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MEDIA STATEMENT • MEDIAVERKLARING

5 OCTOBER 1996

TAX COMMISSION MEDIA STATEMENT No. 15 LAND TAX

The Land Tax Sub-Committee dealing with the possible introduction of a land tax at provincial or local government level has released a discussion document which suggests that local government will be entitled to levy a land tax in terms of the final Constitution and that framework legislation will be necessary to ensure that any potential economic disruption is minimised and that the raising of tax revenue is optimised.

The tentative views of the sub-committee on framework legislation include—

- ▶ the market value of land and improvements should form the tax base;
- ▶ valuations should take place at least every five years;
- ▶ the owner of the land should be liable to the tax;
- ▶ the tax rate should not exceed 2 per cent per year;
- ▶ relief through the use of rebates and deferrals should be kept to a minimum;
- ▶ the tax should be levied annually but could be collected at shorter intervals.

Before formulating its final recommendations the sub-committee has called for submissions on the above issues and asked for proposals on how to deal specifically with tribal land.

All submissions should be forwarded to:

The Secretary
Tax Commission
Private Bag X349
PRETORIA
0001.

Faxes can be sent to (012) 323-2917.

Copies of the document are obtainable from the same address.

The closing date for submissions is **25 October 1996** and limited oral evidence hearings will take place shortly thereafter.

ISSUED BY THE TAX COMMISSION, PRETORIA.

5 OKTOBER 1996

BELASTINGKOMMISSIE
MEDIAVERKLARING No. 15
GRONDBELASTING

Die Grondbelasting Subkomitee belas met die moontlike instelling van 'n grondbelasting op provinsiale of plaaslike regeringsvlak het 'n besprekingsdokument vrygestel wat aan die hand doen dat plaaslike regering geregtig sal wees om 'n grondbelasting te hef ingevolge die finale Grondwet en dat raamwerkwetgewing nodig sal wees om potensiële ekonomiese verwringing te minimaliseer en die invordering van belastinginkomste te optimaliseer.

Die subkomitee se siening rakende raamwerkwetgewing sluit voorlopig in—

- ▶ die markwaarde van grond en verbeteringe behoort as belastingbasis te dien;
- ▶ waardasies behoort ten minste vyfjaarliks gedoen te word;
- ▶ die grondeienaar moet vir die belasting aanspreeklik wees;
- ▶ die belastingkoers moet nie 2 persent per jaar oorskry nie;
- ▶ verligting deur middel van kortings en die uitstel van betalings behoort tot die minimum beperk te word;
- ▶ die belasting moet jaarliks gehef word, maar kan met korter tussenposes gevorder word.

Voor die finale aanbevelings geformuleer word, doen die subkomitee 'n beroep vir voorleggings rakende bogemelde aangeleenthede en vra spesifiek vir voorstelle oor die wyse waarop stamgrond hanteer moet word.

Alle voorleggings moet gestuur word aan:

Die Sekretaris
 Belastingkommissie
 Privaatsak X349
 PRETORIA
 0001.

Fakse kan gestuur word aan (012) 323-2917.

Afskrifte van die dokument is verkrygbaar by bogenoemde adres.

Die sluitingsdatum vir voorleggings is **25 Oktober 1996** en die beperkte aanhoor van mondelinge getuienis sal kort daarna geskied.

UITGEREIK DEUR DIE BELASTINGKOMMISSIE, PRETORIA.

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