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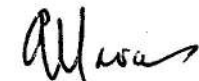
FINANCIAL SERVICES BOARD

FINANCIAL SERVICES BOARD ACT, 1990

LEVIES ON FINANCIAL INSTITUTIONS

The Financial Services Board referred to in section 2 of the Financial Services Board Act, 1990 (Act No. 97 of 1990), hereby under section 15A of the said Act imposes the levies set out in the Schedule on financial institutions.

By order of the Financial Services Board.



G MARCUS

Chairperson: Financial Services Board

SCHEDULE

Definitions

1. In this Notice any word or expression to which a meaning has been assigned in any financial services law, has the meaning so assigned to it and, unless the context indicates otherwise -
 - (i) **"Board"** means the Financial Services Board referred to in the Act;
 - (iv)
 - (ii) **"financial services law"** means the Act, and any other act referred to in paragraph (a) of the definition of "financial institution" in section 1 of the Act ; (v)
 - (iii) **"levy year"** means the period from 1 April 2002 to 31 March 2003 and, subject to this Notice and any amendment or repeal thereof, such corresponding period in succeeding years, in respect of which levies are imposed; (iii)

- (iv) **"relevant Registrar"** means the Registrar mentioned in a financial services law concerned; (i)
- (v) **"the Act"** means the Financial Services Board Act, 1990 (Act No. 97 of 1990). (ii)

Imposition of levies

2. The levy specified in an item of this Notice is hereby imposed in respect of the financial institution referred to in that item and in respect of the levy year.

Levy on pension funds

3. (1) In respect of a pension fund registered or provisionally registered in terms of the Pension Funds Act, 1956 (Act No. 24 of 1956) (including a preservation fund), excluding a retirement annuity fund as defined in section 1 of the Income Tax Act, 1962 (Act No. 58 of 1962), the levy is an amount of R505, plus an additional amount of R4,17 per member of such fund and R4,17 in respect of every other person who receives regular periodic payments from such fund, or R834 985, which total amount is the lesser. A pension fund registered under an umbrella scheme must pay an additional levy of R131 in respect of each registered participating employer for which a set of special rules exists. The maximum levy applies in respect of every participating employer and not in respect of the umbrella scheme as such.
- (2) In the case of a pension fund that is not exempted in terms of section 2(3)(a) of the Pension Funds Act, 1956, read with regulation 1 of the regulations published by Government Notice No. R.98 of 26 January 1962, the calculation of the levy referred to in subitem (1) is based on the number of members and other persons referred to in that subitem, as that number is reflected in the latest statistics furnished to the relevant Registrar in terms of any law, and on file with the Board on 31 August 2002. If a transfer of members is in process and not finalised on 31 August 2002, the transferor must pay the levy in respect of the members to be transferred.

- (3) In the case of a pension fund that is exempted in terms of section 2(3)(a) of the Pension Funds Act, 1956, read with regulation 1 of the regulations published by Government Notice No. R.98 of 26 January 1962, the calculation of the levy referred to in subitem (1) is based on the number of members and other persons referred to in that subitem, as that number is reflected in the latest statistics furnished to the relevant Registrar by 30 April 2002 in terms of any law. If a transfer of members is in process and not finalised on 30 April 2002, the transferor must pay the levy in respect of the members to be transferred.
- (4) In the case of a pension fund that is exempted in terms of section 2(2) of the Pension Funds Act, 1956, from the provisions, other than sections 3 and 4(1) and (2), of that Act, the calculation of the levy referred to in subitem (1) is based on the number of members and other persons referred to in that subitem who are South African citizens, resident in the Republic, as that number is reflected in the latest statistics furnished to the relevant Registrar in terms of any law, and on file with the Board on 31 August 2002.
- (5) The levies referred to in subitem (1), which are payable by a pension fund referred to in -
 - (a) subitems (2) and (4), must be paid not later than 31 October 2002; and
 - (b) subitem (3), must be paid partially not later than 30 June 2002 and the balance not later than 31 October 2002.

Levy for Pension Funds Adjudicator

- 4. In respect of a pension fund registered or provisionally registered in terms of the Pension Funds Act, 1956, including a retirement annuity fund as defined in section 1 of the Income Tax Act, 1962, the levy for the Pension Funds Adjudicator is an amount of R1,03 per member of such fund and any other person who receives regular periodic payments from such fund. This levy

may be paid with the levy referred to in item 3(1), where applicable, and is payable on the date specified in item 3(5).

Levy on retirement annuity fund

5. (1) In respect of a retirement annuity fund referred to in item 3(1), the levy is an amount of R505 plus an additional amount equal to 0.0054 % of the value of the assets of the fund. The value of the assets of a retirement annuity fund is for the purposes of this subitem -
- (a) in the case of a fund not exempted in terms of section 2(3)(a) of the Pension Funds Act, 1956, read with regulation 1 of the regulations published by Government Notice No. R.98 of 26 January 1962, the value of those assets of the fund determined at the time of the valuation thereof by the insurer for the purpose of determining its liabilities excluded in item 8(2)(b) from the definition of "liabilities", as well as any other assets held by the fund to enable it to meet its obligations towards its members; and
 - (b) in the case of a fund exempted in terms of section 2(3)(a) of the Pension Funds Act, 1956, read with regulation 1 of the regulations published by Government Notice No. R. 98 of 26 January 1962, the value of those assets of the fund determined at the time of the valuation thereof by the insurer for the purpose of determining its liabilities excluded in item 8(2)(b) from the definition of "liabilities".
- (2) The calculation of the value of the assets of a retirement annuity fund must include the value of a contract, if any, in which a long-term insurer, in return for the payment of a premium, undertakes to provide policy benefits for the purpose of funding in whole or in part the liability of a retirement annuity fund to provide benefits to its members in terms of its rules.

(3) The levy referred to in subitem (1) which are payable by a retirement annuity fund referred to in -

(a) subitem 1 (a), must be paid not later than 31 October 2002;

(a) subitem 1 (b) must be paid partially not later than 30 June 2002 and the balance not later than 31 October 2002.

Levy on friendly societies

6. (1) In respect of a friendly society registered or provisionally registered in terms of section 3(2)(a) of the Friendly Societies Act, 1956 (Act No. 25 of 1956), the levy is an amount of R85 plus an additional amount of 75c per member of such society (excluding a person who receives policy benefits under a contract which relates exclusively to such particular person and is issued by a long-term insurer registered or deemed to be registered in terms of the Long-term Insurance Act, 1998), or R1 800, which total amount is the lesser.

(2) The calculation of the levy referred to in subitem (1) is based on the number of members who contribute to the society, as that number is reflected in the latest available statistics on file with the Board on 31 August 2002 and furnished to the relevant Registrar in terms of any law.

(3) The levy referred to in subitem (1) must be paid not later than 31 October 2002.

Levy on short-term insurers and underwriters at Lloyd's

7. (1) In respect of an insurer registered in terms of the Short-term Insurance Act, 1998 (Act No. 53 of 1998), to carry on short-term insurance business, the levy shall be based on estimated gross premium income, including any rebates, for the insurer's financial year

ending after 1 April of the levy year, adjusted after the end of its financial year in accordance with its actual audited gross premium income, including any rebates. Irrespective of the length of the financial period of the insurer, the levy shall be an amount equal to 0,08% of the first R60 million gross premium income, including any rebates, plus 0,0185% thereafter, or R8 000, whichever total amount is the greater. The rate in force as at the end of the financial period of the insurer shall be applicable for the whole of the period ending on such date.

- (2) In respect of a person appointed in terms of section 57(1) of the Short-term Insurance Act, 1998, the levy shall be based on estimated gross premium income for the calendar year ending on 31 December of the levy year, but adjusted annually after 31 December in accordance with the gross premium income which was received on behalf of underwriters at Lloyd's in the Republic for the previous calendar year as published in the Annual Report of the Registrar of Short-term Insurance. The levy shall be an amount equal to 0,08% of the first R60 million gross premium income plus 0,0185% thereafter, or R8 000, whichever total amount is the greater.
- (3) The levy based on estimated premium income shall be paid in two instalments before or on 30 June and 31 October of the levy year. The adjustment referred to in sub item (1) shall be combined with the first or second payment after the end of the insurer's financial year. In the case of Lloyd's it shall be combined with the October payment.

Levy on long-term insurers

8. (1) In respect of a long-term insurer which is registered or deemed to be registered in terms of the Long-term Insurance Act, 1998, (Act No. 52 of 1998), and authorised to –
 - (a) enter into one or more than one disability policy, fund policy, health policy, life policy or sinking fund policy or one or more of those policies and an assistance policy, the levy is an

amount of R30 800 plus 0,0054% of the liabilities under unmatured long-term policies; or

- (b) enter into an assistance policy only, the levy is an amount of R3 080 plus 0,0054% of the liabilities under unmatured long-term policies.
- (2) The expression "liabilities under unmatured long-term policies" in sub-items (1)(a) and (b) means –
 - (a) the liabilities as determined at the end of the long-term insurer's financial year which ended in the calendar year preceding the levy year, and the value of such liabilities are the net liabilities under unmatured policies reflected against the item "Total Policy Liabilities" in column 9 of Statement C4 of Form LT2000, or means, if the long-term insurer had no financial year which ended in the calendar year preceding the levy year, the liabilities as determined at the end of the long-term insurer's financial year which ended in the calendar year preceding the previous levy year, and the value of such liabilities are the net liabilities under unmatured policies reflected against item 2 in column 6 of Statement O of Form F247(99), but
 - (b) excludes the liabilities under a contract, in terms of which the long-term insurer, in return for the payment of a premium, undertakes to provide policy benefits for the purpose of funding in whole or in part the liability of a friendly society, as defined in section 1 of the Friendly Societies Act, 1956, or a pension fund organisation, as defined in section 1 of the Pension Funds Act, 1956, to provide benefits to its members in terms of its rules: Provided that such excluded liabilities do not include liabilities under a contract relating exclusively to a particular member of a friendly society, or a pension fund organisation or to the surviving spouse, children, dependants or nominees of a particular member of such friendly society or pension fund organisation.

- (3) A long-term insurer which was registered or deemed to be registered in terms of the Long-term Insurance Act, 1998, -
- (a) on 1 April of the levy year, must pay the full levies referred to in subitems (1)(a) and (b); or
 - (b) after 1 April but not after 1 October of the levy year, must pay half the levies referred to in subitems (1)(a) and (b) in one amount as the only payment, before or on 31 October of the levy year.
- (4) The levies referred to in subitem (3)(a) must be paid in two instalments, namely -
- (a) 50% of the levy or, if the actual amount is not available, a reasonable estimate of such levy based on a reasonable estimate of the value of the liabilities referred to in subitem (2), before or on 30 June of the levy year; and
 - (b) the balance before or on 31 October of the levy year; and
 - (c) if the payments were based on an estimate as referred to in subitem (4)(a), an adjustment in accordance with the actual value of the liabilities referred to in subitem (2) must be combined with the next levy payment after such actual value has been determined and furnished to the Board.

Levy on intermediaries

9. (1) In respect of an agent, broker or other person referred to in section 45 of the Short-term insurance Act, 1998, the levy is an amount equal to 0,0225% of the total gross premiums as reported on by an auditor or accounting officer, as the case may be, in terms of regulation 4.4 under the said Act, which was received by such agent, broker or other person during his most recent financial year on behalf of registered insurers, and underwriters at Lloyd's, or R70, whichever total amount is the greater.

- (2) The levy referred to in subitem (1), must be paid not later than 30 September of the levy year and shall be based on the total gross premiums on 31 July of each levy year as provided by the South African Insurance Association.

Levy on unit trust schemes in securities other than property shares

10. In respect of unit trust schemes in securities other than property shares, as referred to in the Unit Trusts Control Act, 1981 (Act No. 54 of 1981), the levy is a total amount of R3 620 925 for all such schemes registered in terms of section 4 of the said Act at any time during the levy year. The amount shall be payable in four quarterly instalments on or before 30 June, 30 September, 31 December and 31 March of the levy year. The quarterly amounts are paid on the basis of statistics as at the end of the preceding quarter and are apportioned amongst all unit trust management companies registered at that date. The calculation of levies due is as follows: 10% apportioned equally between all management companies; 60% apportioned according to the number of unit portfolios administered by each management company; and 30% apportioned in proportion to the total assets under management by each management company.

Levy on foreign collective investment schemes

11. (1) In respect of foreign collective investment schemes approved in terms of section 37A of the Unit Trusts Control Act, 1981, the levy is paid in four quarterly instalments, each instalment consisting of-
- (a) R2 850 in respect of each scheme; plus
 - (b) R1 427,50 in respect of each portfolio, fund or sub-scheme; plus
 - (c) 0,000151% of the nett amount of assets managed on behalf of South African investors:

Provided that if an approved foreign collective investment scheme is not an associate member of The Association of Unit Trusts of South Africa, the amount payable in terms of paragraph (b) is doubled.

- (2) The amounts shall be payable in four quarterly instalments on or before 30 June, 30 September, 31 December and 31 March of the levy year. The amounts are calculated on the basis of statistics as at the end of the preceding quarter, which statistics must be furnished to the Registrar within 30 days after such quarter end.
- (3) For the purposes of subitem (2) the statistics to be furnished to the relevant Registrar must contain details of all sales and redemptions or buy-backs in South Africa.
- (4) Levies are payable in respect of all months falling within any relevant quarter.

Levy on unit trust schemes in property shares

12. In respect of a management company of a unit trust scheme in property shares, as referred to in the Unit Trusts Control Act, 1981, the levy is an amount of R37 232 on every unit portfolio of such scheme, payable by such management company not later than 30 June of the levy year.

Levy on participation bond schemes

13. (1) In respect of a manager of a participation bond scheme exempted in terms of section 37 of the Unit Trusts Control Act, 1981, the levy is an amount of R3 707 plus an amount calculated by multiplying the aggregate amount owing by mortgagors on 31 December of the year preceding the levy year, by the figure of 0,00790%.
- (2) The levy referred to in subitem (1), must be paid not later than 30 June of the levy year.

Levy on stock exchanges

14. (1) In respect of a stock exchange licensed in terms of the Stock Exchanges Control Act, 1985 (Act No. 1 of 1985), the levy is an amount of R3 454 200.
- (2) The levy referred to in subitem (1), must be paid not later than 30 June of the levy year.

Levy on financial exchanges

15. (1) In respect of the Bond Exchange of South Africa, licensed in terms of the Financial Markets Control Act, 1989 (Act No. 55 of 1989), the levy is an amount of R1 368 000.
- (2) The levy referred to in subitem (1) must be paid not later than 30 June of the levy year.

Levy on investment managers

16. (1) A person, or a person who falls within a category of persons (hereinafter referred to as an investment manager), who has been approved in terms of section 4 of the Stock Exchanges Control Act, 1985, or section 5 of the Financial Markets Control Act, 1989, on or before 31 December of the year preceding the levy year, must pay on or before 30 June of the levy year, a levy calculated as follows:

(a) a base amount of R2 844; and

(b) $A \times 0,00000912$

where A = the total value of investments managed as contemplated in section 4 of the Stock Exchanges Control Act, 1985, or section 5 of the Financial Markets Control Act, 1989, as the case may be, on 31 December of the year preceding the levy year subject to a maximum of R24 956 billion: Provided that investments under management held in a foreign currency,

must be included at the exchange rate published in the Press as at that date.

- (2) An investment manager approved between 1 January of the year preceding the levy year and 30 June of the levy year (both days included), must pay on or before 31 October of the levy year, a levy calculated as follows:

(a) a base amount of 0,5 x R2 844; and

(b) $0,5 \times [A \times 0,00000912]$

where A = the total value of investments managed as contemplated in section 4 of the Stock Exchanges Control Act, 1985, or section 5 of the Financial Markets Control Act, 1989, as the case may be, on 30 June of the levy year, subject to a maximum of 12 478 billion: Provided that investments under management held in a foreign currency, must be included at the exchange rate published in the Press as at that date.

Levy on central securities depositories

17. (1) In respect of –

- (a) Central Depository Ltd., a central securities depository registered in terms of section 9 of the Custody and Administration of Securities Act, 1992 (Act No. 85 of 1992), the levy is an amount of R243 960; and
- (b) Share Transactions Totally Electronic Ltd., a central securities depository registered likewise, the levy is an amount of R741 000.

- (2) The levies referred to in paragraphs (a) and (b) of subitem (1) must be paid by the central securities depository concerned not later than 30 June of the levy year.

Levy on financial markets in respect of insider trading

18. (1) The levy for the payment of the costs of performing the functions of the Board and the Insider Trading Directorate in terms of the Insider Trading Act, 1998 (Act No 135 of 1998), is payable by the exchanges of South Africa, namely the JSE Securities Exchange of South Africa and the Bond Exchange of South Africa. The total levy for the year amounts to R6 954 000.

(2) The total levy is calculated and payable on the following basis:

(a) The JSE Securities Exchange of South Africa to pay the amount of R1 390 800, being 20% of the total levy, before or on 30 June of the levy year.

(b) The Bond Exchange of South Africa to pay the amount of R695 400, being 10 % of the total levy, before or on 30 June of the levy year.

(c) The balance of the total levy, being R4 867 800, is payable in four instalments on a user-pay basis by the exchanges where insider trading investigations were executed. The amount is payable in quarterly instalments on or before 30 June, 30 September, 31 December and 31 March of the levy year.

(3) In addition to the total levy referred to in subitem (1), the legal costs actually incurred by the Board in respect of insider trading litigation are payable quarterly in arrears by the relevant exchange.

GENERAL**Payment of levies**

19. (1) The levies and interest (if any) referred to in this Notice shall, subject to the provisions of this Notice, be payable by a financial institution concerned to the Board by means of a cheque, postal order or money order, or a money transfer.

- (2) On amounts of overdue levies, interest will be charged at a rate equal to the prevailing prime overdraft rate of the Standard Bank of South Africa Ltd.
- (3) The levies referred to in this Schedule are inclusive of VAT.

Applications for exemption

20. (1) An application by any financial institution for the granting under section 15A (4) of the Act of exemption from a provision of this Notice shall be submitted in writing to the Executive Officer, Financial Services Board, P O Box 35655, Menlo Park, 0102; on a date at least one month before the date on which the exemption is in accordance with the application to take effect.
- (2) Such application shall contain full particulars of the financial institution, the authorisation of the persons signing the application and the date on which the exemption is to take effect, if granted, and shall set out fully the reasons for the application.
- (3) The application shall-
 - (a) contain an affirmation by the financial institution concerned to provide, on receipt of any such request, the Executive Officer of the Board forthwith with any other or further information or particulars which the Board may require in connection with the institution or application concerned; and
 - (b) contain particulars of the address at which the institution will accept service by the Board of any notice contemplated in section 15A (4) (b) (ii) of the Act.
- (4) A notice referred to in section 15A (4) (b) (ii) of the Act shall on the authority of the Board be served by the Executive Officer by registered post at the address furnished by the financial institution in accordance with subitem (3) (b) in its application for exemption.

Consolidated payments

21. Where in any particular levy year a body regarded by the Board as fully representative of a category of financial institutions, offers to make a consolidated payment of levies on behalf of that category in terms of an agreement concluded between such category and the body, the Board may accept such offer if the payment is made in accordance with the provisions of this Notice: Provided that if for any reason such consolidated payment is not so made on the relevant dates of payment, every individual financial institution concerned shall remain fully responsible for the individual payment payable by it, plus interest (if any) on that amount calculated in accordance with item 19 (2).

Withdrawal of notices and saving

22. (1) Board Notice 109 of 22 June 2001 is, subject to subitem (2), withdrawn.
- (2) If on the date of coming into operation of this Notice a financial institution has not yet fully paid a levy and interest due thereon, as imposed in terms of a provision of a notice mentioned in subitem (1), any such provision, together with any other provision of such notice which relates to the first-mentioned provision, shall be deemed in respect of the institution concerned and the relevant due amount not to be withdrawn by subitem (1) until such debt is fully discharged.

RAADSKENNISGEWING 60 VAN 2002**RAAD OP FINANSIËLE DIENSTE****WET OP DIE RAAD OP FINANSIËLE DIENSTE, 1990****HEFFINGS OP FINANSIËLE INSTELLINGS**

Die Raad op Finansiële Dienste bedoel in artikel 2 van die Wet op die Raad op Finansiële Dienste, 1990 (Wet No. 97 van 1990), lê hierby kragtens artikel 15A van genoemde Wet die heffings in die Bylae aan finansiële instellings op.

Op las van die Raad op Finansiële Dienste.


G MARCUS

Voorsitter: Raad op Finansiële Dienste

BYLAE**Woordomskrywings**

1. In hierdie Kennisgewing het enige woord of uitdrukking waaraan 'n betekenis in 'n wet op finansiële dienste verleen word, die betekenis aldus daaraan geheg, en, tensy uit die samehang anders blyk, beteken-
 - (i) **"betrokke Registrateur"** die Registrateur vermeld in 'n betrokke wet op finansiële dienste; (iv)
 - (ii) **"die Wet"** die Wet op die Raad op Finansiële Dienste, 1990 (Wet No. 97 van 1990); (v)
 - (iii) **"heffingsjaar"** die tydperk vanaf 1 April 2002 tot 31 Maart 2003 en, behoudens hierdie Kennisgewing en enige wysiging of herroeping daarvan, so 'n ooreenstemmende tydperk in daaropvolgende jare, ten opsigte waarvan heffings opgelê word; (iii)

- (iv) "Raad" die Raad op Finansiële Dienste bedoel in die Wet; (i)
- (v) "wet op finansiële dienste" die Wet, en enige ander wet waarna in paragraaf (a) van die omskrywing van "finansiële instelling" in artikel 1 van die Wet verwys word. (ii)

Oplê van heffings

2. Die heffing vermeld in 'n item van hierdie Kennisgewing word hierby ten opsigte van die finansiële instelling in die item bedoel en die heffingsjaar opgelê.

Heffing op pensioenfondse

3. (1) Ten opsigte van 'n pensioenfonds wat ingevolge die Wet op Pensioenfondse 1956 (Wet No. 24 van 1956), geregistreer of voorlopig geregistreer is (insluitend 'n bewaringsfonds), uitgesonderd 'n uittredingsannuïteitsfonds soos omskryf in artikel 1 van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), is die heffing 'n bedrag van R505, plus 'n bykomende bedrag van R4,17 per lid van sodanige fonds en R4,17 ten opsigte van elke ander persoon wat gereelde periodieke betalings uit sodanige fonds ontvang, of R834 985, watter totale bedrag die kleinste is. 'n Pensioenfonds wat onder 'n sambreelskema geregistreer is, moet 'n bykomende heffing van R131 betaal ten opsigte van elke geregistreerde deelnemende werkgewer vir wie 'n stel spesiale reëls bestaan. Die maksimum heffing geld ten opsigte van elke deelnemende werkgewer en nie ten opsigte van die sambreelskema as sodanig nie.
- (2) In die geval van 'n pensioenfonds wat nie ingevolge artikel 2(3)(a) van die Wet op Pensioenfondse, 1956, saamgelees met regulasie 1 van die Regulasies gepubliseer by Goewermentskennisgewing No. R. 98 van 26 Januarie 1962, vrygestel is nie, word die berekening van die heffing in subitem (1) bedoel, gebaseer op die getal lede en ander persone in daardie subitem bedoel, soos daardie getal blyk uit die jongste statistieke wat by die betrokke Registrateur ingevolge enige wet ingedien is en op 31 Augustus 2002 by die Raad geliasseer is. Indien 'n oordrag van lede aan die gang is

wat op 31 Augustus 2002 nog nie afgehandel is nie, moet die oordraggewende fonds die heffing betaal ten opsigte van die lede wat oorgedra word.

- (3) In die geval van 'n pensioenfonds wat ingevolge artikel 2(3)(a) van die Wet op Pensioenfondse, 1956, saamgelees met regulasie 1 van die regulasies gepubliseer by Goewermentskennisgewing No. R.98 van 26 Januarie 1962, vrygestel is, word die berekening van die heffing in subitem (1) bedoel, gebaseer op die getal lede en ander persone in daardie subitem bedoel, soos daardie getal blyk uit die jongste statistieke wat by die betrokke Registrateur teen 30 April 2002 ingevolge enige wet ingedien is. Indien 'n oordrag van lede aan die gang is wat op 30 April 2002 nog nie afgehandel is nie, moet die oordraggewende fonds die heffing betaal ten opsigte van die lede wat oorgedra word.
- (4) In die geval van 'n pensioenfonds wat kragtens artikel 2(2) van die Wet op Pensioenfondse, 1956, van die bepalings, behalwe artikels 3, 4(1) en (2), van daardie Wet vrygestel is, word die berekening van die heffing in subitem (1) bedoel, gebaseer op die getal lede en ander persone in daardie subitem bedoel wat Suid-Afrikaanse burgers is, en woonagtig is in die Republiek, soos daardie getal blyk uit die jongste statistieke wat by die betrokke Registrateur ingevolge enige wet ingedien is en op 31 Augustus 2002 by die Raad geliasseer is.
- (5) Die heffings bedoel in subitem (1), wat betaalbaar is deur 'n pensioenfonds bedoel in -
 - (a) subitem (2) en (4), word nie later nie as 31 Oktober 2002 betaal; en
 - (b) subitem (3), word gedeeltelik betaal nie later nie as 30 Junie 2002 en die balans nie later nie as 31 Oktober 2002.

Heffing vir die Pensioenfondsberegter

4. Ten opsigte van 'n pensioenfonds wat ingevolge die Wet op Pensioenfondse, 1956, geregistreer of voorlopig geregistreer is, insluitende 'n uittredingsannuïteitsfonds soos omskryf in artikel 1 van die Inkomstebelastingwet, 1962, is die heffing vir die Pensioenfondsberegter 'n bedrag van R1,03 per lid van sodanige fonds en elke persoon wat gereeld periodieke betalings uit sodanige fonds ontvang. Hierdie heffing kan saam met die heffing bedoel in item 3(1), waar toepaslik, betaal word, en is betaalbaar op die datum bepaal in item 3(5).

Heffing op uittredingsannuïteitsfonds

5. (1) Ten opsigte van 'n uittredingsannuïteitsfonds bedoel in item 3(1), is die heffing 'n bedrag van R505 plus 'n bykomende bedrag gelyk aan 0,0054 % van die waarde van die fonds se bates. Die waarde van die bates van 'n uittredingsannuïteitsfonds is vir die doeleindes van hierdie subitem -
- (a) in die geval van 'n fonds wat nie ingevolge artikel 2(3)(a) van die Wet op Pensioenfondse, 1956, saamgelees met regulasie 1 van die Regulasies gepubliseer by Goewermentskennisgewing No. R. 98 van 26 Januarie 1962, vrygestel is nie, die waarde van daardie bates van die fonds bepaal by die waardering daarvan deur die versekeraar met die oog op die bepaling van sy verpligtinge wat deur item 8(2)(b) uitgesluit word van die omskrywing van "verpligtinge", asook enige ander bates deur die fonds gehou om sy verpligtinge ten opsigte van sy lede na te kom; en
- (b) in die geval van 'n fonds wat ingevolge artikel 2(3)(a) van die Wet op Pensioenfondse, 1956, saamgelees met regulasie 1 van die Regulasies gepubliseer by Goewermentskennisgewing No. R. 98 van 26 Januarie 1962, vrygestel is, die waarde van daardie bates van die fonds bepaal by die waardering daarvan deur die versekeraar met die

oog op die bepaling van sy verpligtinge wat deur item 8(2)(b) uitgesluit word van die omskrywing van "verpligtinge".

- (2) Die berekening van die waarde van die bates van 'n uittredingsannuïteitsfonds moet die waarde van 'n kontrak, indien enige, insluit, waarin 'n langtermynversekeraar, in ruil vir 'n premie, onderneem om polisvoordele te verskaf vir die doel van die volle of gedeeltelike befondsing van die verpligting van 'n uittredingsannuïteitsfonds om voordele aan sy lede ingevolge sy reëls te verskaf.
- (3) Die heffing bedoel in subitem (1), wat betaalbaar is deur 'n uittredingsannuïteitsfonds in -
 - (a) subitem (1) (a), moet nie later nie as 31 Oktober 2002 betaal word;
 - (b) subitem 1 (b) moet gedeeltelik betaal word nie later nie as 30 Junie 2002 en die balans nie later nie as 31 Oktober 2002.

Heffing op onderlinge hulpverenigings

6. (1) Ten opsigte van 'n onderlinge hulpvereniging wat ingevolge artikel 3(2)(a) van die Wet op Onderlinge Hulpverenigings, 1956 (Wet No. 25 van 1956), geregistreer of voorlopig geregistreer is, is die heffing 'n bedrag van R85 plus 'n bykomende bedrag van 75c per lid van sodanige vereniging (uitgesonderd 'n lid wat polisvoordele ontvang ingevolge 'n kontrak wat uitsluitlik op die bepaalde lid betrekking het en wat uitgereik is deur 'n langtermynversekeraar geregistreer of geag geregistreer te wees kragtens die Langtermynversekeringswet, 1998), of R1 800, watter totale bedrag die kleinste is.
- (2) Die berekening van die heffing bedoel in subitem (1) word gebaseer op die getal lede wat tot die vereniging bydra, soos daardie getal blyk uit die jongste beskikbare statistieke geliasseer by die Raad op 31 Augustus 2002 en by die betrokke Registrateur ingedien ingevolge enige wet.

- (3) Die heffing bedoel in subitem (1) word nie later nie as 31 Oktober 2002 betaal.

Heffing op korttermynversekeraars en onderskrywers van Lloyd's

7. (1) Ten opsigte van 'n versekeraar wat ingevolge die Korttermynversekeringswet, 1998 (Wet No. 53 van 1998), geregistreer is om korttermynversekeringsbesigheid te dryf, word die heffing gebaseer op beraamde bruto premie-inkomste, insluitend enige rabatte, vir die versekeraar se boekjaar wat na 1 April van die heffingsjaar eindig, aangesuiwer na die einde van sy boekjaar in ooreenstemming met sy werklike geouditeerde bruto premie-inkomste, insluitend enige rabatte. Ongeag die lengte van die finansiële periode van die versekeraar, is die heffing 'n bedrag gelyk aan 0,08% van die eerste R60 miljoen bruto premie-inkomste, insluitend enige rabatte, plus 0,0185% daarna, of R8 000, watter totale bedrag ookal die grootste is. Die koers van krag aan die einde van die finansiële periode van die versekeraar sal van toepassing wees vir die hele periode wat op daardie datum eindig.
- (2) Ten opsigte van 'n persoon aangestel ingevolge artikel 57(1) van die Korttermynversekeringswet, 1998, word die heffing gebaseer op beraamde bruto premie-inkomste vir die kalenderjaar wat op 31 Desember van die heffingsjaar eindig, maar wat jaarliks na 31 Desember aangesuiwer word in ooreenstemming met die bruto premie-inkomste wat ten behoeve van onderskrywers van Lloyd's in die Republiek vir die vorige kalenderjaar ontvang is soos in die Jaarverslag van die Registrateur van Korttermynversekeringswese gepubliseer. Die heffing is 'n bedrag gelyk aan 0,08% van die eerste R60 miljoen bruto premie-inkomste plus 0,0185% daarna, of R8 000, watter totale bedrag ookal die grootste is.
- (3) Die heffing op beraamde premie-inkomste word betaal in twee paaielemente voor of op 30 Junie en 31 Oktober van die heffingsjaar. Die aansuiwering

bedoel in subitem (1) word gekombineer met die eerste of tweede betaling na die einde van 'n versekeraar se boekjaar. In die geval van Lloyd's word dit gekombineer met die Oktober paaient.

Heffing op langtermynversekeraars

8. (1) Ten opsigte van 'n langtermynversekeraar wat ingevolge die Langtermynversekeringswet, 1998 (Wet No. 52 van 1998), geregistreer is of geag geregistreer te wees en gemagtig is om -
- (a) een of meer as een amortisasiepolis, fondspolis, gesondheidspolis, lewenspolis of ongeskiktheidspolis of een of meer van daardie polisse en 'n bystandspolis af te sluit, is die heffing 'n bedrag van R30 800 plus 0,0054% van die verpligtinge ingevolge onafgeloste langtermynpolisse; of
 - (b) alleenlik 'n bystandspolis af te sluit, is die heffing 'n bedrag van R3 080 plus 0,0054% van die verpligtinge ingevolge onafgeloste langtermynpolisse.
- (2) Die uitdrukking "verpligtinge ingevolge onafgeloste langtermynpolisse" in subitems (1)(a) en (b) beteken -
- (a) die verpligtinge soos bepaal aan die einde van die versekeraar se boekjaar wat in die kalenderjaar wat die heffingsjaar voorafgaan, ten einde geloop het, en die waarde van sodanige verpligtinge is die netto verpligtinge kragtens onafgeloste polisse gereflekteer teen die item "Total Policy Liabilities" in kolom 9 van Staat C4 van Vorm LT2000, of beteken, indien die langtermynversekeraar geen boekjaar wat in die kalenderjaar wat die heffingsjaar voorafgaan ten einde geloop het, gehad het nie, die verpligtinge soos bepaal aan die einde van die versekeraar se boekjaar wat in die kalenderjaar wat die vorige heffingsjaar voorafgaan, ten einde geloop het, en die waarde van sodanige verpligtinge is die netto verpligtinge kragtens onafgeloste polisse gereflekteer teen item 2 in kolom 6 van Staat O van Vorm F247(99), maar

- (b) nie die verpligtinge nie ingevolge 'n kontrak ingevolge waarvan 'n langtermynversekeraar, in ruil vir 'n premie, onderneem om polisvoordele te verskaf vir die doel van die volle of gedeeltelike befondsing van die verpligting van 'n onderlinge hulpvereniging soos omskryf in artikel 1 van die Wet op Onderlinge Hulpverenigings, 1956, of 'n pensioenfondsorganisasie soos omskryf in artikel 1 van die Wet op Pensioenfondse, 1956, om voordele aan sy lede ingevolge sy reëls te verskaf: Met dien verstande dat die verpligtinge wat van die omskrywing uitgesluit is, nie verpligtinge insluit nie ingevolge 'n kontrak wat uitsluitlik betrekking het op 'n bepaalde lid van 'n onderlinge hulpvereniging, of 'n pensioenfondsorganisasie, of op die oorlewende gade, kinders, afhanklikes of benoemdes van 'n bepaalde lid van die onderlinge hulpvereniging of pensioenfondsorganisasie.
- (3) 'n Langtermynversekeraar wat ingevolge die Langtermynversekeringswet, 1998, geregistreer is of geag geregistreer te wees -
- (a) op 1 April van die heffingsjaar, moet die volle heffings in subitem (1)(a) en (b) bedoel, betaal; of
- (b) na 1 April maar nie na 1 Oktober van die heffingsjaar nie, moet die helfte van die heffings in subitem (1)(a) en (b) bedoel, in een bedrag betaal as die enigste betaling, voor of op 31 Oktober van die heffingsjaar.
- (4) Die heffings in subitem (3)(a) bedoel moet in twee paalemente betaal word, naamlik -
- (a) 50% van die heffing of, sou die werklike bedrag nie beskikbaar wees nie, 'n redelike skatting van sodanige heffing gebaseer op 'n redelike beraming van die waarde van die verpligtinge in subitem (2) bedoel, voor of op 30 Junie van die heffingsjaar; en
- (b) die balans voor of op 31 Oktober van die heffingsjaar; en
- (c) indien die paalemente gebaseer is op 'n skatting soos in subitem (4)(a)

bedoel, sal 'n regstelling in ooreenstemming met die werklike waarde van die verpligtinge soos in subitem (2) bedoel gekombineer word met die volgende heffing paalement nadat sodanige werklike waarde vasgestel en aan die Raad verskaf is.

Heffing op tussengangers

9. (1) Ten opsigte van 'n agent, makelaar of ander persoon bedoel in artikel 45 van die Korttermynversekeringswet, 1998, is die heffing 'n bedrag gelyk aan 0,0225% van die totale bruto premies waaroor verslag gedoen is deur 'n ouditeur of rekenkundige beampte, na gelang van die geval, ingevolge regulasie 4.4 kragtens genoemde Wet, wat deur sodanige agent, makelaar of ander persoon gedurende sy jongste boekjaar ten behoeve van geregistreerde versekeraars en onderskrywers by Lloyd's ontvang is, of R70, watter totale bedrag ookal die grootste is.
- (2) Die heffing bedoel in subitem (1), moet nie later nie as 30 September van die heffingsjaar betaal word en word gebaseer op die totale bruto premies op 31 Julie van elke heffingsjaar soos verskaf deur die Suid-Afrikaanse Versekerings-vereniging.

Heffing op effekte-trustskemas in ander effekte as eiendomsaandele

10. Ten opsigte van effekte-trustskemas in ander effekte as eiendomsaandele, soos bedoel in die Wet op Beheer van Effekte-trustskemas, 1981 (Wet No. 54 van 1981), is die heffing 'n totale bedrag van R3 620 925 vir al sodanige skemas wat kragtens artikel 4 van genoemde Wet geregistreer is te eniger tyd gedurende die heffingsjaar. Die bedrag is betaalbaar in vier kwartaallikse paalemente op of voor 30 Junie, 30 September, 31 Desember en 31 Maart van die heffingsjaar. Die kwartaallikse bedrae word betaal op die grondslag van statistiek soos aan die einde van die voorafgaande kwartaal en word verdeel tussen alle bestuursmaatskappye van effekte-trustskemas wat op daardie datum geregistreer is. Die berekening van die verskuldigde heffings is soos volg: 10% in gelyke mate verdeel tussen alle bestuursmaatskappye; 60% verdeel ooreenkomstig die getal effektegroepe

geadministreer deur elke bestuursmaatskappy; en 30% verdeel in verhouding tot die totale bates onder bestuur deur elke bestuursmaatskappy.

Heffing op buitelandse kollektiewe beleggingskemas

- 11.** (1) Ten opsigte van buitelandse kollektiewe beleggingskemas goedgekeur ingevolge artikel 37A van die Wet op Beheer van Effekte-trustskemas, 1981, is die heffing betaalbaar in vier kwartaallikse paalemente en elke paalement bestaan uit -

- (a) R 2 850 ten opsigte van elke skema; plus
- (b) R1 472,50 ten opsigte van elke effektegroep, fonds of subskema; plus
- (c) 0,000151% van die netto bates onder bestuur namens Suid-Afrikaanse beleggers:

Met dien verstande dat indien 'n goedgekeurde buitelandse kollektiewe beleggingskema nie 'n geassosieerde lid van Die Vereniging van Effektetrusts van Suid-Afrika is nie, die bedrag betaalbaar ingevolge paragraaf (b) verdubbel word.

- (2) Die heffing is betaalbaar in vier kwartaallikse bedrae op of voor 30 Junie, 30 September, 31 Desember en 31 Maart van die heffingsjaar. Die bedrag word bereken op die grondslag van statistieke soos aan die einde van die voorafgaande kwartaal, welke statistieke binne 30 dae na sodanige einde aan die Registrateur voorsien moet word.

- (3) Vir die doeleindes van subitem (2), moet die statistiek wat aan die betrokke Registrateur voorsien word, besonderhede bevat van alle verkope en aflossings of terugkope binne Suid-Afrika.
- (4) Heffings is ten opsigte van alle maande binne enige betrokke kwartaal betaalbaar.

Heffing op effekte-trustskemas in eiendomsaandele

12. Ten opsigte van 'n bestuursmaatskappy van 'n effekte-trustskema in eiendomsaandele, soos bedoel in die Wet op Beheer van Effekte-trustskemas, 1981, is die heffing 'n bedrag van R37 232 op elke effektegroep van so 'n skema, betaalbaar deur so 'n bestuursmaatskappy nie later nie as 30 Junie van die heffingsjaar.

Heffing op deelnemingsverbandskemas

13. (1) Ten opsigte van 'n bestuurder van 'n deelnemingsverbandskema wat ingevolge artikel 37 van die Wet op Beheer van Effekte-trustskemas, 1981, vrygestel is, is die heffing 'n bedrag van R3 707 plus 'n bedrag wat bereken word deur die totale bedrag verskuldig deur verbandgewers op 31 Desember van die jaar wat die heffingsjaar voorafgaan, te vermenigvuldig met die syfer 0,00790%.
- (2) Die heffing bedoel in subitem (1) moet nie later nie as 30 Junie van die heffingsjaar betaal word.

Heffing op aandelebeurse

14. (1) Ten opsigte van 'n aandelebeurs wat ingevolge die Wet op Beheer van Aandelebeurse, 1985 (Wet No. 1 van 1985), gelisensieer is, is die heffing 'n bedrag van R3 454 200.

- (2) Die heffing bedoel in subitem (1), moet nie later as 30 Junie van die heffingsjaar betaal word.

Heffing op finansiële beurse

15. (1) Ten opsigte van die Effektebeurs van Suid-Afrika, wat ingevolge die Wet op Beheer van Finansiële Markte, 1989 (Wet No. 55 van 1989), gelisensieer is, is die heffing 'n bedrag van R1 368 000.

- (2) Die heffing moet nie later as 30 Junie van die heffingsjaar betaal word.

Heffing op beleggingsbestuurders

16. (1) 'n Persoon, of 'n persoon wat in 'n kategorie van persone val (hieronder 'n beleggingsbestuurder genoem), wat voor of op 31 Desember van die jaar wat die heffingsjaar voorafgaan ingevolge artikel 4 van die Wet op Beheer van Aandelebeurse, 1985, of artikel 5 van die Wet op Beheer van Finansiële Markte, 1989, goedgekeur is, moet voor of op 30 Junie van die heffingsjaar, 'n heffing betaal wat soos volg bereken is:
- (a) 'n grondbedrag van R2 844; en
- (b) $A \times 0,00000912$

waar A = die totale waarde van die beleggings wat bestuur word soos beoog in artikel 4 van die Wet op Beheer van Aandelebeurse, 1985, of artikel 5 van die Wet op Beheer van Finansiële Markte, 1989, na gelang van die geval, op 31 Desember van die jaar wat die heffingsjaar voorafgaan, onderhewig aan 'n maksimum van R24 956 biljoen: Met dien verstande dat die beleggings onder bestuur wat in buitelandse valuta gehou word, ingesluit moet word teen die wisselkoers wat in die Pers op daardie datum gepubliseer is.

- (2) 'n Beleggingsbestuurder goedgekeur tussen 1 Januarie van die jaar wat die heffingsjaar voorafgaan en 30 Junie van die heffingsjaar (albei dae ingesluit), moet voor of op 31 Oktober van die heffingsjaar, 'n heffing betaal wat soos volg bereken is:

- (a) 'n grondbedrag van 0,5 x R2 844; en
- (b) $0,5 \times [A \times 0,00000912]$

waar A = die totale waarde van die beleggings wat bestuur word soos beoog in artikel 4 van die Wet op Beheer van Aandelebeurse, 1985, of artikel 5 van die Wet op Beheer van Finansiële Markte, 1989, na gelang van die geval, op 30 Junie van die heffingsjaar, onderhewig aan 'n maksimum van R12 478 biljoen: Met dien verstande dat die beleggings onder bestuur wat in buitelandse valuta gehou word, ingesluit moet word teen die wisselkoers wat in die Pers op daardie datum gepubliseer is.

Heffing op sentrale effektebewaarnemers

17. (1) Ten opsigte van -

- (a) Sentrale Bewaringsplek Bpk., 'n sentrale effektebewaarnemer geregistreer ingevolge artikel 9 van die Wet op die Bewaring en Administrasie van Effekte, 1992 (Wet No. 85 van 1992), is die heffing 'n bedrag van R243 960; en
- (b) Share Transactions Totally Electronic Ltd., 'n sentrale effektebewaarnemer ook aldus geregistreer, is die heffing 'n bedrag van R741 000.

- (2) Die heffing bedoel in paragrawe (a) en (b) van subitem (1) moet nie later nie as 30 Junie van die heffingsjaar deur die betrokke sentrale effektebewaarnemer betaal word.

Heffing op finansiële markte ten opsigte van binnehandel

- 18.** (1) Die heffing vir die betaling van die koste verbonde aan die uitvoering van die werksaamhede van die Raad en van die Direktoraat op Binnekennistransaksies ingevolge die Wet op Binnekennistransaksies, 1998 (Wet No. 135 van 1998), word betaal deur die beurse van Suid-Afrika, naamlik die JSE Securities Exchange South Africa en die Effektebeurs van Suid-Afrika. Die totale heffing vir die heffingsjaar bedra R6 954 000.
- (2) Die totale heffing word bereken en betaal op die volgende basis:
- (a) Die JSE Securities Exchange South Africa betaal voor of op 30 Junie van die heffingsjaar 20%, dit wil sê R1 390 800, van die totale heffing.
- (b) Die Effektebeurs van Suid-Afrika betaal voor of op 30 Junie van die heffingsjaar 10 %, dit wil sê, R695 400, van die totale heffing.
- (c) Die balans van die totale heffing, naamlik R4 867 800, word in vier paalemente kwartaalliks betaal op 'n gebruiker-betaal basis deur die beurse waar binnehandel ondersoek gedurende die voorafgaande kwartaal uitgevoer is. Die paalemente is betaalbaar voor of op 30 Junie, 30 September, 31 Desember en 31 Maart van die heffingsjaar.
- (3) Bykomend by die totale heffing in subitem (1) bedoel, is die regskoste wat werklik deur die Raad aangegaan is ten opsigte van binnehandel gedingvoering kwartaalliks agterna betaalbaar deur die relevante beurs.

ALGEMEEN**Betaling van heffings**

- 19.** (1) Die heffings en rente (as daar is) daarop in hierdie Kennisgewing bedoel, is behoudens die bepalings van hierdie Kennisgewing, deur die betrokke

finansiële instelling aan die Raad betaalbaar deur middel van 'n tjek, posorder, geldwissel, of 'n geldoordrag.

- (2) Op bedrae van agterstallige heffings word rente teen 'n koers gelykstaande aan die heersende prima oortrekkingskoers van Standard Bank van Suid-Afrika Beperk gehef.
- (3) Die bedrae van heffings in hierdie Kennisgewing bedoel, sluit BTW in.

Aansoeke om vrystelling

20. (1) 'n Aansoek deur 'n finansiële instelling om die verlening kragtens artikel 15A (4) van die Wet van vrystelling van 'n bepaling van hierdie Kennisgewing moet skriftelik gerig word aan die Uitvoerende Beampte, Raad op Finansiële Dienste, Posbus 35655, Menlopark, 0102, op 'n datum minstens een maand voor die datum waarop die vrystelling ooreenkomstig die aansoek in werking moet tree.
- (2) So 'n aansoek moet volledige besonderhede bevat van die finansiële instelling, die magtiging van die persone wat die aansoek onderteken en die datum waarop die vrystelling, indien verleen, in werking moet tree en moet volledig die redes vir die aansoek uiteensit.
- (3) Die aansoek moet-
- (a) 'n bevestiging bevat van die betrokke finansiële instelling om, by ontvangs van so 'n versoek, die Uitvoerende Beampte onverwyld te voorsien van die ander of verdere inligting of besonderhede wat die Raad mag verlang in verband met die betrokke instelling of aansoek; en
 - (b) besonderhede bevat van die adres waar die instelling betekening deur die Raad sal ontvang van enige kennisgewing beoog in artikel 15A (4) (b) (ii) van die Wet.

- (4) 'n Kennisgewing bedoel in artikel 15A (4) (b) (ii) van die Wet word op las van die Raad deur die Uitvoerende Beampte per geregistreerde pos beteken by die adres wat die finansiële instelling ooreenkomstig subitem (3) (b) in sy aansoek om vrystelling verstrek het.

Gekonsolideerde betalings

21. Indien enige liggaam wat deur die Raad as ten volle verteenwoordigend van 'n kategorie finansiële instellings beskou word, in 'n bepaalde heffingsjaar aanbied om 'n gekonsolideerde betaling van heffings te maak namens daardie kategorie ingevolge 'n ooreenkoms aangegaan tussen sodanige kategorie en die liggaam, kan die Raad so 'n aanbod aanvaar indien die betaling gemaak word ooreenkomstig die bepaling van hierdie Kennisgewing: Met dien verstande dat indien om enige rede so 'n gekonsolideerde betaling nie aldus op die voorgeskrewe datums van betaling gemaak word nie, elke afsonderlike betrokke finansiële instelling ten volle aanspreeklik bly vir die heffing deur hom verskuldig plus rente (as daar is) op daardie bedrag bereken ooreenkomstig item 19 (2).

Intrekking van kennisgewings en voorbehoud

22. (1) Raadskennisgewing 109 van 22 Junie 2001 word, behoudens subitem (2), ingetrek.
- (2) Indien op die datum van inwerkingtreding van hierdie Kennisgewing enige finansiële instelling nog nie 'n heffing en rente verskuldig daarop, soos opgelê ingevolge 'n bepaling van 'n kennisgewing in subitem (1) vermeld, ten volle betaal het nie, word enige sodanige bepaling, tesame met enige ander bepaling van sodanige kennisgewing wat verband hou met eersbedoelde bepaling, geag ten opsigte van die betrokke instelling en die betrokke verskuldigde bedrag nog nie deur subitem (1) ingetrek te wees nie totdat sodanige skuld ten volle vereffen is.

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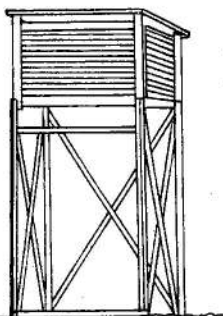
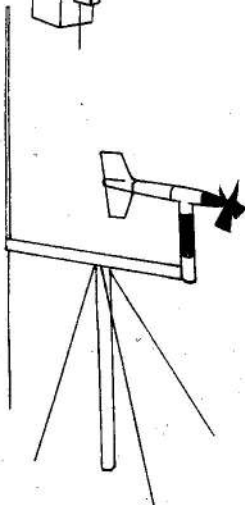
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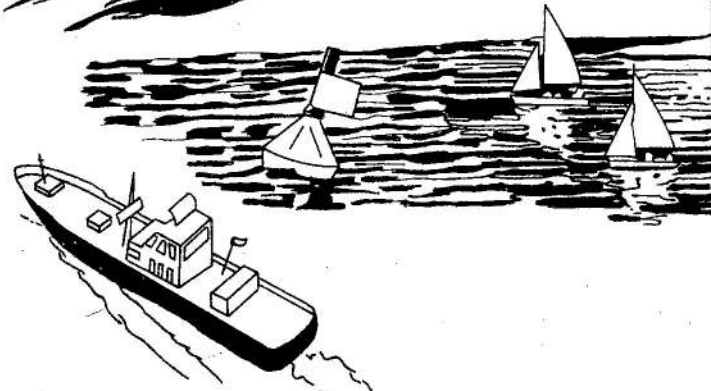
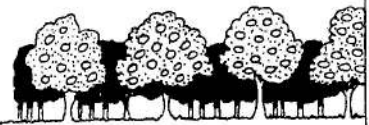
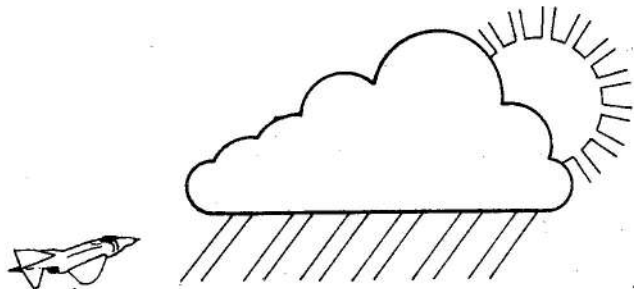
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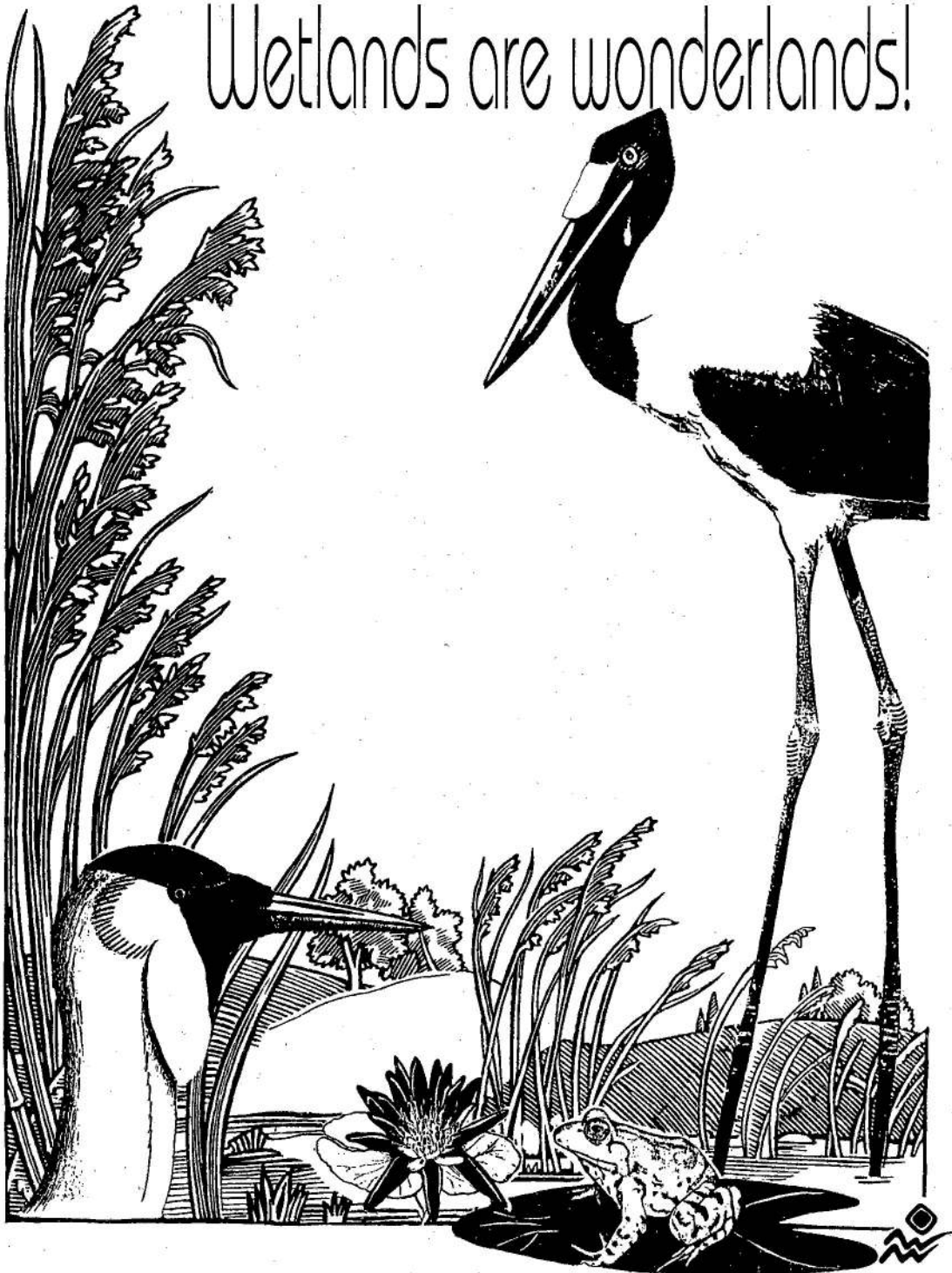


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