artikel 16(3) ten opsigte van die verkryging deur die ondernemer van bedoelde goed ingevolge artikel 17(2) ontsê is of ontsê sou gewees het indien artikel 7 van hierdie Wet voor die aanvangsdatum van toepassing was, word die ondernemer geag die goed anders as in die loop of ter bevordering van sy onderneming te gelewer het.”; en

- 15 (c) deur subartikel (18) deur die volgende subartikel te vervang:

“(18) By die toepassing van die omskrywing van 'insetbelasting' in artikel 1 en artikel 18(4) en (5), soos van toepassing op 'n aandeel-  
20 blokmaatskappy, word enige belasbare lewering van 'n aandeel in subartikel (17) vermeld wat op of na 'n datum deur die Minister by kennisgewing in die Staatskoerant bepaal deur 'n aandeelblokontwik-  
25 kelaar gedoen word waar bedoelde aandeel 'n aandeel in 'n aandeel-  
25 blokskema is ten opsigte waarvan daardie ontwikkelaar 'n aandeel-  
25 blokont ontwikkelaar soos beoog in artikel 1 van die Wet op die Beheer van Aandeelblokke, 1980, is, geag deur die aandeelblokmaatskappy  
25 ten aansien waarvan daardie ontwikkelaar 'n aandeelblokont ontwikkelaar is, gedoen te gewees het, vir sover—

(a) die lewering van daardie aandeel aan daardie ontwikkelaar nie 'n  
30 belasbare lewering deur bedoelde maatskappy aan bedoelde ontwikkelaar was nie; of

(b) bedoelde ontwikkelaar nie ingevolge artikel 16(3) geregtig was of  
30 sal wees om 'n aftrekking van insetbelasting in paragraaf (b) van die omskrywing van 'insetbelasting' in artikel 1 vermeld, te maak  
35 ten opsigte van die lewering van daardie aandeel aan hom nie.”.

- 35 (2) Subartikel (1)(b) word geag op 30 September 1991 in werking te getree het.

**Wysiging van artikel 9 van Wet 89 van 1991, soos gewysig deur artikel 25 van Wet 136 van 1991**

25. Artikel 9 van die Hoofwet word hierby gewysig—

- 40 (a) deur in subartikel (3) subparagraaf (i) van paragraaf (d) te skrap; en  
(b) deur in die Engelse teks in subartikel (3) die woorde wat volg op subparagraaf (iii) van paragraaf (d) deur die volgende woorde te

vervang:  
“whichever date is **[earliest]** earlier.”.

45 **Wysiging van artikel 10 van Wet 89 van 1991, soos gewysig deur artikel 26 van Wet 136 van 1991, Goewermentskennisgewing 2695 van 8 November 1991 en artikel 16 van Wet 136 van 1992**

26. Artikel 10 van die Hoofwet word hierby gewysig—

- 50 (a) deur in subartikel (4) paragraaf (c) deur die volgende paragraaf te vervang:

“(c) indien 'n vergoeding vir die lewering gelyk aan die ope mark-  
50 waarde van die lewering deur die ontvanger betaal was, hy nie ingevolge artikel 16(3) geregtig [is] sou wees om 'n aftrekking  
55 van die volle bedrag belasting ten opsigte van daardie lewering te maak nie.”;

- (b) deur in subartikel (5) aan die einde van subparagraaf (ii) van paragraaf (a) die woord “en” te skrap;

- (c) by the substitution in subsection (5) at the end of subparagraph (iii) of paragraph (a) for the word "or" of the word "and";
- (d) by the addition in subsection (5) to paragraph (a) of the following subparagraph:
  - "(iv) where such goods or services were acquired under a supply in respect of which the consideration in money was in terms of section 10(4) deemed to be the open market value of the supply or would in terms of that section have been deemed to be the open market value of the supply were it not for the fact that the recipient would have been entitled under section 16(3) to make a deduction of the full amount of tax in respect of that supply, such open market value to the extent that it exceeds the consideration in money for that supply; or"; and
- (e) by the substitution in subsection (9) for item (aa) of subparagraph (i) of the paragraph defining the meaning of the symbol "A" of the following item:
  - "(aa) the cost **[of those goods or services]** (including any tax **[charged in respect]** forming part of such cost) to the vendor of the acquisition, manufacture, assembly, construction or production of those goods or services: Provided that where the goods or services were acquired under a supply in respect of which the consideration in money was in terms of section 10(4) deemed to be the open market value of the supply or would in terms of that section have been deemed to be the open market value of the supply were it not for the fact that the recipient would have been entitled under section 16(3) to make a deduction of the full amount of tax in respect of that supply, the cost of those goods or services shall be deemed to include such open market value to the extent that it exceeds the consideration in money for that supply; or".

**Amendment of section 11 of Act 89 of 1991, as amended by section 27 of Act 136 of 1991, Government Notice 2695 of 8 November 1991 and section 17 of Act 136 of 1992**

- 27.(1) Section 11 of the principal Act is hereby amended—
- (a) by the insertion in subsection (1) after paragraph (hA) of the following paragraph:
    - "(hB) the goods consist of anti-knock preparations referred to in Heading No. 38.11.11.20 of PART A of Schedule 1; or";
  - (b) by the substitution in subsection (1) for paragraph (i) of the following paragraph:
    - "(i) the goods are supplied, as contemplated in section 8(9), by a vendor to or for the purposes of his branch or main business situated in an export country in respect of which the provisions of paragraph (ii) of the proviso to the definition of 'enterprise' in section 1 are applicable; or";
  - (c) by the insertion in subparagraph (ii) of paragraph (g) of subsection (2) after the expression "470.02" of the expression "470.03"; and
  - (d) by the substitution in subsection (2) for paragraph (o) of the following paragraph:
    - "(o) the services are supplied, as contemplated in section 8(9), by a vendor to or for the purposes of his branch or main business situated in an export country in respect of which the provisions of paragraph (ii) of the proviso to the definition of 'enterprise' in section 1 are applicable; or".
- (2) Subsection (1)(a) shall be deemed to have come into operation on 15 July 1992.

- (c) deur in subartikel (5) aan die einde van subparagraaf (iii) van paragraaf (a) die woord "of" deur die woord "en" te vervang;
- (d) deur in subartikel (5) die volgende subparagraaf by paragraaf (a) te voeg:
- 5     “(iv) waar daardie goed of dienste verkry is kragtens ’n lewering ten opsigte waarvan die vergoeding in geld ingevolge artikel 10(4) geag was die ope markwaarde van die lewering te wees of ingevolge daardie artikel geag sou gewees het die ope markwaarde van die lewering te wees as dit nie vir die feit was dat die ontvanger
- 10     ingevolge artikel 16(3) geregtig sou gewees het om ’n aftrekking van die volle bedrag belasting ten opsigte van daardie lewering te doen nie, bedoelde ope markwaarde vir sover dit die vergoeding in geld vir daardie lewering te bowe gaan; of”;
- 15     en
- (e) deur in subartikel (9) item (aa) van subparagraaf (i) van die paragraaf wat die betekenis van die simbool “A” omskryf deur die volgende item te vervang:
- 20     “(aa) die koste **[van daardie goed of dienste]** (met **[insluiting]** inbegrip van enige belasting **[gehef ten opsigte]** wat deel uitmaak van daardie koste) vir die ondernemer van die verkryging, vervaardiging, montering, oprigting of produksie van daardie goed of dienste: Met dien verstande dat waar die goed of dienste verkry is kragtens ’n lewering ten opsigte waarvan die vergoeding in geld ingevolge artikel 10(4) geag was die ope markwaarde van die lewering te wees of ingevolge daardie artikel geag sou gewees het die ope markwaarde van die lewering te wees as dit
- 25     nie vir die feit was dat die ontvanger ingevolge artikel 16(3) geregtig sou gewees het om ’n aftrekking van die volle bedrag belasting ten opsigte van daardie lewering te doen nie, die koste van daardie goed of dienste geag word daardie ope markwaarde in te sluit vir sover dit die vergoeding in geld vir daardie lewering te bowe gaan; of”.
- 30

**Wysiging van artikel 11 van Wet 89 van 1991, soos gewysig deur artikel 27 van Wet 136 van 1991, Goewermmentskennisgewing 2695 van 8 November 1991 en artikel 17 van Wet 136 van 1992**

- 35     27. (1) Artikel 11 van die Hoofwet word hierby gewysig—
- (a) deur in subartikel (1) die volgende paragraaf na paragraaf (hA) in te voeg:
- 40     “(hB) die goed bestaan uit klopweerperepreparate in Pos No. 38.11.11.20 van DEEL A van Bylae 1 vermeld; of”;
- (b) deur in subartikel (1) paragraaf (i) deur die volgende paragraaf te vervang:
- 45     “(i) die goed gelewer word, soos beoog in artikel 8(9), deur ’n ondernemer aan of vir doeleindes van sy tak of hoofbesigheid geleë in ’n uitvoerland ten opsigte waarvan die bepalings van paragraaf (ii) van die voorbehoudsbepaling by die omskrywing van ‘onderneming’ in artikel 1 van toepassing is; of”;
- (c) deur in subparagraaf (ii) van paragraaf (g) van subartikel (2) na die uitdrukking “470.02” die uitdrukking “470.03” in te voeg; en
- 50     (d) deur in subartikel (2) paragraaf (o) deur die volgende paragraaf te vervang:
- 55     “(o) die dienste gelewer word, soos beoog in artikel 8(9), deur ’n ondernemer aan of vir doeleindes van sy tak of hoofbesigheid geleë in ’n uitvoerland ten opsigte waarvan die bepalings van paragraaf (ii) van die voorbehoudsbepaling by die omskrywing van ‘onderneming’ in artikel 1 van toepassing is; of”.
- (2) Subartikel (1)(a) word geag op 15 Julie 1992 in werking te getree het.



**Amendment of section 12 of Act 89 of 1991, as amended by section 28 of Act 136 of 1991, Government Notice 2695 of 8 November 1991 and section 18 of Act 136 of 1992**

28. Section 12 of the principal Act is hereby amended by the substitution in paragraph (f) for the first proviso of the following proviso:

“Provided that this paragraph shall not apply or shall apply to a limited extent where such body corporate or share block company applies in writing to the Commissioner, and the Commissioner, having regard to the circumstances of the case, directs that the provisions of this paragraph shall not apply to that body corporate or share block company or that the provisions of this paragraph shall apply only to a limited extent specified by him.”.

**Amendment of section 13 of Act 89 of 1991, as amended by section 29 of Act 136 of 1991 and section 19 of Act 136 of 1992**

29. Section 13 of the principal Act is hereby amended by the substitution in subsection (1) of the Afrikaans text for the third proviso of the following proviso:

“Met dien verstande voorts dat goed wat van Botswana, Lesotho, Swaziland en Namibië ingevoer word, by binnekoms in die Republiek ooreenkomstig die prosedures en op die plek wat genoemde Kommissaris by reël voorskryf, **[geklaar]** verklaar word en belasting aan ’n beamppte aangewys deur die Kommissaris van Doeane en Aksyns betaal word.”.

**Amendment of section 16 of Act 89 of 1991, as amended by section 30 of Act 136 of 1991 and section 21 of Act 136 of 1992**

30. Section 16 of the principal Act is hereby amended—

(a) by the substitution in subsection (3) for subparagraph (ii) of paragraph (a) of the following subparagraph:

“(ii) in respect of supplies of second-hand goods to which paragraph (b) of the definition of ‘input tax’ in section 1 applies, to the extent that payment which reduces or discharges any obligation (whether an existing obligation or an obligation which will arise in the future) in respect of the purchase price in respect of those supplies has been made during that tax period;”;

(b) by the substitution in subsection (3) for subparagraph (i) of paragraph (b) of the following subparagraph:

“(i) in respect of supplies of goods and services made to the vendor in respect of which the provisions of section 9(1), 9(3)(a), 9(3)(b), 9(3)(d) or 9(4) apply, to the extent that payments of consideration which reduce or discharge any obligation (whether an existing obligation or an obligation which will arise in the future) in respect of the purchase price in respect of such supplies have been made during the tax period;”;

(c) by the substitution in subsection (3) in paragraph (h) for item (aa) of subparagraph (i) of the paragraph defining the meaning of the symbol “B” of the following item:

“(aa) the cost **[of those goods or services]** (including any tax **[charged in respect]** forming part of such cost) to the vendor of the acquisition, manufacture, assembly, construction or production of those goods or services: Provided that where the goods or services were acquired under a supply in respect of which the consideration in money was in terms of section 10(4) deemed to be the open market value of the supply, the cost of those goods or services shall be deemed to include such open market value to the extent that it exceeds the consideration in money for that supply; or; and

**Wysiging van artikel 12 van Wet 89 van 1991, soos gewysig deur artikel 28 van Wet 136 van 1991, Goewermentskennisgewing 2695 van 8 November 1991 en artikel 18 van Wet 136 van 1992**

28. Artikel 12 van die Hoofwet word hierby gewysig deur in paragraaf (f) die eerste voorbehoudsbepaling deur die volgende voorbehoudsbepaling te vervang:

“Met dien verstande dat hierdie paragraaf nie van toepassing is nie of in ’n beperkte mate van toepassing is waar bedoelde regspersoon of aandeelblokmaatskappy skriftelik by die Kommissaris aansoek doen en die Kommissaris, met inagneming van die omstandighede van die geval, opdrag gee dat die bepalings van hierdie paragraaf nie op daardie regspersoon of aandeelblokmaatskappy van toepassing is nie of dat die bepalings van hierdie paragraaf slegs in ’n beperkte mate wat deur hom gespesifiseer word van toepassing is.”.

**Wysiging van artikel 13 van Wet 89 van 1991, soos gewysig deur artikel 29 van Wet 136 van 1991 en artikel 19 van Wet 136 van 1992**

29. Artikel 13 van die Hoofwet word hierby gewysig deur in subartikel (1) die derde voorbehoudsbepaling deur die volgende voorbehoudsbepaling te vervang:

“Met dien verstande voorts dat goed wat van Botswana, Lesotho, Swaziland en Namibië ingevoer word, by binnekoms in die Republiek ooreenkomstig die prosedures en op die plek wat genoemde Kommissaris by reël voorskryf, **[geklaar]** verklaar word en belasting aan ’n beaampte aangewys deur die Kommissaris van Doeane en Aksyns betaal word.”.

**Wysiging van artikel 16 van Wet 89 van 1991, soos gewysig deur artikel 30 van Wet 136 van 1991 en artikel 21 van Wet 136 van 1992**

30. Artikel 16 van die Hoofwet word hierby gewysig—

(a) deur in subartikel (3) subparagraaf (ii) van paragraaf (a) deur die volgende subparagraaf te vervang:

“(ii) ten opsigte van lewerings van tweedehandse goed waarop die bepalings van paragraaf (b) van die omskrywing van ‘insetbelasting’ in artikel 1 van toepassing is, vir sover betaling wat ’n verpligting (hetsy ’n bestaande verpligting of ’n verpligting wat in die toekoms sal ontstaan) ten opsigte van die koopprys verminder of nakom, ten opsigte van daardie lewerings gedurende daardie belastingtydperk gedoen is;”;

(b) deur in subartikel (3) subparagraaf (i) van paragraaf (b) deur die volgende subparagraaf te vervang:

“(i) ten opsigte van lewerings van goed en dienste aan die ondernemer gedoen ten opsigte waarvan die bepalings van artikel 9(1), 9(3)(a), 9(3)(b), 9(3)(d) of 9(4) van toepassing is, vir sover betalings van vergoeding wat ’n verpligting (hetsy ’n bestaande verpligting of ’n verpligting wat in die toekoms sal ontstaan) ten opsigte van die koopprys verminder of nakom, ten opsigte van daardie lewerings gedurende die belastingtydperk gedoen is;”;

(c) deur in subartikel (3) in paragraaf (h) item (aa) van subparagraaf (i) van die paragraaf wat die betekenis van die simbool “B” omskryf deur die volgende item te vervang:

“(aa) die koste **[van daardie goed of dienste]** (met inbegrip van enige belasting **[gehef ten opsigte]** wat deel uitmaak van daardie koste) vir die ondernemer van die verkryging, vervaardiging, monterring, oprigting of produksie van daardie goed of dienste: Met dien verstande dat waar die goed of dienste verkry is kragtens ’n lewering ten opsigte waarvan die vergoeding in geld ingevolge artikel 10(4) geag was die ope markwaarde van die lewering te wees, die koste van daardie goed of dienste geag word daardie ope markwaarde in te sluit vir sover dit die vergoeding in geld vir daardie lewering te bowe gaan; of”; en

- (d) by the substitution in subsection (4) for subparagraph (i) of paragraph (b) of the following subparagraph:

“(i) to the extent that payment of consideration which reduces or discharges any obligation (whether an existing obligation or an obligation which will arise in the future) in respect of the purchase price, has been received by the vendor during the tax period in respect of a supply of goods or services in respect of which the provisions of section 9(1), 9(3)(a), 9(3)(b), 9(3)(d), 9(4), 21(2)(a) or 21(6) apply;”.

**Amendment of section 17 of Act 89 of 1991, as amended by section 31 of Act 136 of 1991, Government Notice 2695 of 8 November 1991 and section 22 of Act 136 of 1992**

**31. Section 17 of the principal Act is hereby amended—**

- (a) by the substitution in subsection (1) for paragraph (i) of the proviso of the following paragraph:

“(i) where the intended use of goods or services in the course of making taxable supplies is equal to not less than 90 per cent of the total intended use of such goods or services, the goods or services concerned **[shall] may** for the purposes of this Act be **[deemed to have]** regarded as having been acquired wholly for the purpose of making taxable supplies; and”;

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

“in respect of goods or services acquired by such vendor to the extent that such goods or services are acquired for the purposes of entertainment;”;

- (c) by the substitution in subsection (2) for paragraph (v) of the proviso to paragraph (a) of the following paragraph:

“(v) such goods or services are acquired by a local authority for the purpose of providing sporting or recreational facilities or public amenities to the public in the circumstances referred to in section 8(6)(a) or for the purposes of the provision of the goods or services referred to in paragraph (c)(iv) of the definition of ‘enterprise’ in section 1;”.

**Amendment of section 18 of Act 89 of 1991, as amended by section 32 of Act 136 of 1991, Government Notice 2695 of 8 November 1991 and section 23 of Act 136 of 1992**

**32. Section 18 of the principal Act is hereby amended—**

- (a) by the substitution in subsection (4) for subparagraph (i) of the paragraph defining the meaning of the symbol “B” of the following subparagraph:

“(i) the cost **[of those goods or services]** (including any tax **[charged in respect]** forming part of such cost) to the vendor of the acquisition, manufacture, construction or production of those goods or services: Provided that where the goods or services were acquired under a supply in respect of which the consideration in money was in terms of section 10(4) deemed to be the open market value of the supply, the cost of those goods or services shall be deemed to include such open market value to the extent that it exceeds the consideration in money for that supply; or”;

- (b) by the substitution in subsection (5) for item (aa) of subparagraph (i) of the paragraph defining the meaning of the symbol “B” of the following item:

“(aa) the cost (including any tax **[charged in respect of those goods or services]** forming part of such cost) to the vendor of the

(d) deur in subartikel (4) subparagraaf (i) van paragraaf (b) deur die volgende subparagraaf te vervang:

- 5 “(i) vir sover betaling van vergoeding wat ’n verpligting (hetsy ’n bestaande verpligting of ’n verpligting wat in die toekoms sal ontstaan) ten opsigte van die koopprys verminder of nakom, deur die ondernemer gedurende die belastingtydperk ontvang is ten opsigte van die lewering van goed of dienste ten opsigte waarvan die bepalinge van artikel 9(1), 9(3)(a), 9(3)(b), 9(3)(d), 9(4), 21(2)(a) of 21(6) van toepassing is;”.

10 **Wysiging van artikel 17 van Wet 89 van 1991, soos gewysig deur artikel 31 van Wet 136 van 1991, Goewermentskennisgewing 2695 van 8 November 1991 en artikel 22 van Wet 136 van 1992**

31. Artikel 17 van die Hoofwet word hierby gewysig—

15 (a) deur in subartikel (1) paragraaf (i) van die voorbehoudsbepaling deur die volgende paragraaf te vervang:

- 20 “(i) waar die voorgenome gebruik van goed of dienste in die loop van die doen van belasbare lewerings gelyk is aan minstens 90 persent van die totale voorgenome gebruik van daardie goed of dienste, die betrokke goed of dienste by die toepassing van hierdie Wet **[geag]** beskou kan word verkry te gewees het uitsluitlik vir die doel om belasbare lewerings te doen; en”;

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

25 “ten opsigte van goed of dienste deur die ondernemer verkry vir sover daardie goed of dienste vir doeleindes van onthaal verkry word;”;

(c) deur in subartikel (2) paragraaf (v) van die voorbehoudsbepaling by paragraaf (a) deur die volgende paragraaf te vervang:

- 30 “(v) genoemde goed of dienste deur ’n plaaslike bestuur verkry word ten einde sport- of ontspanningsfasiliteite of openbare geriewe aan die publiek te verskaf in die omstandighede in artikel 8(6)(a) vermeld of vir doeleindes van die voorsiening van die goed of dienste vermeld in paragraaf (c)(iv) van die omskrywing van ‘onderneming’ in artikel 1;”.

35 **Wysiging van artikel 18 van Wet 89 van 1991, soos gewysig deur artikel 32 van Wet 136 van 1991, Goewermentskennisgewing 2695 van 8 November 1991 en artikel 23 van Wet 136 van 1992**

32. Artikel 18 van die Hoofwet word hierby gewysig—

40 (a) deur in subartikel (4) subparagraaf (i) van die paragraaf wat die betekenis van die simbool “B” omskryf deur die volgende subparagraaf te vervang:

- 45 “(i) die koste **[van daardie goed of dienste]** (met inbegrip van enige belasting **[gehef ten opsigte]** wat deel uitmaak van daardie koste) vir die ondernemer van die verkryging, vervaardiging, montering, oprigting of produksie van daardie goed of dienste: Met dien verstande dat waar die goed of dienste verkry is kragtens ’n lewering ten opsigte waarvan die vergoeding in geld ingevolge artikel 10(4) geag was die ope markwaarde van die lewering te wees, die koste van daardie goed of dienste geag word daardie ope markwaarde in te sluit vir sover dit die vergoeding in geld vir daardie lewering te bowe gaan; of”; en

50 (b) deur in subartikel (5) item (aa) van subparagraaf (i) van die paragraaf wat die betekenis van die simbool “B” omskryf deur die volgende item te vervang:

- 55 “(aa) die koste (met inbegrip van enige belasting **[gehef ten opsigte van daardie goed of dienste]** wat deel uitmaak van daardie koste) vir die ondernemer van die verkryging, vervaardiging, monte-



acquisition, manufacture, assembly, construction or production of those goods or services: Provided that where the goods or services were acquired under a supply in respect of which the consideration in money was in terms of section 10(4) deemed to be the open market value of the supply, the cost of those goods or services shall be deemed to include such open market value to the extent that it exceeds the consideration in money for that supply; or".

**Amendment of section 20 of Act 89 of 1991, as amended by Government Notice 2695 of 8 November 1991 and section 25 of Act 136 of 1992**

33. Section 20 of the principal Act is hereby amended by the substitution in subsection (5) for the expression "R200" of the expression "R500".

**Amendment of section 21 of Act 89 of 1991, as amended by Government Notice 2695 of 8 November 1991 and section 26 of Act 136 of 1992**

34. Section 21 of the principal Act is hereby amended—

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

"the output tax actually accounted for exceeds the output tax properly chargeable in relation to that supply, that supplier shall either make a deduction in terms of section 16(3) in respect of the amount of that excess (such amount being deemed for the purposes of that section to be input tax), or reduce the amount of output tax attributable to the said tax period in terms of section 16(4) by the amount of that excess;"; and

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

"(6) Where any recipient, being a registered vendor, has been issued with a credit note in terms of subsection (3)(a), or has written or other notice or otherwise knows that any tax invoice which the vendor holds is incorrect as a result of any one or more of the events specified in any of paragraphs (a), (b), (c) or (d) of subsection (1) and has made a deduction of any amount of input tax in any tax period in respect of the supply of goods or services to which the credit note or that notice or other knowledge, as the case may be, relates, either the amount of the excess referred to in subsection (3)(a) shall be deemed to be tax charged in relation to a taxable supply made by the recipient attributable to the tax period in which the credit note was issued, or that notice or, as the case may be, other knowledge was received, or the amount of input tax deducted in terms of section 16(3) in the last-mentioned tax period shall be reduced by the amount of the said excess, to the extent that the input tax deducted in the first-mentioned tax period exceeds the output tax properly charged."

**Amendment of section 34 of Act 89 of 1991**

35. Section 34 of the principal Act is hereby amended by the substitution in subsection (1) in the Afrikaans text for the expression "83" of the expression "33".

**Amendment of section 41 of Act 89 of 1991, as amended by Government Notice 2695 of 8 November 1991 and section 32 of Act 136 of 1992**

36. Section 41 of the principal Act is hereby amended—

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

"(a) no amount of tax otherwise properly chargeable and payable by any person or deductible by him under this Act, shall be

ring, oprigting of produksie van daardie goed of dienste: Met dien verstande dat waar die goed of dienste verkry is kragtens 'n lewering ten opsigte waarvan die vergoeding in geld ingevolge artikel 10(4) geag was die ope markwaarde van die lewering te wees, die koste van daardie goed of dienste geag word daardie ope markwaarde in te sluit vir sover dit die vergoeding in geld vir daardie lewering te bowe gaan; of".

Wysiging van artikel 20 van Wet 89 van 1991, soos gewysig deur Goewermentskennisgewing 2695 van 8 November 1991 en artikel 25 van Wet 136 van 1992

33. Artikel 20 van die Hoofwet word hierby gewysig deur in subartikel (5) die uitdrukking "R200" deur die uitdrukking "R500" te vervang.

Wysiging van artikel 21 van Wet 89 van 1991, soos gewysig deur Goewermentskennisgewing 2695 van 8 November 1991 en artikel 26 van Wet 136 van 1992

34. Artikel 21 van die Hoofwet word hierby gewysig—

- (a) deur in subartikel (2) die woorde in paragraaf (b) wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:
- "die uitsetbelasting wat in werklikheid in berekening gebring is die uitsetbelasting wat behoorlik hefbaar is met betrekking tot bedoelde lewering, oorskry, moet daardie leweraar of 'n aftrekking ingevolge artikel 16(3) ten opsigte van die bedrag van die oorskot maak (welke bedrag by die toepassing van daardie artikel geag word insetbelasting te wees), of die bedrag uitsetbelasting wat ingevolge artikel 16(4) aan daardie belastingtydperk toeskryfbaar is, verminder met die bedrag van die oorskot"; en
- (b) deur subartikel (6) deur die volgende subartikel te vervang:
- "(6) Waar 'n ontvanger wat 'n geregistreerde ondernemer is, van 'n kreditnota voorsien is ingevolge subartikel (3)(a), of skriftelike of ander kennis ontvang het of andersins weet dat 'n belastingfaktuur wat die ondernemer hou foutief is as gevolg van een of meer van die gebeurtenisse vermeld in paragrawe (a), (b), (c) of (d) van subartikel (1) en 'n aftrekking gemaak het van enige bedrag aan insetbelasting in 'n belastingtydperk ten opsigte van die lewering van goed of dienste waarop die kreditnota of bedoelde kennis of ander wete, na gelang van die geval, betrekking het, word of die bedrag van die in subartikel (3)(a) bedoelde oorskot geag belasting te wees wat gehef word met betrekking tot 'n belasbare lewering deur die ontvanger gedoen wat toeskryfbaar is aan die belastingtydperk waarin die kreditnota uitgereik is, of hy soos voormeld kennis opdoen of te wete kom, na gelang van die geval, of die bedrag insetbelasting wat ingevolge artikel 16(3) in laasgenoemde belastingtydperk afgetrek word, verminder met die bedrag van daardie oorskot, vir sover die insetbelasting wat in eersgenoemde belastingtydperk afgetrek is die uitsetbelasting wat behoorlik gehef word, te bowe gaan."

Wysiging van artikel 34 van Wet 89 van 1991

35. Artikel 34 van die Hoofwet word hierby gewysig deur in subartikel (1) die uitdrukking "83" deur die uitdrukking "33" te vervang.

Wysiging van artikel 41 van Wet 89 van 1991, soos gewysig deur Goewermentskennisgewing 2695 van 8 November 1991 en artikel 32 van Wet 136 van 1992

36. Artikel 41 van die Hoofwet word hierby gewysig—

- (a) deur paragraaf (a) deur die volgende paragraaf te vervang:
- "(a) is geen bedrag aan belasting wat andersins ingevolge hierdie Wet behoorlik vorderbaar en deur 'n persoon betaalbaar of deur

- recoverable by the Commissioner in respect of any past supply of goods or services or any past importation of goods if, in terms of a general written ruling by the Commissioner or a general oral ruling given by him prior to the promulgation of the Taxation Laws Amendment Act, 1993, which had not been withdrawn by him at the time at which the said person became contractually obliged to supply or receive such goods or services, as the case may be, no tax was payable in respect of such supply or importation;";
- (b) by the substitution for paragraph (b) of the following paragraph: 10  
 "(b) no further amount of tax shall be recoverable by the Commissioner in respect of or in relation to any past supply of goods or services or any past importation of goods if, in terms of a general written ruling by the Commissioner or a general oral ruling given by him prior to the date of promulgation of the Taxation Laws Amendment Act, 1993, which had not been withdrawn by him at the time of such supply or importation, the tax payable or deductible in respect of such supply or importation had been calculated and paid or had been deducted in accordance with such ruling, as the case may be;"; and 20
- (c) by the substitution in paragraph (c) for the words preceding subparagraph (i) of the following words: 25  
 "where any written decision or, prior to the date of promulgation of the Taxation Laws Amendment Act, 1993, an oral decision has been given by the Commissioner—".

#### Amendment of section 44 of Act 89 of 1991

37. Section 44 of the principal Act is hereby amended—

- (a) by the substitution in paragraph (ii) of the proviso to subsection (1) for the expression "R100" of the expression "R10"; and
- (b) by the substitution in subsection (4) for the expression "R100" of the expression "R10". 30

#### Amendment of section 55 of Act 89 of 1991, as amended by section 35 of Act 136 of 1992

38. Section 55 of the principal Act is hereby amended—

- (a) by the substitution in subsection (1) for the words preceding paragraph (a) of the following words: 35  
 "Every vendor shall keep such books of account (which books of account, where generated by means of a computer, shall be retained in the form of a computer print-out) or other records as may enable him to observe the requirements of this Act and enable the Commissioner to satisfy himself that the vendor has observed such requirements, and every vendor shall, in particular, keep the following records and documents—"; 40
- (b) by the substitution in subsection (1) for paragraph (a) of the following paragraph: 45  
 "(a) a record of all goods and services supplied by or to the vendor showing the goods and services, and the suppliers or their agents, in sufficient detail to enable the goods and services, the suppliers or the agents to be readily identified by the Commissioner, and all invoices, tax invoices, credit notes, **[and]** debit notes, bank statements, deposit slips, stock lists and paid cheques relating thereto;"; 50
- (c) by the substitution for subsection (2) of the following subsection: 55  
 "(2) Such books of account, **[or other]** records **[such invoices, tax invoices, credit notes, debit notes and other documents relating to entries**

- hom aftrekbaar is, deur die Kommissaris verhaalbaar nie ten opsigte van 'n lewering van goed of dienste in die verlede of die invoer van goed in die verlede indien, ingevolge 'n algemene skriftelike beslissing deur die Kommissaris, of 'n algemene mondelinge beslissing wat deur hom gegee is voor die datum van afkondiging van die Wysigingswet op Belastingwette, 1993, wat nie deur hom ingetrek is nie op die tydstip waarop bedoelde persoon kontraktueel verplig geword het om die goed of dienste te lewer of te ontvang, na gelang van die geval, geen belasting ten opsigte van genoemde lewering of invoer betaalbaar was nie;”;
- (b) deur paragraaf (b) deur die volgende paragraaf te vervang:  
 “(b) is geen verdere bedrag aan belasting deur die Kommissaris verhaalbaar nie ten opsigte van of met betrekking tot 'n lewering van goed of dienste in die verlede of 'n invoer van goed in die verlede indien, ingevolge 'n algemene skriftelike beslissing deur die Kommissaris, of 'n algemene mondelinge beslissing wat deur hom gegee is voor die datum van afkondiging van die Wysigingswet op Belastingwette, 1993, wat nie deur hom ingetrek is nie ten tyde van genoemde lewering of invoer, die belasting betaalbaar of aftrekbaar ten opsigte van genoemde lewering of invoer ooreenkomstig bedoelde beslissing bereken en betaal was of afgetrek was, na gelang van die geval;” en
- (c) deur in paragraaf (c) die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:  
 “waar 'n skriftelike beslissing of, voor die datum van afkondiging van die Wysigingswet op Belastingwette, 1993, 'n mondelinge beslissing deur die Kommissaris gegee is—”.

#### Wysiging van artikel 44 van Wet 89 van 1991

37. Artikel 44 van die Hoofwet word hierby gewysig—
- (a) deur in paragraaf (ii) van die voorbehoudsbepaling by subartikel (1) die uitdrukking “R100” deur die uitdrukking “R10” te vervang; en
- (b) deur in subartikel (4) die uitdrukking “R100” deur die uitdrukking “R10” te vervang.

#### 35 Wysiging van artikel 55 van Wet 89 van 1991, soos gewysig deur artikel 35 van Wet 136 van 1992

38. Artikel 55 van die Hoofwet word hierby gewysig—
- (a) deur in subartikel (1) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:  
 “Elke ondernemer moet die rekeningboeke (welke rekeningboeke, waar deur middel van 'n rekenaar gegenereer, in die vorm van 'n rekenaardrukstuk gehou moet word) of ander aantekeninge hou wat hom in staat stel om die vereistes van hierdie Wet na te kom en die Kommissaris in staat stel om homself te oortuig dat die ondernemer genoemde vereistes nagekom het, en elke ondernemer moet, in die besonder, die volgende aantekeninge en stukke hou, naamlik—”;
- (b) deur in subartikel (1) paragraaf (a) deur die volgende paragraaf te vervang:  
 “(a) aantekeninge van alle goed en dienste gelewer deur of aan die ondernemer, waarin die goed en dienste en die leweraars of hul agente noukeurig genoeg aangetoon word om die Kommissaris in staat te stel om die goed en dienste en die leweraars of die agente geredelik te identifiseer, en alle fakture, belastingfakture, kreditnotas, [en] debetnotas, bankstate, inlegstrookies, inventarisse en betaalde tjeks [hou] wat daarop betrekking het;”;
- (c) deur subartikel (2) deur die volgende subartikel te vervang:  
 “(2) Genoemde rekeningboeke, [of ander] aantekeninge [genoemde fakture, belastingfakture, kreditnotas, debetnotas en ander stukke met



in such books or records and such charts, codes, manuals, list and documentary proof] and documents referred to in subsection (1), whether in their original form or in a form authorized by the Commissioner in terms of subsection (4), shall at all reasonable times during the relevant period [of five years] referred to in subsection (3) be open for inspection by any person acting under the authority of the Commissioner.”;

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

“(3) All such books of account, records and [other] documents, whether in their original form or in a form authorized by the Commissioner in terms of subsection (4)—

(a) required to be kept in terms of subsection (1) and section 75(1)(f) of the Income Tax Act, shall be retained and carefully preserved by the vendor for the period referred to in the said section 75(1)(f); and

(b) required to be kept in terms of subsection (1), but in respect of which a return referred to in the said section 75(1)(f) need not be submitted, shall—

[(a)] (i) where kept in book form, be retained and carefully preserved by the vendor for a period of five years from the date of the last entry in any book; or

[(b)] (ii) where [consisting of bank statements, deposit slips, invoices, tax invoices, credit notes, debit notes, stock lists, paid cheques or other documents] not kept in book form, be retained and carefully preserved by the vendor for a period of five years after the completion of the transactions, acts or operations to which they relate.”; and

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

“(4)(a) The Commissioner may, subject to such conditions as he may determine, authorize the retention of the information contained in any records or documents referred to in subsection (3) (other than ledgers, cash books, journals and paid cheques) in a form acceptable to him, in lieu of the retention of the originals of such records or documents.

(b) The originals of any records or documents in respect of which the information therein contained is retained as contemplated in paragraph (a), shall be retained and carefully preserved for a period of one year from the beginning of the period for which the said records or documents should, but for the said paragraph (a), have been retained in terms of subsection (3).”.

#### Amendment of section 58 of Act 89 of 1991, as amended by section 41 of Act 136 of 1991

39. Section 58 of the principal Act is hereby amended by the substitution for paragraph (f) of the following paragraph:

“(f) fails to [keep or preserve any books of account, records or other documents as provided in subsection (1) or (3) of section 55 or, where the provisions of subsection (4) of that section are applicable, fails to keep or preserve any microfilm copy or computer tape record the retention of which was authorized by the Commissioner under the said subsection (4)] comply with any of the requirements of the provisions of section 55; or”.

#### Amendment of section 59 of Act 89 of 1991

40. Section 59 of the principal Act is hereby amended—

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

“(h) knowingly issues any tax invoice showing an amount charged as tax where the supply in respect of which the tax is charged will not take place; or”; and

- betrekking tot inskrywings in bedoelde boeke of aantekeninge en bedoelde kaarte, kodes, handleidings, lys en dokumentêre bewys] en stukke in subartikel (1) vermeld, hetsy in hulle oorspronklike vorm of in 'n vorm wat ingevolge subartikel (4) deur die Kommissaris gemagtig is, moet te alle redelike tye gedurende die toepaslike tydperk **[van vyf jaar]** bedoel in subartikel (3) beskikbaar wees vir insae deur iemand wat op gesag van die Kommissaris handel.”;
- (d) deur subartikel (3) deur die volgende subartikel te vervang:
- “(3) Alle genoemde rekeningboeke, aantekeninge en **[ander]** stukke, hetsy in hulle oorspronklike vorm of in 'n vorm wat ingevolge subartikel (4) deur die Kommissaris gemagtig is—
- (a) wat ingevolge subartikel (1) en artikel 75(1)(f) van die Inkomste-belastingwet gehou moet word, moet deur die ondernemer behou en sorgvuldig bewaar word vir die tydperk in genoemde artikel 75(1)(f) vermeld; en
- (b) wat ingevolge subartikel (1) gehou moet word, maar ten opsigte waarvan 'n opgawe in genoemde artikel 75(1)(f) vermeld, nie ingedien hoef te word nie, moet—
- [(a)] (i)** waar in boekvorm gehou, vir 'n tydperk van vyf jaar vanaf die datum van die laaste inskrywing in 'n boek behou en sorgvuldig bewaar word deur die ondernemer; of
- [(b)] (ii)** waar **[dit bestaan uit bankstate, inlegstrookies, fakture, belastingfakture, kreditnotas, debetnotas, inventarisse, betaalde tjeks of ander stukke]** nie in boekvorm gehou nie, vir 'n tydperk van vyf jaar na afhandeling van die transaksies, handeling of werksaamhede waarop hulle betrekking het, behou en sorgvuldig bewaar word deur die ondernemer.”; en
- (e) deur subartikel (4) deur die volgende subartikel te vervang:
- “(4)(a) Die Kommissaris kan, behoudens die voorwaardes wat hy bepaal, magtiging verleen vir die behoud van die inligting vervat in enige aantekeninge of stukke bedoel in subartikel (3) (behalwe groot-boeke, kasboeke, joernale en betaalde tjeks) in 'n vorm wat vir hom aanvaarbaar is, in plaas van die behoud van die oorspronklikes van daardie aantekeninge of stukke.
- (b) Die oorspronklikes van enige aantekeninge of stukke ten opsigte waarvan die inligting daarin vervat, behou word soos beoog in paragraaf (a), moet vir 'n tydperk van een jaar vanaf die begin van die tydperk waarvoor daardie aantekeninge of stukke, by ontstentenis van bedoelde paragraaf (a), ingevolge subartikel (3) behou sou moes word, behou en sorgvuldig bewaar word.”.

**Wysiging van artikel 58 van Wet 89 van 1991, soos gewysig deur artikel 41 van Wet 136 van 1991**

39. Artikel 58 van die Hoofwet word hierby gewysig deur paragraaf (f) deur die volgende paragraaf te vervang:
- “(f) versuim om **[enige rekeningboeke, aantekeninge of ander stukke soos bepaal in subartikel (1) of (3) van artikel 55 te behou of bewaar, of waar die bepalings van subartikel (4) van daardie artikel van toepassing is, versuim om enige mikrofilmafskrif of rekenaarbandaantekeninge waarvan die behoud deur die Kommissaris ingevolge bedoelde subartikel (4) gemagtig is, te behou of bewaar]** enige van die vereistes van die bepalings van artikel 55 na te kom; of”.

**Wysiging van artikel 59 van Wet 89 van 1991**

40. Artikel 59 van die Hoofwet word hierby gewysig—
- (a) deur in subartikel (1) paragraaf (h) deur die volgende paragraaf te vervang:
- “(h) wetens 'n belastingfaktuur uitreik wat 'n bedrag wat as belasting gehef word, aantoon, waar die lewering ten opsigte **[van]** waarvan die belasting gehef word nie sal plaasvind nie; of”; en

- (b) by the insertion in subsection (1) of the following paragraph after paragraph (h):

“(i) for the purposes of section 16(2), fabricates, produces, furnishes or makes use of any tax invoice, debit note, credit note, bill of entry or other document contemplated in that section knowing the same to be false.”.

**Amendment of section 67A of Act 89 of 1991, as inserted by section 6 of Act 61 of 1993**

- 41.(1) Section 67A of the principal Act is hereby amended—

- (a) by the substitution in subsection (2) for the words preceding the proviso of the following words:

“Subject to the provisions of subsection (3), where goods or services would in terms of section 9 be deemed to be supplied at a time within the period commencing on the date of the announcement of an increase in the rate of tax leviable in terms of section 7(1)(a) and ending on the day before the date on which the increase in the rate of tax becomes effective, that supply shall, to the extent to which it consists of the provision of goods on or after the day following the last day of the period of 21 days after the date on which the increase of the rate becomes effective, or the performance of services on or after the date on which the increase of the rate becomes effective, be deemed not to take place at the said time, but on the date on which the increase in the rate becomes effective.”; and

- (b) by the addition of the following subsection:

“(5) Where—

- (a) goods are sold in terms of a lay-by agreement as contemplated in section 8(4)(a); or

- (b) a service is supplied in relation to the said agreement as contemplated in section 8(4)(b),

and such agreement is concluded before the date on which an increase of the rate of tax leviable in terms of section 7(1)(a) becomes effective and the deposit referred to in the said section 8(4)(a) was paid before that date, the rate at which tax is in terms of the said section 7(1)(a) leviable in respect of that supply, shall be the rate at which tax would have been levied had the supply taken place on the date on which such agreement was concluded.”.

- (2) Subsection (1) shall be deemed to have come into operation on 17 March 1993.

**Amendment of section 69 of Act 89 of 1991, as amended by section 44 of Act 136 of 1991 and section 40 of Act 136 of 1992**

42. Section 69 of the principal Act is hereby amended by the addition to subsection (1) of the following proviso:

“Provided that the Commissioner, in consultation with the Director-General: Foreign Affairs, may, by notice in writing to such person or such representative, as the case may be, cancel such registration with effect from a date determined by the Commissioner and may require such person or such representative to surrender such diplomatic tax relief certificate.”.

**Amendment of section 76 of Act 89 of 1991, as amended by section 46 of Act 136 of 1991**

43. Section 76 of the principal Act is hereby amended by the insertion in paragraph (c) of subsection (1) after the expression “paragraph (b)” of the expression “or (bA)”.

(b) deur in subartikel (1) die volgende paragraaf na paragraaf (h) in te voeg:

- 5     “(i) vir doeleindes van artikel 16(2), ’n in daardie artikel beoogde belastingfaktuur, debetnota, kreditnota, klaringsbrief of ander dokument fabriseer, bewerkstellig, verstrek of van gebruik maak wetende dat dit vals is.”.

**Wysiging van artikel 67A van Wet 89 van 1991, soos ingevoeg deur artikel 6 van Wet 61 van 1993**

41.(1) Artikel 67A van die Hoofwet word hierby gewysig—

- 10     (a) deur in subartikel (2) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

15     “Behoudens die bepalings van subartikel (3), waar goed of dienste ingevolge artikel 9 geag sou word gelewer te word op ’n tydstip in die tydperk wat begin op die datum van die aankondiging van ’n verhoging van die koers van belasting wat ingevolge artikel 7(1)(a) hefbaar is en eindig op die dag voor die datum waarop die verhoging van die koers van belasting van krag word, word daardie lewering, vir sover dit die voorsiening van goed op of na die dag wat volg op die laaste dag van die tydperk van 21 dae na die datum waarop die verhoging van die koers van krag word of die verrigting van dienste op of na die datum waarop die verhoging van die koers van krag word, behels, geag nie op bedoelde tydstip plaas te vind nie, maar op die datum waarop die verhoging van die koers van krag word.”; en

- 25     (b) deur die volgende subartikel by te voeg:

25     “(5) Waar—

- 25     (a) goed ingevolge ’n bêrekoop-ooreenkoms verkoop word soos beoog in artikel 8(4)(a); of
- 30     (b) ’n diens met betrekking tot bedoelde ooreenkoms gelewer word soos beoog in artikel 8(4)(b),
- 30     en daardie ooreenkoms voor die datum waarop ’n verhoging van die koers van belasting wat ingevolge artikel 7(1)(a) hefbaar is, van krag word, gesluit word en die deposito waarna in bedoelde artikel 8(4)(a) verwys word, voor daardie datum betaal is, is die koers waarteen belasting ingevolge artikel 7(1)(a) ten opsigte van daardie lewering
- 35     hefbaar is, die koers waarteen belasting gehef sou gewees het indien die lewering op die datum waarop bedoelde ooreenkoms gesluit is, sou plaasgevind het.”.

(2) Subartikel (1) word geag op 17 Maart 1993 in werking te getree het.

40     **Wysiging van artikel 69 van Wet 89 van 1991, soos gewysig deur artikel 44 van Wet 136 van 1991 en artikel 40 van Wet 136 van 1992**

42. Artikel 69 van die Hoofwet word hierby gewysig deur die volgende voorbehoudsbepaling by subartikel (1) te voeg:

- 45     “Met dien verstande dat die Kommissaris, in oorleg met die Direkteur-generaal: Buitelandse Sake, by skriftelike kennisgewing aan so ’n persoon of bedoelde verteenwoordiger, na gelang van die geval, bedoelde registrasie met ingang vanaf ’n datum deur die Kommissaris vasgestel, kan kanselleer en van so ’n persoon of bedoelde verteenwoordiger kan vereis dat hy bedoelde diplomatieke belastingverligting-sertifikaat oorgee.”.

50     **Wysiging van artikel 76 van Wet 89 van 1991, soos gewysig deur artikel 46 van Wet 136 van 1991**

43. Artikel 76 van die Hoofwet word hierby gewysig deur in paragraaf (c) van subartikel (1) na die uitdrukking “paragraaf (b)” die uitdrukking “of (bA)” in te voeg.



**Amendment of Schedule 1 to Act 89 of 1991, as amended by section 48 of Act 136 of 1991, Government Notice 2695 of 8 November 1991 and section 43 of Act 136 of 1992**

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

- (a) by the insertion in paragraph 1 of PART A, before Heading No. 10.05, of the following Headings: 5
- |               |                                                                                                           |    |
|---------------|-----------------------------------------------------------------------------------------------------------|----|
| “07.01        | Potatoes, fresh or chilled.                                                                               |    |
| 07.02         | Tomatoes, fresh or chilled.                                                                               |    |
| 07.03         | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.                        | 10 |
| 07.04         | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.                    |    |
| 07.05         | Lettuce and chicory, fresh or chilled.                                                                    |    |
| 07.06         | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. | 15 |
| 07.07         | Cucumbers and gherkins, fresh or chilled.                                                                 |    |
| 07.08         | Leguminous vegetables, shelled or unshelled, fresh or chilled.                                            |    |
| 07.09         | Other vegetables, fresh or chilled.                                                                       |    |
| 07.13         | Dried leguminous vegetables, shelled, whether or not skinned or split.                                    | 20 |
| 08.06/0806.10 | Grapes, fresh.                                                                                            |    |
| 08.07         | Melons (including watermelons) and papaws ( <i>papayas</i> ), fresh.                                      |    |
| 08.08         | Apples, pears and quinces, fresh.                                                                         | 25 |
| 08.09         | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.                               |    |
| 08.10         | Other fruit, fresh.”;                                                                                     |    |
- (b) by the insertion in paragraph 1 of PART A, after Heading No. 10.05, of the following Headings: 30
- |                  |                                                       |  |
|------------------|-------------------------------------------------------|--|
| “10.06           | Rice.                                                 |  |
| 16.04/1604.13.15 | Sardinella, in airtight metal containers.             |  |
| 16.04/1604.13.20 | Sardines (pilchards), in airtight metal containers.”; |  |
- (c) by the insertion in subparagraph (a) of paragraph 1 of PART B after the expression “Headings Nos.” of the expressions “07.01, 07.02, 07.03, 07.04, 07.05, 07.06, 07.07, 07.08, 07.09, 07.13, 08.06/0806.10, 08.07, 08.08, 08.09, 08.10,”; 35
- (d) by the insertion in subparagraph (a) of paragraph 1 of PART B after the expression “10.05,” of the expressions “10.06, 16.04/1604.13.15, 16.04/1604.13.20,”; 40
- (e) by the substitution for paragraph 3 of PART B of the following paragraph: 40
- “3. Goods which are shipped or conveyed to the Republic for transhipment or conveyance to any export country.”;
- (f) by the deletion in subparagraph (a) of paragraph 1 of PART C of the expression “409.02,”; 45
- (g) by the insertion in subparagraph (a) of paragraph 1 of PART C after the expression “Headings Nos.” of the expressions “07.01, 07.02, 07.03, 07.04, 07.05, 07.06, 07.07, 07.08, 07.09, 07.13, 08.06/0806.10, 08.07, 08.08, 08.09, 08.10,”; 50
- (h) by the insertion in subparagraph (a) of paragraph 1 of PART C after the expression “10.05,” of the expressions “10.06, 16.04/1604.13.15, 16.04/1604.13.20,”; and
- (i) by the substitution for paragraph 2 of PART C of the following paragraph: 55
- “2. Goods which are shipped or conveyed to the Republic for transhipment or conveyance to any export country.”.
- (2)(a) Subsection (1)(a), (c) and (g) shall be deemed to have come into operation on 7 April 1993.
- (b) The amendments effected by subsection (1)(b), (d) and (h)— 60
- (i) in respect of Heading No. “10.06” shall be deemed to have come into operation on 7 April 1993; and

**Wysiging van Bylae 1 by Wet 89 van 1991, soos gewysig deur artikel 48 van Wet 136 van 1991, Goewermenskennisgewing 2695 van 8 November 1991 en artikel 43 van Wet 136 van 1992**

- 44.(1) Bylae 1 by die Hoofwet word hierby gewysig—
- 5 (a) deur in paragraaf 1 van DEEL A, voor Pos No. 10.05, die volgende Poste in te voeg:
- “07.01 Aartappels, vars of verkoel.  
 07.02 Tamaties, vars of verkoel.  
 07.03 Uie, salotte, knoffel, preie en ander uiagtige groente,  
 10 vars of verkoel.  
 07.04 Kool, blomkool, knolkool, boerkool en dergelike  
 eetbare brassicas, vars of verkoel.  
 07.05 Blaarslaai en sigorei, vars of verkoel.  
 07.06 Geelwortels, rape, slaai-beet, hawerwortel, knolsel-  
 15 dery, radyse en dergelike eetbare wortels, vars of  
 verkoel.  
 07.07 Komkommers en agurkies, vars of verkoel.  
 07.08 Peulgroente, uitgedop of nie uitgedop nie, vars of  
 verkoel.  
 20 07.09 Ander groente, vars of verkoel.  
 07.13 Gedroogde peulgroente, uitgedop, hetsy afgenerf of  
 gesplete al dan nie.  
 08.06/0806.10 Druwe, vars.  
 08.07 Meloene (met inbegrip van waterlemoene) en papa-  
 25 jas, vars.  
 08.08 Appels, pere en kwepers, vars.  
 08.09 Appelkose, kersies, perskes (met inbegrip van kaal-  
 perskes), pruime en sleepruime, vars.  
 08.10 Ander vrugte, vars.”;
- 30 (b) deur in paragraaf 1 van DEEL A, na Pos No. 10.05, die volgende Poste  
 in te voeg:
- “10.06 Rys.  
 16.04/1604.13.15 Sardinella, in lugdigte metaalhouers.  
 16.04/1604.13.20 Sardiens (sardyne), in lugdigte metaalhouers.”;
- 35 (c) deur in subparagraaf (a) van paragraaf 1 van DEEL B na die  
 uitdrukking “Pos Nos.” die uitdrukkings “07.01, 07.02, 07.03, 07.04,  
 07.05, 07.06, 07.07, 07.08, 07.09, 07.13, 08.06/0806.10, 08.07, 08.08,  
 08.09, 08.10,” in te voeg;
- 40 (d) deur in subparagraaf (a) van paragraaf 1 van DEEL B na die  
 uitdrukking “10.05,” die uitdrukkings “10.06, 16.04/1604.13.15,  
 16.04/1604.13.20,” in te voeg;
- (e) deur paragraaf 3 van DEEL B deur die volgende paragraaf te vervang:  
 “3. Goed verskeep of vervoer na die Republiek vir herverskeping of  
 vervoer na ’n **[bepaalde land]** uitvoerland.”;
- 45 (f) deur in subparagraaf (a) van paragraaf 1 van DEEL C die uitdrukking  
 “409.02,” te skrap;
- (g) deur in subparagraaf (a) van paragraaf 1 van DEEL C na die  
 uitdrukking “Pos Nos.” die uitdrukkings “07.01, 07.02, 07.03, 07.04,  
 07.05, 07.06, 07.07, 07.08, 07.09, 07.13, 08.06/0806.10, 08.07, 08.08,  
 50 08.09, 08.10,” in te voeg;
- (h) deur in subparagraaf (a) van paragraaf 1 van DEEL C na die  
 uitdrukking “10.05,” die uitdrukkings “10.06, 16.04/1604.13.15,  
 16.04/1604.13.20,” in te voeg; en
- 55 (i) deur paragraaf 2 van DEEL C deur die volgende paragraaf te vervang:  
 “2. Goed verskeep of vervoer na die Republiek vir herverskeping of  
 vervoer na ’n **[bepaalde land]** uitvoerland.”;
- (2)(a) Subartikel (1)(a), (c) en (g) word geag op 7 April 1993 in werking te  
 getree het.
- (b) Die wysigings aangebring deur subartikel (1)(b), (d) en (h)—
- 60 (i) ten opsigte van Pos No. “10.06” word geag op 7 April 1993 in werking  
 te getree het; en

- (ii) in respect of Headings Nos. "16.04/1604.13.15" and "16.04/1604.13.20" shall be deemed to have come into operation on 31 July 1992.

**Amendment of Schedule 2 to Act 89 of 1991, as amended by section 49 of Act 136 of 1991, Government Notice 2695 of 8 November 1991 and section 44 of Act 136 of 1992**

5

**45.(1) Schedule 2 to the principal Act is hereby amended—**

- (a) by the substitution in paragraph 1 of PART B for the expression "paragraphs 2 and 3" of the expression "paragraph 2";  
 (b) by the addition to paragraph 1 of PART B of the following Items:

|         |                                                                                                                                                                                                                                                                                                            |    |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Item 11 | Rice, whether husked, milled, polished, glazed, parboiled or broken.                                                                                                                                                                                                                                       | 10 |
| Item 12 | Vegetables, not cooked or treated in any manner except for the purpose of preserving such vegetables in their natural state, but excluding dehydrated, dried, canned or bottled vegetables or such vegetables as are described under separate Items in this PART.                                          | 15 |
| Item 13 | Fruit, not cooked or treated in any manner except for the purposes of preserving such fruit in its natural state, but excluding dehydrated, dried, canned or bottled fruit and nuts.                                                                                                                       | 20 |
| Item 14 | Vegetable oil, marketed and supplied for use in the process of cooking food, but excluding olive oil.                                                                                                                                                                                                      |    |
| Item 15 | Milk, being the milk of cattle, sheep or goats that has not been concentrated, condensed, evaporated, sweetened, flavoured, cultured or subjected to any other process other than homogenization or preservation by pasteurization, ultra-high temperature treatment, sterilization, chilling or freezing. | 25 |
| Item 16 | Cultured milk, being cultured milk as classified under the Marketing Act, 1968 (Act No. 59 of 1968), with the following class designation:<br>Cultured high-fat milk<br>Cultured full-fat milk<br>Cultured low-fat milk<br>Cultured fat-free milk.                                                         | 30 |
| Item 17 | Brown wheaten meal, being pure, sound wheaten meal, but excluding separated wheaten bran, wheaten germ and wheaten semolina.                                                                                                                                                                               | 35 |
| Item 18 | Eggs, being raw eggs laid by hens of the species <i>gallus domesticus</i> , whether supplied in their shells or in the form of egg pulp being raw pulp consisting of the yolk and white which is obtained from such eggs after the shells have been removed.                                               | 40 |
| Item 19 | Edible legumes and pulse of leguminous plants, dried, whole, split, crushed, skinned or in powder form, but not further prepared or processed or where packaged as seed or such pulse as are described under separate Items in this PART.                                                                  | 45 |

- (c) by the deletion of paragraph 3.

(2) Subsection (1)(b) shall be deemed to have come into operation on 7 April 1993. 50

**Special exemption in respect of shares issued by Cape Mohair (Holdings) Limited**

**46.(1)** No stamp duty shall be payable in respect of the issue of 4 000 000 ordinary shares of 1 cent each at an issue price of 250 cents each by Cape Mohair (Holdings) Limited to registered producers as referred to in clause 1.1.21 of the Articles of Association of Cape Mohair (Holdings) Limited. 55

(2) Subsection (1) shall be deemed to have come into operation on 31 October 1992.

- (ii) ten opsigte van Poste Nos. "16.04/1604.13.15" en "16.04/1604.13.20" word geag op 31 Julie 1992 in werking te getree het.

**Wysiging van Bylae 2 by Wet 89 van 1991, soos gewysig deur artikel 49 van Wet 136 van 1991, Goewermenskennisgewing 2695 van 8 November 1991 en artikel 5 44 van Wet 136 van 1992**

45.(1) Bylae 2 by die Hoofwet word hierby gewysig—

- (a) deur in paragraaf 1 van DEEL B die uitdrukking "paragrafe 2 en 3" deur die uitdrukking "paragraaf 2" te vervang;
- (b) deur die volgende Items by paragraaf 1 van DEEL B te voeg:
- 10 "Item 11 Rys, hetsy gepel, bewerk, gepoleer, verglans, halfgaar gekook of gebreek.
- Item 12 Groente, nie gaargemaak of op enige wyse behandel nie behalwe met die doel om sodanige groente in die natuurlike
- 15 toestand daarvan te bewaar, maar uitgesonderd ontwaterde, droë of ingemaakte groente, hetsy in blikke of in bottels of daardie groente wat kragtens afsonderlike Items in hierdie DEEL beskryf word.
- Item 13 Vrugte, nie gaargemaak of op enige wyse behandel nie behalwe met die doel om sodanige vrugte in die natuurlike
- 20 toestand daarvan te bewaar, maar uitgesonderd ontwaterde, droë of ingemaakte vrugte, hetsy in blikke of in bottels en neute.
- Item 14 Plantaardige olie, bemark en gelewer vir gebruik in die proses van gaarmaak van voedsel, maar uitgesonderd olyf-
- 25 olie.
- Item 15 Melk, synde die melk van vee, skape of bokke wat nie gekonsentreer, gekondenseer, ingedamp, versoet, gegeur of aangesuur is of aan enige ander proses behalwe homogenisasie of bewaring deur pasteurisasie, ultra-hoë temperatuurbehandeling, sterilisasie, verkoeling of bevriesing onderwerp is nie.
- 30 Item 16 Aangesuurde melk, synde aangesuurde melk soos geklassifiseer kragtens die Bemarkingswet, 1968 (Wet No. 59 van 1968), met die volgende klasbenaming:
- 35 Aangesuurde hoëvetmelk  
Aangesuurde volvetmelk  
Aangesuurde laevetmelk  
Aangesuurde vetvrye melk.
- Item 17 Bruinkoringmeel, synde suiwer, gesonde koringmeel, maar uitgesonderd geskeide koringsemels, koringkiem en koringsemolina.
- 40 Item 18 Eiers, synde rou eiers deur 'n hen van die spesie *gallus domesticus* gelê, verskaf in doppe of in die vorm van eierpap synde rou pap bestaande uit die eiergeel en eierwit wat verkry word van bedoelde eiers nadat die doppe verwyder is.
- 45 Item 19 Eetbare peule en sade van peulplante, gedroog, heel, gesplete, gebreek, afgenerf of in poeiervorm, maar nie verder voorberei of verwerk of waar as saad verpak nie of daardie sade wat kragtens afsonderlike Items in hierdie
- 50 DEEL beskryf word nie."; en
- (c) deur paragraaf 3 te skrap.
- (2) Subartikel (1)(b) word geag op 7 April 1993 in werking te getree het.

**Spesiale vrystelling ten opsigte van aandele uitgereik deur Cape Mohair (Holdings) Beperk**

- 55 46.(1) Geen seëlregte is betaalbaar nie ten opsigte van die uitreiking van 4 000 000 gewone aandele van 1 sent elk teen 'n uitreikingsprys van 250 sent elk deur Cape Mohair (Holdings) Beperk aan verklaarde produsente soos na verwys in klousule 1.1.21 van die Statute van Cape Mohair (Holdings) Beperk.
- (2) Subartikel (1) word geag op 31 Oktober 1992 in werking te getree het.



**Short title**

**47.** This Act shall be called the Taxation Laws Amendment Act, 1993.

**Kort titel**

47. Hierdie Wet heet die Wysigingswet op Belastingwette, 1993.

