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THE PRESIDENCY

No. 1496 27 November 2002

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

No. 46 of 2002: South African Revenue Service Amendment Act, 2002.

DIE PRESIDENSIE

No. 1496 27 November 2002

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

No. 46 van 2002: Wysigingswet op die Suid-Afrikaanse Inkomstediens, 2002.



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Act No. 46, 2002

SOUTH AFRICAN REVENUE SERVICE
AMENDMENT ACT, 2002**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.

(English text signed by the President.)
(Assented to 21 November 2002.)

ACT

To amend the South African Revenue Service Act, 1997, so as to delete, substitute and insert definitions; to expand the objectives of SARS to include a reference to the function of the customs division of SARS; to delete obsolete provisions; to bring the South African Revenue Service Act in line with the Public Finance Management Act, 1999; to make provision for the appointment of advisory committees to advise the Commissioner and the Minister on issues relating to asset management, information technology and human resources and to advise the Minister on the terms and conditions of employment of certain employees in the management structure of SARS; to change the provisions relating to the terms and conditions of employment of employees of SARS; to provide that persons employed by SARS become members of the Government Employees' Pension Fund subject to the rules of the fund relating to membership; to further regulate the determination of the funds of SARS to be appropriated annually by Parliament; to substitute the long title of the South African Revenue Service Act; and to disestablish the SARS Advisory Board; and to provide for matters connected therewith.

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

Amendment of section 1 of Act 34 of 1997

1. Section 1 of the South African Revenue Service Act, 1997 (hereinafter referred to as the principal Act), is hereby amended—

- (a) by the deletion of the definition of "Board";
- (b) by the substitution for the definition of "financial year" of the following definition:

"'financial year' means a financial year defined in section 1 of the [Exchequer Act, 1975 (Act No. 66 of 1975)] Public Finance Management Act, 1999"; and

- (c) by the insertion after the definition of "Minister" of the following definition: "'Public Finance Management Act, 1999' means the Public Finance Management Act, 1999 (Act No. 1 of 1999)";.

Substitution of section 3 of Act 34 of 1997

2. The following section is hereby substituted for section 3 of the principal Act:

ALGEMENE VERDUIDELIKENDE NOTA:

- [] Woorde in vet druk tussen vierkantige hake dui skappings uit bestaande verordeninge aan.
- Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordeninge aan.

(Engelse teks deur die President geteken.)
(Goedgekeur op 21 November 2002.)

WET

Tot wysiging van die Wet op die Suid-Afrikaanse Inkomstediens, 1997, ten einde sekere woordomsrywings te skrap, te vervang en in te voeg; die oogmerke van SAID uit te brei ten einde 'n verwysing na die funksie van die doeane-komponent van SAID in te sluit; uitgediende bepalings te skrap; die Wet op die Suid-Afrikaanse Inkomstediens in ooreenstemming te bring met die Wet op Openbare Finansiële Bestuur, 1999; voorsiening te maak vir die aanstelling van advieskomitees om die Kommissaris en die Minister rakende aangeleenthede wat met batebestuur, inligtingstechnologie en menslike hulpbronne verband hou, te adviseer en die Minister oor die terme en voorwaardes van indienshouding van sekere werknemers in die bestuurstruktuur van SAID te adviseer; die bepalings met betrekking tot die terme en voorwaardes van indienshouding van die werknemers van SAID aan te pas; te bepaal dat persone in diens by SAID lede van die "Government Employees' Pension Fund" word behoudens die reëls van die fonds met betrekking tot lidmaatskap; die vasstelling van die fondse van SAID wat jaarliks deur die Parlement bewillig word verder te reël; die lang titel van die Wet op die Suid-Afrikaanse Inkomstediens te vervang; en die SAID-Adviesraad te ontbind; en om vir aangeleenthede wat daarmee in verband staan voorsiening te maak.

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

Wysiging van artikel 1 van Wet 34 van 1997

1. Artikel 1 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997 (hierna die 5 Hoofwet genoem), word hierby gewysig—

(a) deur die omskrywing van "boekjaar" deur die volgende omskrywing te vervang:

"'boekjaar' 'n boekjaar in artikel 1 van die [Skatkiswet, 1975 (Wet No. 66 van 1975)] Wet op Openbare Finansiële Bestuur, 1999, omskryf;"

10 (b) deur die volgende omskrywing na die omskrywing van "Staatsdienswet" in te voeg:

"'Wet op Openbare Finansiële Bestuur, 1999' die Wet op Openbare Finansiële Bestuur, 1999 (Wet No. 1 van 1999);"; en

(c) deur die omskrywing van "Raad" te skrap.

15 Vervanging van artikel 3 van Wet 34 van 1997

2. Artikel 3 van die Hoofwet word hierby deur die volgende artikel vervang:

“Objectives

3. SARS's [objective is] objectives are the efficient and effective—
 (a) collection of revenue; and
 (b) control over the import, export, manufacture, movement, storage or use of certain goods.”.

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Amendment of section 4 of Act 34 of 1997

3. Section 4 of the principal Act is hereby amended—
 (a) by the substitution for subsection (1) of the following subsection:
 “(1) To achieve its [objective] objectives SARS must—
 (a) secure the efficient and effective, and widest possible, enforcement of— 10
 (i) the national legislation listed in Schedule 1; and
 (ii) any other legislation concerning the collection of revenue or the control over the import, export, manufacture, movement, storage or use of certain goods that may be assigned to SARS in terms of either legislation or an agreement between SARS and the organ of state or institution [entitled to the revenue] concerned; [and] 15
 (b) advise the Minister [, at the Minister's request,] on— 20
 (i) all matters concerning revenue; and
 (ii) the exercise of any power or the performance of any function assigned to the Minister or any other functionary in the national executive in terms of legislation referred to in paragraph (a); and
 (c) advise the Minister of Trade and Industry on matters concerning the control over the import, export, manufacture, movement, storage or use of certain goods.”; and 25
 (b) by the deletion of subsection (3).

Amendment of section 5 of Act 34 of 1997

4. Section 5 of the principal Act is hereby amended by the deletion of subsection (2). 30

Substitution of section 6 of Act 34 of 1997

5. (1) The following section is hereby substituted for section 6 of the principal Act:

“Appointment

6. (1) The President must appoint a person as the Commissioner for the South African Revenue Service. 35
 (2) The person appointed as the Commissioner holds office for an agreed term not exceeding five years, but which is renewable.”.

- (2) The person appointed as Commissioner immediately before the date this Act comes into operation shall hold office until his or her term comes to an end.

Repeal of section 8 of Act 34 of 1997

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6. Section 8 of the principal Act is hereby repealed.

Amendment of section 9 of Act 34 of 1997

7. Section 9 of the principal Act is hereby amended—
 (a) by the substitution in subsection (1) for paragraph (d) of the following paragraph: 45
 “(d) is the chief executive officer and also the accounting [officer of] authority for SARS.”;

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“Oogmerke3. SAID se [oogmerk] oogmerke is die doeltreffende en effektiewe—

(a) invordering van belastinginkomste; en

(b) beheer oor die invoer, uitvoer, vervaardiging, beweging, opslag of
gebruik van sekere goedere.”.**Wysiging van artikel 4 van Wet 34 van 1997**

3. Artikel 4 van die Hoofwet word hierby gewysig—

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

(1) Om sy [oogmerk] oogmerke te bereik, moet SAID—(a) die doeltreffende en effektiewe, en die wyds moontlike, toepassing
verseker van—

(i) die nasionale wetgewing in Bylae 1 vermeld; en

(ii) enige ander wetgewing aangaande die invordering van belasting-
inkomste of die beheer oor die invoer, uitvoer, vervaardig-
ing, beweging, opslag of gebruik van sekere goedere wat aan
SAID opgedra mag word ingevolge of wetgewing of 'n
ooreenkoms tussen SAID en die betrokke staatsorgaan of
instelling [wat op die inkomste geregtig is]; [en]

(b) die Minister [, op die Minister se versoek,] adviseer oor—

(i) alle aangeleenthede aangaande belastinginkomste; en

(ii) die uitoefening van enige bevoegdheid of die verrigting van
enige funksie wat ingevolge wetgewing waarna in paragraaf
(a) verwys word aan die Minister of enige ander funksionaris
in die nasionale uitvoerende gesag opgedra is; en(c) die Minister van Handel en Nywerheid adviseer oor aangeleenthede
aangaande die beheer oor die invoer, uitvoer, vervaardiging,
beweging, opslag of gebruik van sekere goedere.”; en

(b) deur subartikel (3) te skrap.

Wysiging van artikel 5 van Wet 34 van 1997

4. Artikel 5 van die Hoofwet word hierby gewysig deur subartikel (2) te skrap.

Vervanging van artikel 6 van Wet 34 van 1997

5. (1) Artikel 6 van die Hoofwet word hierby deur die volgende artikel vervang:

“Aanstelling6. (1) Die President moet iemand as die Kommissaris van die
Suid-Afrikaanse Inkomstediens aanstel.(2) Die persoon wat as die Kommissaris aangestel word, beklee die amp
vir 'n ooreengekome termyn van hoogstens vyf jaar, maar wat hernubaar
is.”.(2) Die persoon as Kommissaris aangestel onmiddellik voor die datum wat hierdie
Wet in werking tree beklee die amp tot sy of haar termyn tot 'n einde kom.**Herroeping van artikel 8 van Wet 34 van 1997**

6. Artikel 8 van die Hoofwet word hierby herroep.

Wysiging van artikel 9 van Wet 34 van 1997

7. Artikel 9 van die Hoofwet word hierby gewysig—

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

“(d) is die hoof- uitvoerende beampte en ook die rekenpligtige
[beampte van] gesag vir SAID.”;

(b) by the substitution in subsection (3) for the words preceding paragraph (a) of the following words:

“As accounting [officer] authority, the Commissioner is responsible for—”; and

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

“(d) the proper and diligent implementation of [Part 5] the Public Finance Management Act, 1999.”

Substitution of Part 3 of Act 34 of 1997

8. The following Part is hereby substituted for Part 3 of the principal Act:

“PART 3

ADVISORY COMMITTEES

Establishment

11. (1) The Minister may appoint one or more specialist committees to advise the Commissioner and the Minister on any matter concerning the management of SARS's resources, including asset management, human resources and information technology, subject to subsection (2).

(2) The specialist committee responsible for human resources must advise—

(a) the Minister on matters concerning the terms and conditions of employment of any class of employees in the management structure of SARS, as agreed between the Minister and the Commissioner; and

(b) the Commissioner on matters concerning the terms and conditions of employment of all employees of SARS, other than employees contemplated in paragraph (a).

Constitution

12. (1) A specialist committee established under section 11 must perform its functions impartially and without fear, favour or prejudice.

(2) A specialist committee contemplated in section 11 must consist of—

(a) not more than eight persons who are independent from SARS and are appointed by the Minister; and

(b) not more than two senior employees of SARS designated by the Commissioner.

(3) A person appointed as a member of such a committee must—

(a) be a fit and proper person;

(b) have appropriate expertise or experience; and

(c) have the ability to perform effectively as a member of that committee.

(4) The members of such a committee must not—

(a) act in any way that is inconsistent with subsection (3) or expose themselves to any situation in which the risk of a conflict between their responsibilities and private interests may arise; or

(b) use their position or any information entrusted to them to enrich themselves or improperly benefit any other person.

(5) A member ceases to be a member if—

(a) he or she resigns from the specialist committee;

(b) the Minister terminates his or her membership because the member no longer complies with subsection (3) or has contravened subsection (4); or

(c) the term for which the member was appointed has expired.

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- (b) deur in subartikel (3) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:
 “As rekenpligtige **[beampte]** gesag is die Kommissaris verantwoordelik vir—”; en
- 5 (c) deur in subartikel (3) paragraaf (d) deur die volgende paragraaf te vervang:
 “(d) die behoorlike en noukeurige uitvoering van **[Deel 5]** die Wet op Openbare Finansiële Bestuur, 1999.”.

Vervanging van Deel 3 van Wet 34 van 1999

8. Deel 3 van die Hoofwet word hierby deur die volgende Deel vervang:

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“DEEL 3**ADVIESKOMITEES****Instelling**

15 **11.** (1) Die Minister kan een of meer spesialiskomitees aanstel om die Kommissaris en die Minister oor enige aangeleentheid rakende die bestuur van SAID se hulpbronne, met inbegrip van batebestuur, menslike hulpbronne en inligtingstechnologie te adviseer, behoudens subartikel (2).

(2) Die spesialiskomitee verantwoordelik vir menslike hulpbronne moet—

20 (a) die Minister adviseer oor aangeleenthede rakende die terme en voorwaardes van indienshouding van enige klas werknemers in die bestuurstruktuur van SAID, soos tussen die Minister en die Kommissaris ooreengekom; en

25 (b) die Kommissaris adviseer oor aangeleenthede rakende die terme en voorwaardes van indienshouding van alle werknemers van SAID, behalwe werknemers in paragraaf (a) beoog.

Samestelling

30 **12.** (1) 'n Spesialiskomitee ingevolge artikel 11 ingestel moet sy funksies onpartydig en sonder vrees, guns of vooroordeel verrig.

(2) 'n Spesialiskomitee in artikel 11 beoog moet bestaan uit—

35 (a) hoogstens agt persone wat onafhanklik van SAID is en wat deur die Minister aangestel is; en

(b) hoogstens twee senior werknemers van SAID wat deur die Kommissaris aangewys is.

40 (3) 'n Persoon as 'n lid van so 'n komitee aangestel moet—

(a) 'n geskikte en gepaste persoon wees; en

(b) oor toepaslike kundigheid of ondervinding beskik; en

(c) oor die vermoë beskik om effektief as 'n lid van daardie komitee op te tree.

45 (4) Die lede van so 'n komitee mag nie—

(a) op enige wyse optree wat met subartikel (3) strydig is nie of hulleself aan enige situasie blootstel waarin die risiko van 'n botsing tussen hulle verantwoordelikhede en privaatbelange moontlik kan laat ontstaan nie; of

50 (b) hulle posisie of enige inligting aan hulle toevertrou gebruik om hulleself te verryk of enige ander persoon onbehoorlik te bevoordeel nie.

(5) 'n Lid hou op om 'n lid te wees indien—

(a) hy of sy uit die spesialiskomitee bedank;

(b) die Minister sy of haar lidmaatskap beëindig aangesien die lid nie meer aan subartikel (3) voldoen nie of subartikel (4) oortree het; of

55 (c) die termyn waarvoor die lid aangestel is, verstryk.

Powers

13. (1) The Minister may assign specific powers to the members of a specialist committee for the purposes of performing any function contemplated in section 11.

(2) The powers of a specialist committee to give advice may not be construed as interference with the powers assigned to the Commissioner in terms of any legislation or agreement referred to in section 4(1)(a), in so far as those powers of the Commissioner relate to—

- (a) the interpretation of that legislation or agreement;
- (b) the exercise of a discretion conferred on the Commissioner by that legislation or agreement; or
- (c) the determination of the liability of a person for any revenue.

Procedures

14. A specialist committee may determine its own procedures.

Disclosure of interest

15. A member of a specialist committee who has a personal or financial interest in any matter on which such committee gives advice must disclose that interest and withdraw from the proceedings of the specialist committee when that matter is discussed.

Remuneration

16. SARS must remunerate a member mentioned in section 12(2)(a) and compensate the member for expenses, as determined by the Minister.”.

Amendment of section 18 of Act 34 of 1997

9. Section 18 of the principal Act is hereby amended—

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

“(1) SARS employees, other than employees contemplated in subsection (3), are employed subject to terms and conditions of employment determined by SARS[—

 - (a) **after collective bargaining between SARS and the recognised trade unions; and**
 - (b) **with the approval of the Minister].”;**
- (b) by the substitution for subsection (2) of the following subsection:

“(2) (a) The terms and conditions of employment of employees contemplated in subsection (1) who are subject to any collective bargaining process in the SARS bargaining unit, must be determined after collective bargaining between SARS and the recognised trade unions has taken place.

(b) The collective bargaining referred to in [subsection (1)] paragraph (a) must be conducted in accordance with the procedures agreed on between SARS and the recognised trade unions.”;
- (c) by the addition of the following subsections:

“(3) The Minister must approve the terms and conditions of employment for any class of employees in the management structure of SARS.

(4) The Commissioner must submit a copy of the terms and conditions of employment determined by SARS in terms of subsection (1) to the Minister.”.

Substitution of section 19 of Act 34 of 1997

10. The following section is hereby substituted for section 19 of the principal Act:

Bevoegdhede

13. (1) Die Minister kan spesifieke bevoegdhede aan die lede van 'n spesialiskomitee toeken met die oog op die verrigting van enige funksie in artikel 11 beoog.

(2) Die bevoegdhede van 'n spesialiskomitee om advies te gee, word nie so uitgelê nie dat dit inbreuk maak op die bevoegdhede ingevolge enige wetgewing of ooreenkoms in artikel 4(1)(a) bedoel aan die Kommissaris toegeken, in die mate wat daardie bevoegdhede van die Kommissaris verband hou met—

- (a) die uitleg van daardie wetgewing of ooreenkoms;
- (b) die uitoefening van 'n diskresie deur daardie wetgewing of ooreenkoms aan die Kommissaris verleen; of
- (c) die vasstelling van die aanspreeklikheid van 'n persoon vir enige belastinginkomste.

Prosedures

14. 'n Spesialiskomitee bepaal sy eie prosedures.

Openbaarmaking van belang

15. 'n Lid van 'n spesialiskomitee wat 'n persoonlike of finansiële belang in enige aangeleentheid het waarvoor daardie komitee advies moet gee, moet daardie belang openbaar en hom of haar aan die verrigtinge van die spesialiskomitee onttrek wanneer daardie aangeleentheid bespreek word.

Vergoeding

16. SAID moet aan 'n lid in artikel 12(2)(a) genoem vergoeding betaal en die lid vir enige uitgawes vergoed, soos deur die Minister bepaal.”.

25. Wysiging van artikel 18 van Wet 34 van 1997

9. Artikel 18 van die Hoofwet word hierby gewysig—

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

“(1) SAID-werknemers, behalwe werknemers in subartikel (3) beoog, word in diens gehou behoudens die terme en voorwaardes van indienshouding deur SAID bepaal[—

(a) **na kollektiewe bedinging tussen SAID en die erkende vakbonde; en**

(b) **met die goedkeuring van die Minister].”;**

(b) deur subartikel (2) deur die volgende subartikel te vervang:

“(2) (a) Die terme en voorwaardes van indienshouding van werknemers in subartikel (1) beoog wat onderhewig is aan enige kollektiewe bedingingsproses in die SAID-bedingingseenheid, moet bepaal word na kollektiewe bedinging tussen SAID en die erkende vakbonde plaasgevind het.

(b) Die kollektiewe bedinging in [subartikel (1) na verwys] paragraaf (a) bedoel, geskied ooreenkomstig die prosedures waarvoor tussen SAID en die erkende vakbonde ooreengekom word.”;

(c) deur die volgende subartikels by te voeg:

“(3) Die Minister moet die terme en voorwaardes van indienshouding vir enige klas werknemers in die bestuurstruktuur van SAID goedkeur.

(4) Die Kommissaris moet 'n afskrif van die terme en voorwaardes van indienshouding ingevolge subartikel (1) deur SAID bepaal aan die Minister voorlê.”.

Vervanging van artikel 19 van Wet 34 van 1997

10. Artikel 19 van die Hoofwet word hierby deur die volgende artikel vervang:

“Pension rights

19. (1) Subject to the Government Employees’ Pension Law, 1996 (Proclamation No. 21 of 1996), a person appointed by SARS as an employee—

(a) becomes a member of the Government Employees’ Pension Fund mentioned in section 2 of the Government Employees’ Pension Law, 1996; and

(b) is entitled to pension and retirement benefits as if that person were in service in a post classified in a division of the public service mentioned in section 8(1)(a)(i) of the Public Service Act.

(2) If the Commissioner becomes a member of the Government Employees’ Pension Fund, he or she is entitled to the pension and retirement benefits calculated on the same basis as those of a head of department in the public service.”

Substitution of section 22 of Act 34 of 1997

11. The following section is hereby substituted for section 22 of the principal Act:

“Accountability

22. As accounting authority for SARS, the Commissioner must comply with the Public Finance Management Act, 1999, in respect of—

(a) all income and expenditure of SARS;

(b) all assets, liabilities and financial transactions of SARS; and

(c) all revenue collected by SARS.”

Repeal of section 23 of Act 34 of 1997

12. Section 23 of the principal Act is hereby repealed.

Amendment of section 25 of Act 34 of 1997

13. Section 25 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) (a) The amount of the money to be appropriated must—

(i) be calculated in accordance with the estimates of income and expenditure as contemplated in section 53 of the Public Finance Management Act, 1999; or

(ii) be determined in such other manner as may be agreed between the Minister and the Commissioner and approved by Cabinet;

(b) Once appropriated, the money must be paid to SARS in amounts determined in accordance with an agreement between SARS and the Minister, subject to the Public Finance Management Act, 1999.”

Repeal of section 26 of Act 34 of 1997

14. Section 26 of the principal Act is hereby repealed.

Repeal of section 27 of Act 34 of 1997

15. Section 27 of the principal Act is hereby repealed.

Repeal of section 29 of Act 34 of 1997

16. Section 29 of the principal Act is hereby repealed.

Substitution of long title of Act 34 of 1997

17. The following long title is hereby substituted for the long title of the principal Act:

“To make provision for the efficient and effective administration of the revenue-collecting system of the Republic and the control over the import, export, manufacture, movement, storage or use of certain goods; and, for this purpose, to reorganise the South African Revenue Service and to [establish

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“Pensioenregte

19. (1) Behoudens die “Government Employees’ Pension Law, 1996” (Proklamasie No. 21 van 1996), word iemand wat deur SAID as ’n werknemer aangestel word—

- 5 (a) ’n lid van die “Government Employees’ Pension Fund” genoem in artikel 2 van die “Government Employees’ Pension Law”, 1996; en
(b) geregtig op pensioen- en aftreevoordele asof so iemand in diens is in ’n pos geklassifiseer in ’n afdeling van die staatsdiens in artikel 8(1)(a)(i) van die Staatsdienswet genoem.
- 10 (2) Indien die Kommissaris ’n lid van die “Government Employees’ Pension Fund” word, is hy of sy geregtig op pensioen- en aftreevoordele wat op dieselfde grondslag as dié van ’n departementshoof in die staatsdiens bereken word.”.

Vervanging van artikel 22 van Wet 34 van 1997

- 15 11. Artikel 22 van die Hoofwet word hierby deur die volgende artikel vervang:

“Rekenpligtigheid

22. As rekenpligtige gesag vir SAID, moet die Kommissaris die Wet op Openbare Finansiële Bestuur, 1999, nakom ten opsigte van—

- 20 (a) alle inkomste en uitgawes van SAID;
(b) alle bates, verpligtinge en finansiële transaksies van SAID; en
(c) alle belastinginkomste deur SAID ingevorder.”.

Herroeping van artikel 23 van Wet 34 van 1997

12. Artikel 23 van die Hoofwet word hierby herroep.

Wysiging van artikel 25 van Wet 34 van 1997

- 25 13. Artikel 25 van die Hoofwet word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

“(2) (a) Die bedrag van die geld wat bewillig staan te word, moet—

- 30 (i) bereken word ooreenkomstig die beraming van inkomste en uitgawes soos in artikel 53 van die Wet op Openbare Finansiële Bestuur, 1999, beoog; of
(ii) vasgestel word op die ander wyse waarop die Minister en die Kommissaris ooreenkom en deur Kabinet goedgekeur is.
(b) Sodra bewillig, moet die geld aan SAID oorbetaal word in bedrae bepaal ooreenkomstig ’n ooreenkoms tussen SAID en die Minister, behoudens die Wet op Openbare Finansiële Bestuur, 1999.”.

- 35 Herroeping van artikel 26 van Wet 34 van 1997

14. Artikel 26 van die Hoofwet word hierby herroep.

Herroeping van artikel 27 van Wet 34 van 1997

15. Artikel 27 van die Hoofwet word hierby herroep.

Herroeping van artikel 29 van Wet 34 van 1997

- 40 16. Artikel 29 van die Hoofwet word hierby herroep.

Vervanging van lang titel van Wet 34 van 1997

17. Die lang titel van die Hoofwet word hierby deur die volgende lang titel vervang:

- 45 “Om voorsiening te maak vir die doeltreffeende en effektiewe administrasie van die stelsel van inkomste-invoering van die Republiek en die beheer oor die invoer, uitvoer, vervaardiging, beweging, opslag of gebruik van sekere goedere; en om, vir hierdie doel, die Suid-Afrikaanse Inkomstediens te herorganiseer en [’n

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an Advisory Board] make provision for the establishment of advisory committees; and to provide for incidental matters.”.

Disestablishment of SARS Advisory Board

18. The SARS Advisory Board, established by section 11 of the principal Act, is hereby disestablished.

5

Short title

19. This Act is called the South African Revenue Service Amendment Act, 2002.

WYSIGINGSWET OP DIE SUID-AFRIKAANSE
INKOMSTEDIENS, 2002

Wet No. 46, 2002

Adviesraad daar te stel] om vir die instelling van advieskomitees voorsiening te maak; en om vir bykomstige aangeleenthede voorsiening te maak.

Ontbinding van die SAID-Adviesraad

18. Die SAID-Adviesraad, by artikel 11 van die Hoofwet ingestel, word hierby
5 ontbind.

Kort titel

19. Hierdie Wet word die Wysigingswet op die Suid-Afrikaanse Inkomstediens, 2002, genoem.

