Government Gazette

REPUBLIC OF SOUTH AFRICA

Vol. 630 | Cape Town / Kaapstad | 18 December 2017 | No. 41341

THE PRESIDENCY

No. 1450 18 December 2017

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

Act No. 13 of 2017: Tax Administration Laws Amendment Act, 2017

DIE PRESIDENSIE

No. 1450 18 Desember 2017

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

Wet No. 13 van 2017: Wysigingswet op Belastingadministrasiewette, 2017

ISSN 1682-5843

41341

9 771682 584003

AIDS HELPLINE: 0800-0123-22 Prevention is the cure

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 14 December 2017)

ACT

To—

- **amend the Estate Duty Act, 1955, so as to effect technical corrections;**
- **amend the Income Tax Act, 1962, so as to make provision for exemption from a penalty; to make provision for exemption from an obligation to submit a return in certain cases; to effect certain technical amendments; to amend the Fourth Schedule to that Act to correct a numbering error; to make provision for the calculation of an allowance; to effect a consequential amendment; to provide for the smoothing over time of a deduction; to make provision for an inclusion in employees' tax;**
- **amend the Customs and Excise Act, 1964, so as to extend a provision related to information sharing; to clarify a provision related to imported fuel levy goods; to delete a provision that will no longer be implemented; to amend a provision related to customs controlled areas; to clarify a provision related to environmental levy goods; to amend a provision to delete references to the Value-Added Tax Act;**
- **amend the Value-Added Tax Act, 1991, so as to amend a provision related to customs duties;**
- **amend the Skills Development Levies Act, 1999, so as to clarify the wording of a provision;**
- **amend the Diamond Export Levy (Administration) Act, 2007, so as to effect technical corrections in certain provisions;**
- **amend the Tax Administration Act, 2011, so as to amend a provision dealing with decisions; to effect technical corrections; to amend a provision dealing with the constitution of the tax board; to delete an unnecessary provision; to amend a provision dealing with refunds; to amend a provision to provide that interest provisions may come into effect on different dates in respect of different tax types;**
- **amend the Customs Duty Act, 2014, so as to clarify who may claim refunds and drawbacks and to whom refunds and drawbacks will be paid; to amend a provision to broaden the scope for clearance declarations and amended clearance declarations to be regarded as applications for purposes of the Act;**

This gazette is also available free online at www.gpwonline.co.za

ALGEMENE VERDUIDELIKENDE NOTA:

[ ]	Woorde in vet druk in vierkantige hakies, dui skrappings uit bestaande verordeninge aan.
__________	Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordeninge aan.

(Engelse teks deur die President geteken)
(Goedgekeur op 14 Desember 2017)

WET

Tot wysiging van—

- **die Boedelbelastingwet, 1955, ten einde tegniese korreksies aan te bring;**
- **die Inkomstebelastingwet, 1962, ten einde voorsiening te maak vir vrystelling van 'n boete; voorsiening te maak vir vrystelling in sekere gevalle van 'n verpligting om 'n opgawe in te dien; sekere tegniese korreksies aan te bring; die Vierde Bylae by daardie Wet te wysig om 'n nommeringsfout reg te stel; voorsiening te maak vir die berekening van 'n toelae; 'n gevolglike wysiging aan te bring; voorsiening te maak vir die gelykmaking oor tyd van 'n aftrekking; voorsiening te maak vir 'n insluiting in werknemersbelasting;**
- **die Doeane- en Aksynswet, 1964, ten einde 'n bepaling betreffende inligtingsdeling uit te brei; 'n bepaling betreffende ingevoerde brandstofheffingsgoedere te verduidelik; 'n bepaling wat nie meer geïmplementeer gaan word nie te skrap; 'n bepaling betreffende doeanebeheerde gebiede te wysig; 'n bepaling betreffende omgewingsheffingsgoedere te verduidelik; 'n bepaling te wysig om verwysings na die Wet op Belasting op Toegevoegde Waarde te skrap;**
- **die Wet op Belasting op Toegevoegde Waarde, 1991, ten einde 'n bepaling betreffende doeaneregte te wysig;**
- **die "Skills Development Levies Act, 1999", (*Mthetho Wokukhokhwa Kwezimali Zokuthuthukiswa Kwamakhono wama-1999*) ten einde die bewoording van 'n bepaling te verduidelik;**
- **die "Diamond Export Levy (Administration) Act, 2007", (*Molao wa Lekgethwana la Thomkelontle (Tsamaiso) ya Taemane wa 2007*) om tegniese korreksies in sekere bepalings aan te bring;**
- **die Wet op Belastingadministrasie, 2011, ten einde 'n bepaling wat handel met besluite te wysig; tegniese korreksies aan te bring; 'n bepaling wat handel met die samestelling van die belastingraad te wysig; 'n onnodige bepaling te skrap; 'n bepaling wat handel met terugbetalings te wysig; 'n bepaling te wysig om te bepaal dat rentebepalings ten opsigte van verskillende belastingtipes op verskillende datums in werking mag tree;**
- **die Wet op Doeanereg, 2014, ten einde te verduidelik wie terugbetalings en teruggawes mag eis en aan wie terugbetalings en teruggawes betaal sal word; 'n bepaling te wysig om die bestek te verbreed sodat klaringsbriewe en gewysigde klaringsbriewe as aansoeke vir doeleindes van die Wet beskou kan word;**

This gazette is also available free online at **www.gpwonline.co.za**

- **amend the Customs Control Act, 2014, so as to make certain technical corrections; to delete certain unnecessary provisions; to clarify certain provisions; to amend a provision by qualifying when a permission to depart must be submitted in relation to foreign-going vessels; to make changes to provisions relating to the submission of vessel and aircraft departure and arrival reports; to substitute a provision relating to customs permission for the transfer of ownership of goods under customs procedures so as to provide flexibility to exclude certain procedures where permission is not required and to more fully provide for different scenarios that may arise when goods are transferred; to effect changes to a section to broaden the notion of an amended clearance declaration; to amend sections to provide for and clarify various scenarios that may arise when transhipment operations take place at two different seaports; to make certain adjustments to provisions for purposes of systems facilitation; to provide more clarity in respect of reusable transport equipment entering and leaving the Republic and to create flexibility to provide for certain divergent issues concerning the different types of reusable transport equipment by rule; to simplify the removal of stores from a foreign-going vessel, aircraft or cross-border train; to provide for exclusions and exemptions; to limit the requirement of registration as electronic user to the person actually accessing the SARS electronic system; and generally to make adjustments for the smoother implementation of that Act;**
- **amend the Customs and Excise Amendment Act, 2014, so as to repeal a provision; to delete a paragraph;**
- **amend the Tax Administration Laws Amendment Act, 2014, so as to delete a paragraph;**

and to provide for matters connected therewith.

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

Insertion of section 9C in Act 45 of 1955

1. The Estate Duty Act, 1955, is hereby amended by the insertion of the following section before section 10:

“**Payment of duty**

9C. The duty payable under this Act shall be paid on such date as may be prescribed in the notice of assessment issued in terms of section 9(3).”.

Amendment of section 10 of Act 45 of 1955, as amended by section 271 of Act 28 of 2011 read with paragraph 18 of Schedule 1 to that Act and section 3 of Act 21 of 2012

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

(a) by the substitution for subsection (1), pending its substitution by section 271 of the Tax Administration Act, 2011 (Act No. 28 of 2011), read with paragraph 18 of Schedule 1 to that Act and section 3 of the Tax Administration Laws Amendment Act, 2012 (Act No. 21 of 2012), of the following subsection:

“(1) If any duty remains unpaid at the expiration of a period of thirty days from the date **[of]** for payment **[notified in accordance with subsection (2) of section *nine*]** prescribed in terms of section 9C, there shall be payable, in addition to the unpaid duty, interest at the rate of six per cent. per annum on the amount of unpaid duty calculated from the date of the expiration of the said period to the date of payment: Provided

This gazette is also available free online at **www.gpwonline.co.za**

- **die Wet op Doeanebeheer, 2014, ten einde sekere tegniese korreksies aan te bring; sekere onnodige bepalings te skrap; sekere bepalings te verduidelik; ’n bepaling te wysig deur te kwalifiseer wanneer ’n toestemming om te vertrek met betrekking tot land-uitgaande vaartuie ingedien moet word; veranderings aan bepalings betreffende die indiening van vaartuig- en vliegtuigvertrek- en aankomsverslae aan te bring; ’n bepaling betreffende doeanetoestemming vir die oordrag van eiendomsreg op goedere onder doeaneprosedures te vervang ten einde buigsaamheid te voorsien om sekere prosedures uit te sluit waar toestemming nie vereis word nie en meer volledig voorsiening te maak vir verskillende scenario’s wat mag ontstaan wanneer goedere oorgedra word; veranderings aan ’n artikel aan te bring om die begrip van ’n gewysigde klaringsbrief te verbreed; artikels te wysig om voorsiening te maak vir verskillende scenario’s wat mag ontstaan wanneer transverskepingsoperasies by twee verskillende seehawens plaasvind en sodanige scenario’s te verduidelik; sekere aanpassings aan bepalings vir doeleindes van stelselfasilitering te maak; meer duidelikheid te verskaf ten opsigte van herbruikbare-vervoertoerusting wat die Republiek binnekom en verlaat en buigsaamheid te skep om voorsiening vir sekere uiteenlopende aangeleenthede aangaande die verskillende tipes herbruikbare-vervoertoerusting by reël te maak; die verwydering van voorrade van ’n land-uitgaande vaartuig, vliegtuig of oorgrenstrein te vereenvoudig; voorsiening te maak vir uitsluitings en vrystellings; die vereiste vir registrasie as elektroniese gebruiker te beperk tot die persoon wat werklik die SAID elektroniese stelsel betree; en in die algemeen aanpassings vir die gladder implementering van daardie Wet te maak;**
- **die Wysigingswet op Doeane en Aksyns, 2014, ten einde ’n bepaling te herroep; ’n paragraaf te skrap;**
- **die Wysigingswet op Belastingadministrasiewette, 2014, ten einde ’n paragraaf te skrap;**

en om voorsiening te maak vir aangeleenthede wat daarmee verband hou.

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

Invoeging van artikel 9C in Wet 45 van 1955

1. Die Boedelbelastingwet, 1955, word hierby gewysig deur die volgende artikel voor artikel 10 in te voeg:

“**Betaling van belasting**

9C. Die belasting betaalbaar kragtens hierdie Wet moet betaal word op die datum wat voorgeskryf word in die kennisgewing van aanslag wat ingevolge artikel 9(3) uitgereik word.”.

Wysiging van artikel 10 van Wet 45 van 1955, soos gewysig deur artikel 271 van Wet 28 van 2011 gelees met paragraaf 18 van Bylae 1 by daardie Wet en artikel 3 van Wet 21 van 2012

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

(a) deur subartikel (1), hangende sy vervanging deur artikel 271 van die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011), gelees met paragraaf 18 van Bylae 1 by daardie Wet en artikel 3 van die Wysigingswet op Belastingadministrasiewette, 2012 (Wet No. 21 van 2012), deur die volgende subartikel te vervang:

“(1) Indien enige belasting onbetaal bly na die verstryking van ’n tydperk van dertig dae vanaf die datum wat **[ooreenkomstig sub-artikel (2) van artikel *nege*]** ingevolge artikel 9C vir betaling voorgeskryf is, is daar, benewens die onbetaalde belasting, rente betaalbaar teen die koers van ses persent per jaar op die bedrag van die onbetaalde belasting, bereken vanaf die datum van verstryking van bedoelde tydperk tot die datum van betaling: Met dien verstande dat waar die belastingaanslag vir

that, where the assessment of duty is delayed beyond a period of twelve months from the date of death, interest at the rate of six per cent. per annum shall be payable as from a date twelve months after the date of death on the difference (if any) between the duty assessed and any deposit (if any) made on account of the duty payable within the said period of twelve months.''; and

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

''(2) Whenever the Commissioner is satisfied that the delay in the payment of duty within the period of thirty days from the date **[of]** for payment **[notified in accordance with subsection (2) of section *nine*]** prescribed in terms of section 9C, or within the period of twelve months from the date of death, as the case may be, has not been occasioned either by the executor or by any person liable for the duty, **[he]** the Commissioner may allow an extension of time within which the duty may be paid without interest if, before the expiration of the said period of thirty days or the said period of twelve months, as the case may be or such further period as the Commissioner may allow—

(a) a deposit on account of the duty payable is made of an amount which, in the opinion of the Commissioner, is reasonable, regard being had to the amount of the duty payable; and

(b) application is made in writing to the Commissioner for such extension of time.''.

Amendment of section 48C of Act 58 of 1962, as inserted by section 54 of Act 60 of 2008 and amended by section 67 of Act 25 of 2015

3. (1) Section 48C of the Income Tax Act, 1962, is hereby amended by the addition of the following subsection:

''(4) Where in the course of a year of assessment a registered micro business is deregistered in terms of paragraph 10(2) of the Sixth Schedule and a person becomes liable for payment of tax in terms of section 5 in respect of the taxable income of that deregistered micro business, that person is exempt from any penalties for underpayment of tax for which that person, solely as a result of becoming so liable in respect of that taxable income, would otherwise become liable under the Fourth Schedule to this Act or Chapter 15 of the Tax Administration Act.''.

(2) Subsection (1) comes into operation on 1 March 2018 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 64K of Act 58 of 1962, as inserted by section 56 of Act 60 of 2008 and amended by section 53 of Act 17 of 2009, section 84 of Act 24 of 2011, section 271 of Act 28 of 2011 read with paragraph 55 of Schedule 1 to that Act, section 14 of Act 21 of 2012, section 5 of Act 39 of 2013, section 5 of Act 44 of 2014, section 4 of Act 23 of 2015 and section 3 of Act 16 of 2016

4. Section 64K of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (1A) of the following subsection:

''(1A) If, in terms of this Part a person has—

(a) paid a dividend; or

(b) received a dividend contemplated in paragraph *(a)* of the definition of 'dividend' in section 64D**[, other than a dividend derived from a tax free investment contemplated in section 12T,]** that is exempt or partially exempt from dividends tax in terms of section 64F or 64FA,

that person must submit a return in respect of that dividend to the Commissioner by the last day of the month following the month during which the dividend is paid or received, unless the dividend received—

(i) is derived from a tax free investment contemplated in section 12T; or

(ii) is received by a pension fund, pension preservation fund, provident fund, provident preservation fund or retirement annuity fund, or a beneficiary fund

'n langer tydperk as twaalf maande vanaf die datum van oorlye vertraag word, rente teen die koers van ses persent per jaar betaalbaar is vanaf 'n datum twaalf maande na die datum van oorlye op die verskil (indien daar is) tussen die belasting wat aangeslaan is en enige deposito's (indien daar is) wat binne bedoelde tydperk van twaalf maande teen die betaalbare belasting gestort is.''; en

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

''(2) Wanneer die Kommissaris oortuig is dat die vertraging in verband met die betaling van die belasting binne die tydperk van dertig dae vanaf die datum wat **[ooreenkomstig sub-artikel (2) van artikel *nege*]** ingevolge artikel 9C vir betaling voorgeskryf is, of binne die tydperk van twaalf maande vanaf die datum van oorlye, na gelang van die geval, nie deur die eksekuteur of deur iemand wat vir die belasting aanspreeklik is, veroorsaak is nie, staan **[hy]** die Kommissaris 'n verlenging van tyd vir die betaling van die belasting sonder rente toe mits daar voor die verstryking van bedoelde tydperk van dertig dae of bedoelde tydperk van twaalf maande, na gelang van die geval of so 'n verdere tydperk as wat die Kommissaris mag toelaat**[,]**—

(a) 'n deposito teen die betaalbare belasting, van 'n bedrag wat, na oordeel van die Kommissaris, redelik is met die oog op die bedrag van die betaalbare belasting, gestort is; en

(b) skriftelik aansoek vir so 'n verlenging van tyd by die Kommissaris gedoen word.''.

Wysiging van artikel 48C van Wet 58 van 1962, soos ingevoeg deur artikel 54 van Wet 60 van 2008 en gewysig deur artikel 67 van Wet 25 van 2015

3. (1) Artikel 48C van die Inkomstebelastingwet, 1962, word hierby gewysig deur die volgende subartikel by te voeg:

''(4) Waar in die loop van 'n jaar van aanslag 'n geregistreerde mikrobesigheid ingevolge paragraaf 10(2) van die Sesde Bylae gederegistreer word en 'n persoon vir betaling van belasting ingevolge artikel 5 ten opsigte van die belasbare inkomste van daardie gederegistreerde mikrobesigheid aanspreeklik word, word daardie persoon vrygestel van enige boetes vir onderbetaling van belasting waarvoor daardie persoon, slegs as gevolg van dergelike aanspreeklikwording ten opsigte van daardie belasbare inkomste, andersins kragtens die Vierde Bylae by hierdie Wet of Hoofstuk 15 van die Wet op Belastingadministrasie aanspreeklik sou word.''.

(2) Subartikel (1) tree op 1 Maart 2018 in werking en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Wysiging van artikel 64K van Wet 58 van 1962, soos ingevoeg deur artikel 56 van Wet 60 van 2008 en gewysig deur artikel 53 van Wet 17 van 2009, artikel 84 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011 gelees met paragraaf 55 van Bylae 1 by daardie Wet, artikel 14 van Wet 21 van 2012, artikel 5 van Wet 39 van 2013, artikel 5 van Wet 44 van 2014, artikel 4 van Wet 23 van 2015 en artikel 3 van Wet 16 van 2016

4. Artikel 64K van die Inkomstebelastingwet, 1962, word hierby gewysig deur subartikel (1A) deur die volgende subartikel te vervang:

''(1A) Indien, ingevolge hierdie Deel 'n persoon—

(a) 'n dividend betaal het; of

(b) 'n dividend beoog in paragraaf *(a)* van die omskrywing van 'dividend' in artikel 64D**[, anders as 'n dividend verkry van 'n belastingvrye belegging beoog in artikel 12T,]** ontvang het wat ingevolge artikel 64F of 64FA van dividendbelasting vrygestel of gedeeltelik vrygestel is,

moet daardie persoon teen die laaste dag van die maand wat volg op die maand waartydens die dividend betaal of ontvang word, 'n opgawe ten opsigte van daardie dividend aan die Kommissaris voorlê, tensy die dividend ontvang—

(i) van 'n belastingvrye belegging beoog in artikel 12T verkry word; of

(ii) deur 'n pensioenfonds, pensioenbewaringsfonds, voorsorgsfonds, voorsorgbewaringsfonds of uittredingsannuïteitsfonds, of 'n bystandsfonds omskryf in artikel 1 van die Wet op Pensioenfondse, waarvan die ontvangste en

defined in section 1 of the Pension Funds Act, of which the receipts and accruals are exempt from normal tax in terms of section 10(1)*(d)*(i).''.

Amendment of section 64L of Act 58 of 1962, as substituted by section 53 of Act 17 of 2009 and amended by section 271 of Act 28 of 2011 read with paragraph 56 of Schedule 1 to that Act and section 15 of Act 21 of 2012

5. Section 64L of the Income Tax Act, 1962, is hereby amended—

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

''*(c)* both the declaration and the written undertaking contemplated in section 64G(2)*(a)* or (3) are submitted to the company within three years after the date of payment of the dividend in respect of which they are made,''; and

(b) by the substitution in subsection (1A) for the words following paragraph *(b)* of the following words:

''so much of that amount as would not have been withheld had that rebate been deducted from the amount, is refundable to the person to whom the dividend was paid: Provided such rebate is claimed within three years after the date of payment of the relevant dividend.''.

Amendment of section 64LA of Act 58 of 1962, as inserted by section 6 of Act 44 of 2014

6. Section 64LA of the Income Tax Act, 1962, is hereby amended by the substitution for paragraph *(b)* of the following paragraph:

''*(b)* both the declaration and the written undertaking are submitted to the company within three years after the date of payment of the tax,''.

Amendment of section 64M of Act 58 of 1962, as inserted by section 53 of Act 17 of 2009 and amended by section 16 of Act 21 of 2012

7. Section 64M of the Income Tax Act, 1962, is hereby amended—

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

''*(c)* both the declaration and the written undertaking contemplated in section 64H(2)*(a)* or (3) are submitted to the regulated intermediary within three years after the date of payment of the dividend in respect of which they are made,''; and

(b) by the substitution in subsection (1A) for the words following paragraph *(b)* of the following words:

''so much of that amount as would not have been withheld had that rebate been deducted from the amount, is refundable to the person to whom the dividend was paid: Provided such rebate is claimed within three years after the date of payment of the relevant dividend.''.

Amendment of paragraph 1 of Fourth Schedule to Act 58 of 1962, as amended by section 22 of Act 72 of 1963, section 44 of Act 89 of 1969, section 24 of Act 52 of 1970, section 37 of Act 88 of 1971, section 47 of Act 85 of 1974, section 6 of Act 30 of 1984, section 38 of Act 121 of 1984, section 20 of Act 70 of 1989, section 44 of Act 101 of 1990, section 44 of Act 129 of 1991, section 33 of Act 141 of 1992, section 48 of Act 113 of 1993, section 16 of Act 140 of 1993, section 37 of Act 21 of 1995, section 34 of Act 36 of 1996, section 44 of Act 28 of 1997, section 52 of Act 30 of 1998, section 52 of Act 30 of 2000, section 53 of Act 59 of 2000, section 19 of Act 19 of 2001, section 32 of Act 30 of 2002, section 46 of Act 32 of 2004, section 49 of Act 31 of 2005, section 28 of Act 9 of 2006, section 39 of Act 20 of 2006, section 54 of Act 8 of 2007, section 64 of Act 35 of 2007, section 43 of Act 3 of 2008, section 66 of Act 60 of 2008, section 17 of Act 18 of 2009, section 18 of Act 8 of 2010, section 93 of Act 24 of 2011, section

toevallings ingevolge artikel 10(1)*(d)*(i) van normale belasting vrygestel word, ontvang word.''.

Wysiging van artikel 64L van Wet 58 van 1962, soos vervang deur artikel 53 van Wet 17 van 2009 en gewysig deur artikel 271 van Wet 28 van 2011 gelees met paragraaf 56 van Bylae 1 by daardie Wet en artikel 15 van Wet 21 van 2012

5. Artikel 64L van die Inkomstebelastingwet, 1962, word hierby gewysig—

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

''*(c)* beide die verklaring en die skriftelike onderneming beoog in artikel 64G(2)*(a)* of (3) aan die maatskappy voorgelê word binne drie jaar na die datum van betaling van die dividend ten opsigte waarvan dit gemaak word,''; en

(b) deur in subartikel (1A) die woorde wat op paragraaf *(b)* volg deur die volgende woorde te vervang:

''is soveel van daardie bedrag as wat nie teruggehou sou gewees het nie, indien die korting van die bedrag afgetrek is, terugbetaalbaar aan die persoon waaraan die dividend betaal is: Met dien verstande dat sodanige korting binne drie jaar na die datum van betaling van die betrokke dividend geëis word.''.

Wysiging van artikel 64LA van Wet 58 van 1962, soos ingevoeg deur artikel 6 van Wet 44 van 2014

6. Artikel 64LA van die Inkomstebelastingwet, 1962, word hierby gewysig deur paragraaf *(b)* deur die volgende paragraaf te vervang:

''*(b)* beide die verklaring en die skriftelike onderneming binne drie jaar na die datum van betaling van die belasting aan die maatskappy voorgelê word,''.

Wysiging van artikel 64M van Wet 58 van 1962, soos ingevoeg deur artikel 53 van Wet 17 van 2009 en gewysig deur artikel 16 van Wet 21 van 2012

7. Artikel 64M van die Inkomstebelastingwet, 1962, word hierby gewysig—

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

''*(c)* beide die verklaring en skriftelike onderneming beoog in artikel 64H(2)*(a)* of (3) aan die gereguleerde tussenganger voorgelê word binne drie jaar na die datum van betaling van die dividend ten opsigte waarvan dit gemaak word,''; en

(b) deur in subartikel (1A) die woorde wat op paragraaf *(b)* volg deur die volgende woorde te vervang:

''is soveel van die bedrag as wat nie teruggehou sou gewees het nie, indien die korting van daardie bedrag afgetrek is, terugbetaalbaar aan die persoon waaraan die dividend betaal is: Met dien verstande dat daardie korting binne drie jaar jaar na die datum van betaling van die betrokke dividend geëis word.''.

Wysiging van paragraaf 1 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 22 van Wet 72 van 1963, artikel 44 van Wet 89 van 1969, artikel 24 van Wet 52 van 1970, artikel 37 van Wet 88 van 1971, artikel 47 van Wet 85 van 1974, artikel 6 van Wet 30 van 1984, artikel 38 van Wet 121 van 1984, artikel 20 van Wet 70 van 1989, artikel 44 van Wet 101 van 1990, artikel 44 van Wet 129 van 1991, artikel 33 van Wet 141 van 1992, artikel 48 van Wet 113 van 1993, artikel 16 van Wet 140 van 1993, artikel 37 van Wet 21 van 1995, artikel 34 van Wet 36 van 1996, artikel 44 van Wet 28 van 1997, artikel 52 van Wet 30 van 1998, artikel 52 van Wet 30 van 2000, artikel 53 van Wet 59 van 2000, artikel 19 van Wet 19 van 2001, artikel 32 van Wet 30 van 2002, artikel 46 van Wet 32 van 2004, artikel 49 van Wet 31 van 2005, artikel 28 van Wet 9 van 2006, artikel 39 van Wet 20 van 2006, artikel 54 van Wet 8 van 2007, artikel 64 van Wet 35 van 2007, artikel 43 van Wet 3 van 2008, artikel 66 van Wet 60 van 2008, artikel 17 van Wet 18 van 2009, artikel 18 van Wet 8 van 2010, artikel 93 van Wet 24 van 2011, artikel 271 van

271 of Act 28 of 2011 read with paragraph 77 of Schedule 1 to that Act, section 7 of Act 44 of 2014, section 6 of Act 23 of 2015 and section 5 of Act 16 of 2016

8. (1) Paragraph 1 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the substitution in the definition of ''provisional taxpayer'' for paragraph *(a)* of the following paragraph:

''*(a)* any person (other than a company) who derives income by way of—

(i) any remuneration from an employer that is not registered in terms of paragraph 15; or

(ii) any amount which does not constitute remuneration or an allowance or advance contemplated in section 8(1); **[or**

(iii) an allowance or advance contemplated in section 8(1);]'';

(b) by the substitution in the definition of ''remuneration'' for paragraph *(c*A*)* of the following paragraph:

''*(c*A*)* 80 per cent of the amount of any allowance or advance in respect of transport expenses referred to in section 8(1)*(b)*, other than any such allowance or advance contemplated in section 8(1)*(b)*(iii) **[which]** that is based on the actual distance travelled by the recipient **[, and which is calculated at a rate per kilometre which does not exceed the appropriate rate per kilometre fixed by the Minister of Finance under section 8(1)*(b)*(iii)]**: Provided that where the employer is satisfied that at least 80 per cent of the use of the motor vehicle for a year of assessment will be for business purposes, then only 20 per cent of the amount of such allowance or advance must be included;'';

(c) by the insertion in the definition of ''remuneration'' after paragraph *(c*B*)* of the following paragraph:

''*(c*C*)* 100 per cent of so much of the amount paid or granted as an allowance or advance referred to in section 8(1)*(b)*(iii) as exceeds the amount determined by applying the rate per kilometre for the simplified method in the notice fixing the rate per kilometre under section 8(1)*(b)*(ii) and (iii) to the actual distance travelled;''; and

(d) by the substitution in the definition of ''remuneration'' for the comma at the end of paragraph *(g)*(iii) of a semicolon and the addition after that subparagraph of the following subparagraph:

''(iv) paragraph *(kk)* of the proviso to section 10(1)*(k)*(i),''.

(2) Paragraph *(a)* of subsection (1) is deemed to have come into operation on 1 March 2017 and applies in respect of years of assessment commencing on or after that date.

(3) Paragraphs *(b)* and *(c)* of subsection (1) come into operation on 1 March 2018 and apply in respect of years of assessment commencing on or after that date.

(4) Paragraph *(d)* of subsection (1) comes into operation on the date on which paragraph *(f)* of section 16(1) of the Taxation Laws Amendment Act, 2017, comes into operation.

Amendment of paragraph 2 of Fourth Schedule to Act 58 of 1962, as added by section 19 of Act 6 of 1963 and amended by section 23 of Act 72 of 1963, section 29 of Act 55 of 1966, section 38 of Act 88 of 1971, section 48 of Act 85 of 1974, section 30 of Act 103 of 1976, section 28 of Act 113 of 1977, section 29 of Act 104 of 1980, section 40 of Act 90 of 1988, section 21 of Act 70 of 1989, section 45 of Act 101 of 1990, section 45 of Act 129 of 1991, section 38 of Act 21 of 1995, section 45 of Act 28 of 1997, section 53 of Act 30 of 2000, section 54 of Act 59 of 2000, section 20 of Act 19 of 2001, section 21 of Act 16 of 2004, section 50 of Act 31 of 2005, section 40 of Act 20 of 2006, section 55 of Act 8 of 2007, section 65 of Act 35 of 2007, section 18 of Act 18 of 2009, section 94 of Act 24 of 2011, section 19 of Act 21 of 2012, section 13 of Act 26 of 2013, section 8 of Act 39 of 2013, section 68 of Act 44 of 2014 and section 6 of Act 16 of 2016

9. (1) Paragraph 2 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the addition to subparagraph (4) of the following proviso:

Wet 28 van 2011 gelees met paragraaf 77 van Bylae 1 by daardie Wet, artikel 7 van Wet 44 van 2014, artikel 6 van Wet 23 van 2015 en artikel 5 van Wet 16 van 2016

8. (1) Paragraaf 1 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig—

(a) deur in die omskrywing van ''voorlopige belastingpligtige'' paragraaf *(a)* deur die volgende paragraaf te vervang:

''*(a)* enige persoon (behalwe 'n maatskappy) wat inkomste verkry by wyse van—

(i) enige besoldiging vanaf 'n werkgewer wat nie ingevolge paragraaf 15 geregistreer is nie; of

(ii) 'n bedrag wat nie besoldiging of 'n toelae of voorskot in artikel 8(1) bedoel uitmaak nie; **[of**

(iii) 'n toelae of voorskot in artikel 8(1) bedoel;]'';

(b) deur in die omskrywing van ''besoldiging'' paragraaf *(c*A*)* deur die volgende paragraaf te vervang:

''*(c*A*)* 80 persent van die bedrag van enige toelae of voorskot ten opsigte van reiskoste bedoel in artikel 8(1)*(b)*, behalwe enige bedoelde toelae of voorskot beoog in artikel 8(1)*(b)*(iii) wat gebaseer is op die werklike afstand wat deur die ontvanger afgelê is**[, en wat bereken is teen 'n skaal per kilometer wat nie die toepaslike skaal per kilometer deur die Minister van Finansies ingevolge genoemde artikel 8(1)*(b)*(iii) bepaal, te bowe gaan nie]**: Met dien verstande dat waar die werkgewer oortuig is dat ten minste 80 persent van die gebruik van die motorvoertuig in 'n jaar van aanslag vir besigheidsdoeleindes sal wees, slegs 20 persent van die bedrag van die toelae of voorskot ingesluit moet word;'';

(c) deur in die omskrywing van ''besoldiging'' na paragraaf *(c*B*)* die volgende paragraaf in te voeg:

''*(c*C*)* 100 persent van soveel van die bedrag betaal of toegelaat as 'n toelae of voorskot bedoel in artikel 8(1)*(b)*(iii) wat die bedrag te bowe gaan wat bepaal word deur die skaal per kilometer vir die vereenvoudigde metode in die kennisgewing wat die skaal per kilometer kragtens artikel 8(1)*(b)*(ii) en (iii) bepaal op die werklike afstand afgelê, toe te pas;'' en

(d) deur in die omskrywing van ''besoldiging'' die komma aan die einde van paragraaf *(g)*(iii) deur 'n kommapunt te vervang en na daardie subparagraaf die volgende subparagraaf by te voeg:

''(iv) paragraaf *(kk)* van die voorbehoudsbepaling tot artikel 10(1)*(k)*(i),''.

(2) Paragraaf *(a)* van subartikel (1) word geag op 1 Maart 2017 in werking te getree het en is van toepassing op jare van aanslag wat op of na daardie datum begin.

(3) Paragrawe *(b)* en *(c)* van subartikel (1) tree op 1 Maart 2018 in werking en is van toepassing op jare van aanslag wat op of na daardie datum begin.

(4) Paragraaf *(d)* van subartikel (1) tree in werking op die datum waarop paragraaf *(f)* van artikel 16(1) van die Wysigingswet op Belastingwette, 2017, in werking tree.

Wysiging van paragraaf 2 van Vierde Bylae by Wet 58 van 1962, soos bygevoeg deur artikel 19 van Wet 6 van 1963 en gewysig deur artikel 23 van Wet 72 van 1963, artikel 29 van Wet 55 van 1966, artikel 38 van Wet 88 van 1971, artikel 48 van Wet 85 van 1974, artikel 30 van Wet 103 van 1976, artikel 28 van Wet 113 van 1977, artikel 29 van Wet 104 van 1980, artikel 40 van Wet 90 van 1988, artikel 21 van Wet 70 van 1989, artikel 45 van Wet 101 van 1990, artikel 45 van Wet 129 van 1991, artikel 38 van Wet 21 van 1995, artikel 45 van Wet 28 van 1997, artikel 53 van Wet 30 van 2000, artikel 54 van Wet 59 van 2000, artikel 20 van Wet 19 van 2001, artikel 21 van Wet 16 van 2004, artikel 50 van Wet 31 van 2005, artikel 40 van Wet 20 van 2006, artikel 55 van Wet 8 van 2007, artikel 65 van Wet 35 van 2007, artikel 18 van Wet 18 van 2009, artikel 94 van Wet 24 van 2011, artikel 19 van Wet 21 van 2012, artikel 13 van Wet 26 van 2013, artikel 8 van Wet 39 van 2013, artikel 68 van Wet 44 van 2014 en artikel 6 van Wet 16 van 2016

9. (1) Paragraaf 2 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur by subparagraaf (4) die volgende voorbehoudsbepaling by te voeg:

“: Provided that at any time during the year of assessment the amount of the contribution to be deducted in terms of paragraphs *(a)*, *(b)* and *(b*A*)* must not exceed an amount that bears to the amount stipulated in section 11F(2)*(a)* the same ratio as the period during which remuneration was paid by an employer to the employee bears to a whole year.”.

(2) Subsection (1) comes into operation on 1 March 2018 and applies in respect of years of assessment commencing on or after that date.

Amendment of paragraph 11A of Fourth Schedule to Act 58 of 1962, as inserted by section 45 of Act 89 of 1969 and amended by section 47 of Act 28 of 1997, section 19 of Act 34 of 2004, section 51 of Act 31 of 2005, section 67 of Act 35 of 2007, section 19 of Act 8 of 2010, section 9 of Act 23 of 2015 and section 10 of Act 16 of 2016

10. (1) Paragraph 11A of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraphs (1), (2), (3), (4) and (5) of the following subparagraphs, respectively:

“(1) Where by virtue of the provisions of paragraph *(b)*, *(d)* **[or]**, *(e)* or *(g)* of the definition of ‘remuneration’ in paragraph 1, the remuneration of an employee includes—

(a) any gain made by the exercise, cession or release of any right to acquire any marketable security as contemplated in section 8A;

(b) any gain made from the disposal of any qualifying equity share as contemplated in section 8B; **[or]**

(c) any amount referred to in section 8C which is required to be included in the income of that employee; or

(d) any amount received by or accrued to that employee by way of a dividend contemplated in—

(i) paragraph *(dd)* of the proviso to section 10(1)*(k)*(i);

(ii) paragraph *(ii)* of the proviso to section 10(1)*(k)*(i);

(iii) paragraph *(jj)* of the proviso to section 10(1)*(k)*(i); or

(iv) paragraph *(kk)* of the proviso to section 10(1)*(k)*(i),

the person by whom that right was granted or from whom **[that]** the equity instrument or qualifying equity share that gave rise to the gain or amount was acquired, as the case may be, is deemed to be a person who pays or is liable to pay to that employee the amount of the gain referred to in paragraph *(a)* or *(b)* or the amount referred to in paragraph *(c)* or *(d)*.

(2) Employees’ tax in respect of the amount of remuneration contemplated in subparagraph (1) must, unless the Commissioner has granted authority to the contrary, be deducted or withheld by the person referred to in subparagraph (1) from—

(a) any consideration paid or payable by that person to that employee in respect of the cession, or release of that right or the disposal of that qualifying equity share, as the case may be; **[or]**

(b) any cash remuneration paid or payable by that person to that employee after that right has to the knowledge of that person been exercised, ceded or released or that equity instrument has to the knowledge of that person vested or that qualifying equity share has to the knowledge of that person been disposed of; or

(c) any amount of a dividend contemplated in subparagraph (1)*(d)* accrued to that employee:

Provided that where that person is an ‘associated institution’, as defined in paragraph 1 of the Seventh Schedule, in relation to any employer who pays or is liable to pay to that employee any amount by way of remuneration during the year of assessment during which the gain contemplated in subparagraph (1)*(a)* or *(b)* or the amount contemplated in subparagraph (1)*(c)* or *(d)* arises**[;]**, and—

(i) that person is not resident nor has a representative employer; **[or]**

(ii) that person is unable to deduct or withhold the full amount of employees’ tax during the year of assessment during which the gain or the amount arises, by reason of the fact that the amount to be deducted or withheld from that

": Met dien verstande dat op enige tydstip gedurende die jaar van aanslag die bedrag van die bydrae ingevolge paragrawe *(a)*, *(b)* en *(b*A*)* afgetrek te word nie 'n bedrag mag te bowe gaan nie wat tot die bedrag uiteengesit in artikel 11F(2)*(a)* in dieselfde verhouding staan as wat die tydperk waartydens besoldiging deur 'n werkgewer aan die werknemer betaal is tot 'n volle jaar staan.".

(2) Subartikel (1) tree op 1 Maart 2018 in werking en is van toepassing op jare van aanslag wat op of na daardie datum begin.

Wysiging van paragraaf 11A van Vierde Bylae by Wet 58 van 1962, soos ingevoeg deur artikel 45 van Wet 89 van 1969 en gewysig deur artikel 47 van Wet 28 van 1997, artikel 19 van Wet 34 van 2004, artikel 51 van Wet 31 van 2005, artikel 67 van Wet 35 van 2007, artikel 19 van Wet 8 van 2010, artikel 9 van Wet 23 van 2015 en artikel 10 van Wet 16 van 2016

10. (1) Paragraaf 11A van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur subparagrawe (1), (2), (3), (4) en (5) deur die volgende subparagrawe, onderskeidelik, te vervang:

"(1) Waar, uit hoofde van die bepalings van paragraaf *(b)*, *(d)* **[of]**, *(e)* of *(g)* van die omskrywing van 'besoldiging' in paragraaf 1—

(a) 'n wins gemaak by die uitoefening, sessie of afstanddoening van 'n reg om handelseffekte te verkry soos in artikel 8A beoog;

(b) enige wins gemaak uit die beskikking oor enige kwalifiserende ekwiteitsaandeel soos in artikel 8B beoog; **[of]**

(c) enige bedrag in artikel 8C bedoel wat by die inkomste van daardie werknemer ingesluit moet word; of

(d) enige bedrag ontvang deur of toegeval aan daardie werknemer by wyse van 'n dividend beoog in—

(i) paragraaf *(dd)* van die voorbehoudsbepaling tot artikel 10(1)*(k)*(i);

(ii) paragraaf *(ii)* van die voorbehoudsbepaling tot artikel 10(1)*(k)*(i);

(iii) paragraaf *(jj)* van die voorbehoudsbepaling tot artikel 10(1)*(k)*(i); of

(iv) paragraaf *(kk)* van die voorbehoudsbepaling tot artikel 10(1)*(k)*(i),

by 'n werknemer se besoldiging ingesluit word, word die persoon deur wie daardie reg verleen is of van wie **[daardie]** die ekwiteitsinstrument of kwalifiserende ekwiteitsaandeel wat tot die wins of bedrag aanleiding gegee het, na gelang van die geval, verkry is, geag 'n persoon te wees wat die bedrag van die wins bedoel in paragraaf *(a)* of *(b)* of die bedrag bedoel in paragraaf *(c)* of *(d)* aan daardie werknemer betaal of verskuldig is.

(2) Werknemersbelasting ten opsigte van die bedrag van besoldiging in subparagraaf (1) bedoel, moet, tensy die Kommissaris andersins gemagtig het, deur die persoon bedoel in subparagraaf (1) afgetrek of teruggehou word van—

(a) vergoeding wat deur daardie persoon aan daardie werknemer betaal of betaalbaar is ten opsigte van die sessie of afstanddoening van daardie reg of die beskikking oor daardie kwalifiserende ekwiteitsaandeel, na gelang van die geval; **[of]**

(b) kontantbesoldiging wat deur daardie persoon aan daardie werknemer betaal of betaalbaar word nadat, na die wete van daardie persoon, daardie reg uitgeoefen of gesedeer is of daarvan afstand gedoen is of daardie ekwiteitsinstrument na die wete van daardie persoon gevestig het of daardie kwalifiserende ekwiteitsaandeel na die wete van daardie persoon oor beskik is; of

(c) enige bedrag van 'n dividend beoog in subparagraaf (1)*(d)* wat aan daardie werknemer toegeval het:

Met dien verstande dat waar daardie persoon 'n 'verwante inrigting', soos in paragraaf 1 van die Sewende Bylae omskryf, is met betrekking tot enige werkgewer wat gedurende die jaar van aanslag waartydens die wins beoog in subparagraaf (1)*(a)* of *(b)* of die bedrag soos in subparagraaf (1)*(c)* of *(d)* bedoel, ontstaan, enige bedrag by wyse van besoldiging aan daardie werknemer betaal of verplig is om dit te betaal**[;]**, en—

(i) daardie persoon nie 'n inwoner is en ook nie 'n verteenwoordigende werkgewer het nie; **[of]**

(ii) daardie persoon nie in staat is om die volle bedrag van werknemersbelasting gedurende die jaar van aanslag waartydens die wins of die bedrag voorkom, af te trek of terug te hou nie, as gevolg van die feit dat die bedrag wat aldus van

remuneration by way of employees' tax exceeds the amount from which the deduction or withholding can be made; or

(iii) the amount of the dividend referred to in paragraph *(c)* consists of an equity instrument referred to in section 8C,

that person and that employer must deduct or withhold from the remuneration payable by them to that employee during that year of assessment an aggregate amount equal to the employees' tax payable in respect of that gain or that amount and shall be jointly and severally liable for that aggregate amount of employees' tax.

(3) The provisions of this Schedule apply in relation to the amount of employees' tax deducted or withheld under subparagraph (2) as though that amount had been deducted or withheld from the amount of the gain referred to in subparagraph (1)*(a)* or *(b)* or the amount referred to in subparagraph (1)*(c)* or *(d)*.

(4) Before deducting or withholding employees' tax under subparagraph (2) in respect of remuneration contemplated in subparagraph (1)*(a)* **[or]**, *(c)* or *(d)*, that person and that employer must ascertain from the Commissioner the amount to be so deducted or withheld.

(5) If that person and that employer are, by reason of the fact that the amount to be deducted or withheld by way of employees' tax exceeds the amount from which the deduction or withholding is to be made, unable to deduct or withhold the full amount of employees' tax during the year of assessment during which the gain referred to in subparagraph (1)*(a)* or *(b)* or the amount referred to in subparagraph (1)*(c)* or *(d)* arises, they must immediately notify the Commissioner of the fact.''.

(2) Subsection (1) comes into operation on 1 March 2018 and applies in respect of years of assessment commencing on or after that date.

Amendment of section 4 of Act 91 of 1964, as amended by section 2 of Act 105 of 1969, section 2 of Act 110 of 1979, sections 3 and 15 of Act 98 of 1980, section 2 of Act 84 of 1987, section 4 of Act 59 of 1990, section 1 of Act 105 of 1992, section 1 of Act 98 of 1993, section 2 of Act 45 of 1995, Schedule 3 of Act 34 of 1997, section 58 of Act 30 of 1998, section 47 of Act 53 of 1999, section 115 of Act 60 of 2001, section 43 of Act 30 of 2002, section 39 of Act 12 of 2003, section 133 of Act 45 of 2003, section 10 of Act 10 of 2006, section 9 of Act 21 of 2006, section 5 of Act 36 of 2007, section 25 of Act 61 of 2008, section 24 of Act 8 of 2010, section 3 of Act 25 of 2011 and section 16 of Act 39 of 2013, repealed by section 4 of Act 32 of 2014 and amended by section 22 of Act 23 of 2015

11. Section 4 of the Customs and Excise Act, 1964, pending its repeal by the Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014), is hereby amended—

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

''(ii) disclosing to the Director-General of the Department of Trade and Industry or the Economic Development Department such information in relation to imports and exports and importers and exporters as may be required by such Director-General for the determination and application of any trade policy;'';

(b) by the substitution in subsection (3) for paragraph (v) of the proviso of the following paragraph:

''(v) disclosing to the Governor of the South African Reserve Bank or any other person to whom the powers, functions and duties have been delegated by the Minister in terms of **[Exchange Control Regulations, 1961,]** regulations issued in terms of section 9 of the Currency and Exchanges Act, 1933 (Act No. 9 of 1933), such information as may be required for purposes of exercising any power or performing any function or duty in terms of those

sodanige besoldiging by wyse van werknemersbelasting afgetrek of teruggehou moet word, die bedrag waarvan die aftrekking of terughouding gemaak kan word, oorskry; of

(iii) die bedrag van die dividend beoog in paragraaf *(c)* bestaan uit 'n ekwiteitsinstrument bedoel in artikel 8C,

moet daardie persoon en daardie werkgewer van die besoldiging deur hulle gedurende daardie jaar van aanslag aan daardie werknemer betaalbaar, 'n totale bedrag gelykstaande aan die werknemersbelasting ten opsigte van daardie wins of daardie bedrag betaalbaar aftrek of terughou, en is hulle gesamentlik en afsonderlik vir daardie totale bedrag aan werknemersbelasting aanspreeklik.

(3) Die bepalings van hierdie bylae is van toepassing met betrekking tot die bedrag van werknemersbelasting wat ingevolge subparagraaf (2) afgetrek of teruggehou is, asof dié bedrag afgetrek of teruggehou was van die bedrag van die wins in subparagraaf (1)*(a)* of *(b)* bedoel of die bedrag in subparagraaf (1)*(c)* of *(d)* bedoel.

(4) Voordat werknemersbelasting ingevolge subparagraaf (2) ten opsigte van besoldiging in subparagraaf (1)*(a)* **[of]**, *(c)* of *(d)* bedoel afgetrek of teruggehou word, moet daardie persoon en daardie werkgewer by die Kommissaris vasstel watter bedrag aldus afgetrek of teruggehou moet word.

(5) Indien daardie persoon en daardie werkgewer, uit hoofde van die feit dat die bedrag wat by wyse van werknemersbelasting afgetrek of teruggehou staan te word meer is as die bedrag waarvan die werknemersbelasting afgetrek of teruggehou moet word, nie in staat is om die volle bedrag van die werknemersbelasting af te trek of terug te hou gedurende die jaar van aanslag waarin die wins in subparagraaf (1)*(a)* of *(b)* bedoel of die bedrag in subparagraaf (1)*(c)* of *(d)* bedoel, ontstaan nie, moet hulle die Kommissaris onmiddellik daarvan in kennis stel.''.

(2) Subartikel (1) tree op 1 Maart 2018 in werking en is van toepassing ten opsigte van jare van aanslag wat op of na daardie datum begin.

Wysiging van artikel 4 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 105 van 1969, artikel 2 van Wet 110 van 1979, artikels 3 en 15 van Wet 98 van 1980, artikel 2 van Wet 84 van 1987, artikel 4 van Wet 59 van 1990, artikel 1 van Wet 105 van 1992, artikel 1 van Wet 98 van 1993, artikel 2 van Wet 45 van 1995, Bylae 3 van Wet 34 van 1997, artikel 58 van Wet 30 van 1998, artikel 47 van Wet 53 van 1999, artikel 115 van Wet 60 van 2001, artikel 43 van Wet 30 van 2002, artikel 39 van Wet 12 van 2003, artikel 133 van Wet 45 van 2003, artikel 10 van Wet 10 van 2006, artikel 9 van Wet 21 van 2006, artikel 5 van Wet 36 van 2007, artikel 25 van Wet 61 van 2008, artikel 24 van Wet 8 van 2010, artikel 3 van Wet 25 van 2011 en artikel 16 van Wet 39 van 2013, herroep deur artikel 4 van Wet 32 van 2014 en gewysig deur artikel 22 van Wet 23 van 2015

11. Artikel 4 van die Doeane- en Aksynswet, 1964, hangende die herroeping daarvan deur die Wysigingswet op Doeane en Aksyns, 2014 (Wet No. 32 van 2014), word hierby gewysig—

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

"(ii) aan die Direkteur-generaal van die Departement van Handel en Nywerheid of die Departement van Ekonomiese Ontwikkeling sodanige inligting in verband met invoere en uitvoere en invoerders en uitvoerders wat deur sodanige Direkteur-generaal vir die bepaling en toepassing van handelsbeleid vereis word, te openbaar;'';

(b) deur in subartikel (3) paragraaf (v) van die voorbehoudsbepaling deur die volgende paragraaf te vervang:

"(v) aan die President van die Suid-Afrikaanse Reserwebank of enige ander persoon aan wie die bevoegdhede, funksies of verpligtinge deur die Minister gedelegeer is ingevolge die **[Deviesebeheer-regulasies, 1961,]** regulasies uitgereik ingevolge artikel 9 van die Wet op Betaalmiddels en Wisselkoerse, 1933 (Wet No. 9 van 1933), die inligting te verskaf wat nodig is vir doeleindes van die uitoefening van enige bevoegdheid of uitvoering van enige funksie of plig ingevolge daardie **[Regulasies]** regulasies of die

[Regulations] regulations or the South African Reserve Bank Act, 1989 (Act No. 90 of 1989);''; and

(c) by the substitution for subsection (3A) of the following subsection:

''(3A) The Statistician-General or the Director-General of the Department of Trade and Industry or the Economic Development Department or the National Treasury as defined in the Exchange Control Regulations, 1961, or the Governor of the South African Reserve Bank or the National Commissioner of the South African Police Service or the National Director of Public Prosecutions or the Director-General of the National Treasury or the Chief Commissioner of the International Trade Administration Commission or the Director of the Financial Intelligence Centre or the head of any organ of state or any person acting under the direction and control of such Statistician-General or Director-General of the Department of Trade and Industry or the Economic Development Department or Governor of the South African Reserve Bank or National Commissioner of the South African Police Service or National Director of Public Prosecutions or the Director-General of the National Treasury or the Chief Commissioner of the International Trade Administration Commission or the Director of the Financial Intelligence Centre or the head of any organ of state, shall not disclose any information supplied under the proviso to subsection 3 to any person or permit any person to have access thereto, except in the exercise of his or her powers or the carrying out of his or her duties under any Act from which such powers or duties are derived.''.

Amendment of section 19A of Act 91 of 1964, as amended by section 40 of Act 19 of 2001, section 64 of Act 30 of 2002, section 31 of Act 61 of 2008 and section 9 of Act 32 of 2014

12. (1) Section 19A of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (1)*(a)* for the words preceding subparagraph (i) of the following words:

''Notwithstanding anything to the contrary contained in this Act the Commissioner may by rule, in respect of any excisable goods specified in Section A of Part 2 of Schedule No. 1 **[or fuel levy goods or any class or kind of such goods]** manufactured in the Republic or fuel levy goods manufactured in or imported into the Republic or any class or kind of such goods—''.

(2) Subsection (1) comes into operation on a date determined by the Minister by notice in the *Gazette*.

Amendment of section 20 of Act 91 of 1964, as amended by section 4 of Act 95 of 1965, section 8 of Act 105 of 1969, section 1 of Act 86 of 1982, section 6 of Act 84 of 1987, section 14 of Act 59 of 1990, section 14 of Act 45 of 1995, section 59 of Act 30 of 1998, section 41 of Act 19 of 2001, section 88 of Act 31 of 2005, section 10 of Act 32 of 2014 and section 126 of Act 25 of 2015

13. (1) Section 20 of the Customs and Excise Act, 1964, is hereby amended by the deletion of subsection (7).

(2) Subsection (1) comes into operation on a date determined by the Minister by notice in the *Gazette*.

Amendment of section 21A of Act 91 of 1964, as inserted by section 121 of Act 60 of 2001 and amended by section 2 of Act 10 of 2005, section 18 of Act 21 of 2006, section 7 of Act 36 of 2007 and section 18 of Act 39 of 2013, repealed by section 12 of Act 32 of 2014 and amended by section 16 of Act 16 of 2016

14. Section 21A of the Customs and Excise Act, 1964, pending its repeal by the Customs and Excise Amendment Act, 2014, is hereby amended—

(a) by the substitution in subsection (9) for paragraph *(a)* of the following paragraph:

Wet op die Suid-Afrikaanse Reserwebank, 1989 (Wet No. 90 van 1989);''; en

(c) deur subartikel (3A) deur die volgende subartikel te vervang:

''(3A) Die Statistikusgeneraal of die Direkteur-generaal van die Departement van Handel en Nywerheid of die Departement van Ekonomiese Ontwikkeling of die Nasionale Tesourie soos omskryf in die Devisiebeheerregulasies, 1961, of die **[Goewerneur]** President van die Suid-Afrikaanse Reserwebank of die Nasionale Kommissaris van die Suid-Afrikaanse Polisiediens of die Nasionale Direkteur van Openbare Vervolgings of die Direkteur-generaal van die Nasionale Tesourie of die Hoofkommissaris van die Internasionale Handelsadministrasiekommissie of die Direkteur van die Finansiële Intelligensiesentrum of die hoof van enige staatsorgaan of enige persoon wat in opdrag en onder beheer van daardie Statistikusgeneraal of die Direkteur-generaal van Handel en Nywerheid of die Departement van Ekonomiese Ontwikkeling of die **[Goewerneur]** President van die Suid-Afrikaanse Reserwebank of die Nasionale Kommissaris van die Suid-Afrikaanse Polisie of die Nasionale Direkteur van Openbare Vervolgings of die Direkteur-generaal van die Nasionale Tesourie of die Hoofkommissaris van die Internasionale Handelsadministrasiekommissie of die Direkteur van die Finansiële Intelligensiesentrum of die hoof van enige staatsorgaan optree, mag nie enige inligting wat ingevolge die voorbehoudsbepaling by subartikel (3) verskaf is aan enige persoon openbaar nie of toelaat dat enige persoon toegang daartoe verkry nie, behalwe in die uitoefening van sy of haar bevoegdhede of die uitvoering van sy of haar pligte kragtens enige Wet waarvan sodanige bevoegdhede of pligte ontleen word.''.

Wysiging van artikel 19A van Wet 91 van 1964, soos gewysig deur artikel 40 van Wet 19 van 2001, artikel 64 van Wet 30 van 2002, artikel 31 van Wet 61 van 2008 en artikel 9 van Wet 32 van 2014

12. (1) Artikel 19A van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in subartikel (1)*(a)* die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:

''Ondanks andersluidende bepalings in hierdie Wet kan die Kommissaris ten opsigte van synsbare goedere vermeld in Afdeling A van Deel 2 van Bylae No. 1 **[of brandstofheffinggoedere of enige klas of soort van sodanige goedere]** in die Republiek vervaardig of brandstofheffingsgoedere vervaardig in of ingevoer in die Republiek of enige klas of soort van sodanige goedere, by reël—''.

(2) Subartikel (1) tree in werking op 'n datum deur die Minister by kennisgewing in die *Staatskoerant* bepaal.

Wysiging van artikel 20 van Wet 91 van 1964, soos gewysig deur artikel 4 van Wet 95 van 1965, artikel 8 van Wet 105 van 1969, artikel 1 van Wet 86 van 1982, artikel 6 van Wet 84 van 1987, artikel 14 van Wet 59 van 1990, artikel 14 van Wet 45 van 1995, artikel 59 van Wet 30 van 1998, artikel 41 van Wet 19 van 2001, artikel 88 van Wet 31 van 2005, artikel 10 van Wet 32 van 2014 en artikel 126 van Wet 25 van 2015

13. (1) Artikel 20 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur subartikel (7) te skrap.

(2) Subartikel (1) tree in werking op 'n datum deur die Minister by kennisgewing in die *Staatskoerant* bepaal.

Wysiging van artikel 21A van Wet 91 van 1964, soos ingevoeg deur artikel 121 van Wet 60 van 2001 en gewysig deur artikel 2 van Wet 10 van 2005, artikel 18 van Wet 21 van 2006, artikel 7 van Wet 36 van 2007 en artikel 18 van Wet 39 van 2013, herroep deur artikel 12 van Wet 32 van 2014 en gewysig deur artikel 16 van Wet 16 van 2016

14. Artikel 21A van die Doeane- en Aksynswet, 1964, hangende die herroeping daarvan deur die Wysigingswet op Doeane en Aksyns, 2014, word hierby gewysig—

(a) deur in subartikel (9) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* if the SEZ operator or CCA enterprise or such other person proves that, as the case may be—
(i) the duty on the goods concerned has been paid;
(ii) the goods have been duly exported;
(iii) any goods brought temporarily into the CCA are removed therefrom in accordance with the provisions of this Act and any conditions imposed by the Commissioner; or
(iv) the goods have been used in the manufacture or production of any goods by the CCA enterprise in accordance with any relevant provision of this Act and such goods have been removed and received on other licensed or registered premises for manufacture or production of any other goods by the licensee or registrant in accordance with any relevant provision of this Act;"; and

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

"(9A) The liability for duty in respect of any imported goods that have been used in the manufacture or production of goods as referred to in paragraph *(a)*(iv) of subsection (9), that ceased as contemplated in that paragraph in respect of a CCA enterprise, shall—
(a) be assumed by the receiving licensee or registrant referred to in paragraph *(a)*(iv) of that subsection; and
(b) cease in accordance with any relevant provision of this Act pertaining to such licensee or registrant.".

Substitution of section 54C of Act 91 of 1964, as inserted by section 139 of Act 45 of 2003 and renumbered by section 32 of Act 16 of 2004

15. (1) Section 54C of the Customs and Excise Act, 1964, is hereby substituted by the following section:

"**Application of other provisions of this Act**

54C. **[(1)]** Subject to such exceptions and adaptations as may be prescribed in this Chapter, any Schedule or any rule, the provisions of this Act **[relating to]** governing the administration of excisable goods, including—
(a) (i) the importation of excisable goods and imported excisable goods; and
(ii) the payment of duty on imported excisable goods; or
(b) (i) the manufacture of excisable goods; and
(ii) the entry for home consumption, removal from any customs and excise manufacturing warehouse and payment of duty contemplated in section 19A,

shall apply *mutatis mutandis* to environmental levy goods imported into or manufactured in the Republic.".

(2) Subsection (1) comes into operation on the date on which section 18(4) of the Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2017, comes into operation.

Amendment of section 75 of Act 91 of 1964, as amended by section 13 of Act 95 of 1965, section 10 of Act 57 of 1966, section 8 of Act 85 of 1968, section 25 of Act 105 of 1969, section 8 of Act 103 of 1972, section 2 of Act 68 of 1973, section 9 of Act 71 of 1975, section 27 of Act 112 of 1977, section 28 of Act 93 of 1978, section 10 of Act 110 of 1979, section 19 of Act 86 of 1982, section 6 of Act 89 of 1984, section 11 of Act 101 of 1985, section 9 of Act 52 of 1986, section 23 of Act 84 of 1987, section 8 of Act 69 of 1988, section 13 of Act 68 of 1989, section 29 of Act 59 of 1990, section 13 of Act 61 of 1992, section 7 of Act 98 of 1993, section 10 of Act 19 of 1994, section 53 of Act 45 of 1995, section 61 of Act 30 of 2000, section 50 of Act 19 of 2001, section 130 of Act 60 of 2001, section 109 of Act 74 of 2002, section 146 of Act 45 of 2003, section 27 of Act 34 of 2004, section 92 of Act 31 of 2005, section 70 of Act 20

"*(a)* indien die SES bediener of DBG-onderneming of sodanige ander persoon bewys dat, na gelang van die geval—
(i) die reg op die betrokke goedere betaal is;
(ii) die goedere behoorlik uitgevoer is;
(iii) enige goedere wat tydelik in die DBG ingebring word, ooreenkomstig die bepalings van hierdie Wet en enige voorwaardes deur die Kommissaris opgelê daarvandaan verwyder word; of
(iv) die goedere in die vervaardiging of produksie van enige goedere deur die DBG-onderneming ooreenkomstig enige betrokke bepaling van hierdie Wet gebruik is en sodanige goedere verwyder is en ontvang is op ander gelisensieerde of geregistreerde persele vir vervaardiging of produksie van enige ander goedere deur die lisensiehouer of geregistreerde ooreenkomstig enige betrokke bepaling van hierdie Wet;"; en

(b) deur na subartikel (9) die volgende subartikel in te voeg:

"(9A) Die aanspreeklikheid vir reg ten opsigte van enige ingevoerde goedere wat gebruik is in die vervaardiging of produksie van goedere soos bedoel in paragraaf *(a)*(iv) van subartikel (9), wat verval het soos beoog in daardie paragraaf ten opsigte van 'n DBG-onderneming—
(a) word oorgeneem deur die ontvangende lisensiehouer of geregistreerde bedoel in paragraaf *(a)*(iv) van daardie subartikel; en
(b) verval ooreenkomstig enige betrokke bepaling van hierdie Wet wat op sodanige lisiensiehouer of geregistreerde betrekking het.".

Vervanging van artikel 54C van Wet 91 van 1964, soos ingevoeg deur artikel 139 van Wet 45 van 2003 en hernommer deur artikel 32 van Wet 16 van 2004

15. (1) Artikel 54C van die Doeane- en Aksynswet, 1964, word hierby deur die volgende artikel vervang:

"**Toepassing van ander bepalings van hierdie Wet**

54C. **[(1)]** Behoudens sodanige uitsonderings en aanpassings wat in hierdie Hoofstuk, enige Bylae of reël voorgeskryf word, is die bepalings van hierdie Wet **[met betrekking tot]** wat die administrasie van synsbare goedere reël, insluitend—
(a) (i) die invoer van synsbare goedere en ingevoerde synsbare goedere; en
(ii) die betaling van reg op ingevoerde synsbare goedere; of
(b) (i) die vervaardiging van synsbare goedere; en
(ii) die klaring vir binnelandse verbruik, verwydering van enige doeane- en aksynsvervaardigingspakhuis en betaling van reg in artikel 19A beoog,

mutatis mutandis van toepassing op enige omgewingsheffinggoedere wat in die Republiek ingevoer of vervaardig word.".

(2) Subartikel (1) tree in werking op die datum waarop artikel 18(4) van die Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette, 2017, in werking tree.

Wysiging van artikel 75 van Wet 91 van 1964, soos gewysig deur artikel 13 van Wet 95 van 1965, artikel 10 van Wet 57 van 1966, artikel 8 van Wet 85 van 1968, artikel 25 van Wet 105 van 1969, artikel 8 van Wet 103 van 1972, artikel 2 van Wet 68 van 1973, artikel 9 van Wet 71 van 1975, artikel 27 van Wet 112 van 1977, artikel 28 van Wet 93 van 1978, artikel 10 van Wet 110 van 1979, artikel 19 van Wet 86 van 1982, artikel 6 van Wet 89 van 1984, artikel 11 van Wet 101 van 1985, artikel 9 van Wet 52 van 1986, artikel 23 van Wet 84 van 1987, artikel 8 van Wet 69 van 1988, artikel 13 van Wet 68 van 1989, artikel 29 van Wet 59 van 1990, artikel 13 van Wet 61 van 1992, artikel 7 van Wet 98 van 1993, artikel 10 van Wet 19 van 1994, artikel 53 van Wet 45 van 1995, artikel 61 van Wet 30 van 2000, artikel 50 van Wet 19 van 2001, artikel 130 van Wet 60 van 2001, artikel 109 van Wet 74 van 2002, artikel 146 of Wet 45 van 2003, artikel 27 van Wet 34 van 2004, artikel 92 van

of 2006, section 95 of Act 35 of 2007, section 99 of Act 60 of 2008 and section 63 of Act 32 of 2014

16. (1) Section 75 of the Customs and Excise Act, 1964, is hereby amended—

(a) by the substitution in subsection (1A)*(b)* for subparagraph (ii) of the following subparagraph:

"(ii) is registered**[, in addition to any other registration required under this Act, for value-added tax purposes under the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), and]** for diesel refund purposes on compliance with the requirements determined by the Commissioner for the purposes of this Act **[and the Value-Added Tax Act]**;";

(b) by the substitution in subsection (1A) for paragraph *(d)* of the following paragraph:

"*(d)* The Commissioner may—

(i) pay any such refund upon receipt of a duly completed return from any person who has purchased distillate fuel for use as contemplated in the said item of Schedule No. 6; and

(ii) pay any such refund by means of the system **[in operation for refunding value-added tax]** as may be prescribed by rule; **[and**

(iii) for the purposes of payment, set off any amount refundable to any person in terms of the provisions of this section and the said items against any amount of value-added tax payable by such person;]";

(c) by the deletion in subsection (1A) of paragraph *(f)*;

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

"(i) Any return for refund of such levies shall be in such form and shall declare such particulars and shall be **[for such quantities and]** for such periods as may be **[determined by the Commissioner]** prescribed by rule.";

(e) by the substitution in subsection (4A)*(f)*(i) for items *(bb)* and *(cc)* of the following items respectively:

"*(bb)* has contravened or failed to comply with the provisions of this Act **[or the Value-Added Tax Act 1991 (Act No. 89 of 1991)]**;

(cc) has been convicted of an offence under this Act**[, or the said Value-Added Tax Act]**; or"; and

(f) by the substitution in subsection (4A) for paragraph *(g)* of the following paragraph:

"*(g)* For the purposes of the administration of the refunds of levies on distillate fuel as provided in this section and item 670.04 of Schedule No. 6 the Commissioner may, subject to the provisions of section 3(2), delegate by rule any of the Commissioner's powers, duties or functions under this Act to any officer**[, including any officer employed in administering the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991)]**.".

(2) Subsection (1) comes into operation on a date determined by the Minister by notice in the *Gazette*.

Amendment of section 13 of Act 89 of 1991, as amended by section 29 of Act 136 of 1991, section 19 of Act 136 of 1992, section 15 of Act 20 of 1994, section 30 of Act 27 of 1997, section 34 of Act 34 of 1997, section 86 of Act 53 of 1999, section 70 of Act 19 of 2001, section 155 of Act 60 of 2001, section 170 of Act 45 of 2003, section 100 of Act 32 of 2004, section 106 of Act 31 of 2005, section 110 of Act 60 of 2008, section

Wet 31 van 2005, artikel 70 van Wet 20 van 2006, artikel 95 van Wet 35 van 2007, artikel 99 van Wet 60 van 2008 en artikel 63 van Wet 32 van 2014

16. (1) Artikel 75 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

(a) deur in subartikel (1A)*(b)* subparagraaf (ii) deur die volgende subparagraaf te vervang:

"(ii) **[benewens enige ander registrasie wat kragtens hierdie Wet vereis word vir doeleindes van die belasting op toegevoegde waarde kragtens die bepalings van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), en]** vir diesel-terugbetalingsdoeleindes by nakoming van enige vereistes wat deur die Kommissaris vir die doeleindes van hierdie Wet **[en die Wet op Belasting op Toegevoegde Waarde]** bepaal is, geregistreer is;";

(b) deur in subartikel (1A) paragraaf *(d)* deur die volgende paragraaf te vervang:

"*(d)* kan die Kommissaris—

(i) enige sodanige terugbetaling betaal by ontvangs van 'n behoorlik voltooide opgawe van enige persoon wat distillaatbrandstof vir gebruik soos beoog in die bedoelde item van Bylae No. 6, aangekoop het; en

(ii) enige sodanige terugbetaling betaal deur middel van 'n stelsel **[in werking om belasting op toegevoegde waarde terug te betaal]** wat by reël voorgeskryf kan word; **[en**

(iii) vir betalingsdoeleindes, enige bedrag terugbetaalbaar aan enigiemand ingevolge die bepalings van hierdie artikel en bedoelde items verreken teen enige bedrag van belasting op toegevoegde waarde wat deur sodanige persoon betaalbaar is;]";

(c) deur in subartikel (1A) paragraaf *(f)* te skrap;

(d) deur in subartikel (4A)*(b)* subparagraaf (i) deur die volgende subparagraaf te vervang:

"(i) Enige opgawe vir terugbetaling van sodanige heffings moet in sodanige vorm wees en moet sodanige besonderhede verklaar en moet **[vir sodanige hoeveelhede en]** vir sodanige tydperke wees soos **[die Kommissaris bepaal]** by reël voorgeskryf.";

(e) deur in subartikel (4A)*(f)*(i) items *(bb)* en *(cc)* deur die volgende items onderskeidelik te vervang:

"*(bb)* die bepalings van hierdie Wet **[of die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991),]** oortree het of versuim het om daaraan te voldoen;

(cc) aan 'n misdryf kragtens hierdie Wet **[of die bedoelde Wet op Belasting op Toegevoegde Waarde]** skuldig bevind is; of"; en

(f) deur in subartikel (4A) paragraaf *(g)* deur die volgende paragraaf te vervang:

"*(g)* Vir die doeleindes van die administrasie van die terugbetalings van heffings op distillaatbrandstof soos bepaal in hierdie artikel en item 670.04 van Bylae No. 6 kan die Kommissaris, behoudens die bepalings van artikel 3(2), by reël enige van die Kommissaris se bevoegdhede, pligte of werksaamhede kragtens hierdie Wet aan enige beampte**[, met inbegrip van 'n beampte in diens om die bepalings van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet 89 van 1991), te administreer,]** delegeer.".

(2) Subartikel (1) tree in werking op 'n datum deur die Minister by kennisgewing in die *Staatskoerant* bepaal.

Wysiging van artikel 13 van Wet 89 van 1991, soos gewysig deur artikel 29 van Wet 136 van 1991, artikel 19 van Wet 136 van 1992, artikel 15 van Wet 20 van 1994, artikel 30 van Wet 27 van 1997, artikel 34 van Wet 34 van 1997, artikel 86 van Wet 53 van 1999, artikel 70 van Wet 19 van 2001, artikel 155 van Wet 60 van 2001, artikel 170 van Wet 45 van 2003, artikel 100 van Wet 32 van 2004, artikel 106 van Wet 31 van 2005, artikel 110 van Wet 60 van 2008, artikel 135 van Wet 24 van 2011,

135 of Act 24 of 2011, section 271 of Act 28 of 2011 read with paragraph 112 of Schedule 1 to that Act, section 171 of Act 31 of 2013 and section 24 of Act 44 of 2014

17. (1) Section 13 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for subsection (6) of the following subsection:

"(6) The tax on importation of goods shall be paid and recovered **[or refunded]** in terms of Chapter 3 of the Customs Duty Act or refunded in terms of Chapter 4 of that Act, as if the tax were an import duty **[contemplated in section 18 of that Act]**, regardless of whether or not the said **[section]** Chapter applies for the purposes of any import duty levied in terms of that Act.".

(2) Subsection (1) takes effect immediately after the Customs Control Act, 2014, has taken effect in terms of section 944(1) of that Act.

Amendment of section 6 of Act 9 of 1999, as amended by section 76 of Act 19 of 2001, section 43 of Act 18 of 2009, section 271 of Act 28 of 2011 read with paragraph 150 of Schedule 1 to that Act, section 23 of Act 39 of 2013 and section 30 of Act 23 of 2015

18. Section 6 of the Skills Development Levies Act, 1999, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) Subject to section 7, every employer must, not later than seven days, or such longer period as the Commissioner determines, after the end of each month in respect of which the levy is payable, pay the levy to the Commissioner **[within the period determined in this Act]**.".

Amendment of section 1 of Act 14 of 2007, as amended by section 53 of Act 18 of 2009 and by section 271 of Act 28 of 2011 read with paragraph 167 of Schedule 1 to that Act

19. Section 1 of the Diamond Export Levy (Administration) Act, 2007, is hereby amended—

(a) by the deletion in subsection (1) of the definitions of "Commissioner", "Income Tax Act" and "notice of assessment";

(b) by the substitution for the definition of "Tax Administration Act" of the following definition:

" **'Tax Administration Act'** means the Tax Administration Act, 2011 (Act No. 28 of 2011);"; and

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

"(2) Unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Diamonds Act, the Levy Act or the Tax Administration Act bears that meaning for purposes of this Act.".

Amendment of section 4 of Act 14 of 2007, as amended by section 55 of Act 18 of 2009

20. Section 4 of the Diamond Export Levy (Administration) Act, 2007, is hereby amended by the substitution in subsection (1) for paragraph *(a)* of the following paragraph:

"*(a)* A registered person must submit a return and payment as contemplated in **[subsection (5)]** section 5 to reach any office designated by the Commissioner by rule made under section 18 during the hours of business prescribed by the Commissioner by rule under the Customs and Excise Act, 1964, within a period of 30 days after the ending date of each assessment period described in subsection (2), but not later than the penultimate business day of that period.".

artikel 271 van Wet 28 van 2011 gelees met paragraaf 112 van Bylae 1 by daardie Wet, artikel 171 van Wet 31 van 2013 en artikel 24 van Wet 44 van 2014

17. (1) Artikel 13 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur subartikel (6) deur die volgende subartikel te vervang:

"(6) Die belasting op invoer van goed sal ingevolge Hoofstuk 3 van die Wet op Doeanereg betaal en verhaal word of ingevolge Hoofstuk 4 van daardie Wet terugbetaal word asof die belasting 'n invoerreg **[beoog in artikel 18 van daardie Wet]** was, hetsy die bedoelde **[artikel]** Hoofstuk van toepassing is vir doeleindes van enige invoerreg ingevolge daardie Wet gehef, al dan nie.".

(2) Subartikel (1) tree in werking onmiddellik na die Wet op Doeanebeheer, 2014, ingevolge artikel 944(1) van daardie Wet in werking getree het.

Ukuchibiyelwa kwesigaba sesi-6 soMthetho wesi-9 ka-1999, njengokuba sichibiyelwe yisigaba sama-76 soMthetho we-19 ka-2001, isigaba sama-43 soMthetho we-18 ka-2009, isigaba sama-271 soMthetho wama-28 ka-2011 sifundwa nendima ye-150 yeSheduli yoku-1 kuloyo Mthetho, isigaba sama-23 soMthetho wama-39 ka-2013 kanye nesigaba sama-30 soMthetho wama-23 ka-2015

18. Isigaba sesi-6 soMthetho Wezibizontela Wokuthuthukisa Amakhono, ka-1999, sichibiyelwe lapha ngokufaka endaweni yesigatshana soku-(1) isigatshana esilandelayo:

"(1) Kuye ngesigaba 7, wonke umqashi makakhokhe isibizontela kuKhomishinali ngasemuva kwezinsuku eziyisikhombisa, noma ngenkathi endana kanjalo njengoba uKhomishinali enquma, ngemuva kokuphela kwenyanga ngayinye okukhokwa ngayo **[kwenkathi enqunywe kuloMthetho]**.".

Tlhabololo ya karolo 1 ya Molao 14 wa 2007, jaaka e tlhabolotswe ka karolo 53 ya Molao 18 wa 2009 le ka karolo 271 ya Molao 28 wa 2011 ka puisommogo le temana 167 ya Sejule 1 ya Molao oo

19. Karolo 1 ya Molao wa Lekgethwana la Thomelontle (Tsamaiso) ya Taemane, 2007, e tlhabololwa jaana—

(a) ka phimolo mo karolotlaleletsong (1) ya ditlhaloso tsa "Mokomisenara", "Molao wa Lekgetho la Lotseno" le "kitsiso ya thomelwantle";

(b) ka kemisetso ya tlhaloso ya "Molao wa Tsamaiso ya Lekgetho" ka tlhaloso e e latelang:

" **'Tax Administration Act'** e kaya Molao wa Tsamaiso ya Lekgetho, 2011 (Molao 28 wa 2011);"; le

(c) ka kemisetso ya karolotlaleletso (2) ka karolotlaleletso e e latelang:

"(2) Ntle ga gore bokao bo supe se sengwe, lefoko lengwe le lengwe kgotsa tlhagiso e e filweng tlhaloso mo Molaong wa Ditaemane, mo Molaong wa Lekgethwana kgotsa mo Molaong wa Tsamaiso ya Lekgetho e nna le bokao joo mabapi le maitlhomo a Molao ono.".

Tlhabololo ya karolo 4 ya Molao 14 wa 2007, jaaka e tlhabolotswe ka karolo 55 ya Molao 18 wa 2009

20. Karolo 4 ya Molao wa Lekgethwana la Thomelontle (Tsamaiso) ya Taemane, 2007, o tlhabololwa ka kemisetso mo karolotlaleletsong (1) ya temana *(a)* ka temana e e latelang:

"*(a)* Motho yo o kwadisitsweng o tshwanetse go isa dipoelo le tuelo jaaka go tlhalositswe mo **[karolotlaleletsong (5)]** karolong 5 go fitlhelela ofisi nngwe le nngwe e e tlhomilweng ke Mokomisenara ka molawana o o dirilweng ka fa tlase ga karolo 18 ka nako ya tiro e e beilweng ke Mokomisenara ka molawana ka fa tlase ga *Customs and Excise Act*, 1964, mo pakeng ya matsatsi a le 30 morago ga letlha la bofelo la paka nngwe le nngwe ya tekanyo e e tlhalositsweng mo karolotlaleletsong (2), fela eseng morago ga letsatsi pele ga la bofelo la tiro la paka eo.".

Amendment of section 9 of Act 14 of 2007

21. Section 9 of the Diamond Export Levy (Administration) Act, 2007, is hereby amended—

(a) by the substitution in subsection (1) for the words preceding paragraph *(a)* of the following words:

"If during any assessment period in respect of which an election described in section **[7]** 8 applies a producer fails to be exempt (in terms of **[sections]** section 7, 8 or 9 of the Levy Act, as the case may be) from the levy otherwise imposed under the Levy Act, that producer must—"; and

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

"(2) If during any assessment period in respect of which an election described in section **[7]** 8 applies, a diamond beneficiator fails to be exempt (in terms of section 11 of the Levy Act) from the levy otherwise imposed under the Levy Act, that diamond beneficiator will be deemed to be subject to the levy as if that diamond beneficiator had delivered a bill of entry for export in respect of all diamonds purchased during that period from that diamond beneficiator at a diamond exchange and export centre.".

Amendment of section 9 of Act 28 of 2011

22. Section 9 of the Tax Administration Act, 2011, is hereby amended—

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

"(1) A decision made by a SARS official **[and]** or a notice to a specific person issued by SARS under a tax Act, excluding a decision given effect to in an assessment or a notice of assessment that is subject to objection and appeal,**[—**

(a) **is regarded as made by a SARS official, authorised to do so or duly issued by SARS, until proven to the contrary; and**

***(b)*]** may in the discretion of a SARS official described in **[subparagraphs (i) to (iii)]** paragraph *(a)*, *(b)* or *(c)* or at the request of the relevant person, be withdrawn or amended by—

[(i)]*(a)* the SARS official;

[(ii)]*(b)* a SARS official to whom the SARS official reports; or

[(iii)]*(c)* a senior SARS official."; and

(b) by the addition of the following subsection:

"(3) A decision made by a SARS official or a notice to a specific person issued by SARS under a tax Act is regarded as made by a SARS official authorised to do so or duly issued by SARS, until proven to the contrary.".

Amendment of section 102 of Act 28 of 2011

23. Section 102 of the Tax Administration Act, 2011, is hereby amended by the substitution for paragraph *(b)* of the following paragraph:

"*(b)* that an amount or item is deductible or may be **[set-off]** set off;".

Amendment of section 110 of Act 28 of 2011, as amended by section 49 of Act 39 of 2013

24. Section 110 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (1)*(b)* for the words preceding subparagraph (i) of the following words:

"if the chairperson, after considering any representations by a senior SARS official**[,]** or the taxpayer, considers it necessary—".

This gazette is also available free online at **www.gpwonline.co.za**

Tlhabololo ya karolo 9 ya Molao 14 wa 2007

21. Karolo 9 ya Molao wa Lekgethwana la Thomelontle (Tsamaiso) ya Taemane, 2007, e tlhabololwa jaana ka—

(a) kemisetso mo karolotlaleletsong (1) ya mafoko a a tlang fa pele ga temana *(a)* ka mafoko a a latelang:

“Fa mo pakeng nngwe le nngwe ya tekanyo e mabapi le yona tlhopho e e tlhalositsweng mo karolong **[7]** 8 e diragatswa mme motlhagisi a retelelwe ke go gololwa (go ya ka **[dikarolo]** karolo 7, 8 kgotsa 9 ya Molao wa Lekgethwana, go ya ka mokgwa wa maemo ka nako eo) mo lekgethwaneng le kwa ntle ga moo le diragatswang mo Molaong wa Lekgethwana, motlhagisi yoo o tshwanetse—”; le

(b) ka kemisetso ya karolotlaleletso (2) ka karolotlaleletso e e latelang:

“(2) Fa mo pakeng nngwe le nngwe ya tekanyo e mo go yona tlhopho e e tlhalositsweng mo karolong **[7]** 8 e diragatswang, mme mosegi wa taemane a retelelwa ke go re a se gololwe (go ya ka karolo 11 ya Molao wa Lekgethwana) mo lekgethwaneng le le lefisiwang go ya ka Molao wa Lekgethwana, mosegi yoo wa taemane o tla tsewa a tshwanelwa ke lekgethwana leo, jaaka e kete mosegi yoo wa taemane o rebotse melawana ya tseno ya thomelontle ya ditaemane tsotlhe tse di rekilweng mo pakeng eo, go tswa mo moseging yoo wa taemane mo lefelong la thefosanyo le thomelontle ya taemane.”.

Wysiging van artikel 9 van Wet 28 van 2011

22. Artikel 9 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—

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

“(1) ’n Beslissing deur ’n SAID-amptenaar gemaak **[en]** of ’n kennisgewing deur SAID ingevolge ’n Belastingwet aan ’n spesfieke persoon uitgereik, uitgesonderd ’n beslissing waaraan uitvoering gegee is in ’n aanslag of kennisgewing van aanslag wat aan beswaar en appèl onderhewig is,**[—**

(a) **word beskou deur ’n SAID-amptenaar, daartoe gemagtig, gemaak te wees of behoorlik deur SAID uitgereik, tensy die teendeel bewys word; en**

***(b)*]** kan in die diskresie van ’n SAID-amptenaar in **[subparagrawe (i) tot (iii)]** paragraaf *(a)*, *(b)* of *(c)* beskryf, of op versoek van die tersaaklike persoon, teruggetrek of gewysig word deur—

[(i)]*(a)* die SAID-amptenaar;

[(ii)]*(b)* ’n SAID-amptenaar aan wie die SAID-amptenaar verslag doen; of

[(iii)]*(c)* ’n senior SAID-amptenaar.”; en

(b) deur die volgende subartikel by te voeg:

“(3) ’n Beslissing deur ’n SAID-amptenaar gemaak of ’n kennisgewing deur SAID ingevolge ’n Belastingwet aan ’n spesfieke persoon uitgereik, word beskou deur ’n SAID-amptenaar daartoe gemagtig gemaak te wees of behoorlik deur SAID uitgereik te wees, tensy die teendeel bewys word.”.

Wysiging van artikel 102 van Wet 28 van 2011

23. Artikel 102 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in die Engelse teks paragraaf *(b)* deur die volgende paragraaf te vervang:

“*(b)* that an amount or item is deductible or may be **[set-off]** set off;”.

Wysiging van artikel 110 van Wet 28 van 2011, soos gewysig deur artikel 49 van Wet 39 van 2013

24. Artikel 110 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1)*(b)* die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:

“indien die voorsitter, na oorweging van enige voorleggings deur ’n senior SAID-amptenaar of die belastingpligtige, dit nodig ag—”.

Amendment of section 113 of Act 28 of 2011

25. Section 113 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (9) for paragraph *(a)* of the following paragraph:

"*(a)* at the request of the senior SARS **[representative]** official; and".

Amendment of section 125 of Act 28 of 2011

26. Section 125 of the Tax Administration Act, 2011, is hereby amended by the deletion of subsection (2).

Amendment of section 160 of Act 28 of 2011, as amended by section 55 of Act 39 of 2013

27. Section 160 of the Tax Administration Act, 2011, is hereby amended by the substitution for the heading of the following heading:

"**[Right to recovery of taxpayer] Taxpayer's right to recovery**".

Amendment of section 190 of Act 28 of 2011, as amended by section 71 of Act 39 of 2013, section 53 of Act 44 of 2014 and section 60 of Act 23 of 2015

28. Section 190 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (5A) of the following subsection:

"(5A) If a person who carries on the 'business of a bank' as defined in the Banks Act, 1990 (Act No. 94 of 1990), holds an account on behalf of a client into which an amount referred to in subsection (5) is deposited, reasonably suspects that the payment of the amount is related to a tax offence, the person must immediately report the suspicion to SARS in the prescribed form and manner and**[, if so instructed by SARS,]** not proceed with the carrying out of any transaction in respect of the amount for a period not exceeding two business days unless—

(a) SARS or a High Court directs otherwise; or

(b) SARS issues a notice under section 179.".

Amendment of section 270 of Act 28 of 2011, as amended by section 86 of Act 39 of 2013, section 65 of Act 44 of 2014 and section 64 of Act 16 of 2016

29. Section 270 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (6E) of the following subsection:

"(6E) Until the date on which the whole of Chapter 12 and of Schedule 1 to this Act come into operation in respect of a tax type—

(a) the accrual and payment of interest on an understatement penalty imposed under section 222 must be calculated in the manner that interest upon an additional tax penalty imposed under a tax Act, prior to the repeal of the penalty by this Act, **[is]** was calculated in terms of the interest provisions of the relevant tax Act; and

(b) the effective date referred to in section 187(3)*(f)* for tax understated before 1 October 2012 must be regarded as the commencement date of this Act.".

Amendment of section 272 of Act 28 of 2011

30. Section 272 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) The President may determine different dates for different provisions of this Act to come into operation and for the purposes of Chapter 12 and the provisions relating to interest in Schedule 1, the Minister may determine by public notice the date on which they come into operation in respect of a tax type.".

Wysiging van artikel 113 van Wet 28 van 2011

25. Artikel 113 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (9) paragraaf *(a)* deur die volgende paragraaf te vervang:

"*(a)* op versoek van die **[SAID-verteenwoordiger]** senior SAID-amptenaar; en".

Wysiging van artikel 125 van Wet 28 van 2011

26. Artikel 125 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) te skrap.

Wysiging van artikel 160 van Wet 28 van 2011, soos gewysig deur artikel 55 van Wet 39 van 2013

27. Artikel 160 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in die Engelse teks die opskrif deur die volgende opskrif te vervang:

"**[Right to recovery of taxpayer] Taxpayer's right to recovery**".

Wysiging van artikel 190 van Wet 28 van 2011, soos gewysig deur artikel 71 van Wet 39 van 2013, artikel 53 van Wet 44 van 2014 en artikel 60 van Wet 23 van 2015

28. Artikel 190 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (5A) deur die volgende subartikel te vervang:

"(5A) Indien 'n persoon wat 'die bedryf van 'n bank', soos omskryf in die Bankwet, 1990 (Wet No. 94 van 1990), uitoefen, 'n rekening ten behoewe van 'n kliënt hou waarin 'n bedrag bedoel in subartikel (5) gedeponeer word, redelikerwys vermoed dat die betaling van die bedrag met 'n belastingoortreding verband hou, moet die persoon die vermoede onmiddellik in die voorgeskrewe vorm en op die voorgeskrewe wyse aan SAID rapporteer en**[, indien aldus deur SAID opdrag gegee,]** nie voortgaan met die uitvoering van enige transaksie ten opsigte van die bedrag vir 'n tydperk van hoogstens twee besigheidsdae nie, tensy—

(a) SAID of 'n Hoë Hof anders gelas; of

(b) SAID 'n kennisgewing kragtens artikel 179 uitreik.".

Wysiging van artikel 270 van Wet 28 van 2011, soos gewysig deur artikel 86 van Wet 39 van 2013, artikel 65 van Wet 44 van 2014 en artikel 64 van Wet 16 van 2016

29. Artikel 270 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (6E) deur die volgende subartikel te vervang:

"(6E) Tot die datum waarop die die hele Hoofstuk 12 en Bylae 1 by hierdie Wet ten opsigte van 'n belastingtipe in werking tree—

(a) moet die oploping en betaling van rente op 'n onderstellingsboete wat kragtens artikel 222 opgelê word, bereken word op die wyse waarop rente op 'n addisionele belasting boete kragtens 'n Belastingwet opgelê, voor die herroeping van die boete deur hierdie Wet, ingevolge die rentebepalings van die toepaslike Belastingwet bereken **[word]** is; en

(b) word die effektiewe datum bedoel in artikel 187(3)*(f)* vir belasting wat voor 1 Oktober 2012 ondergestel is, beskou die inwerkingtredingsdatum van hierdie Wet te wees.".

Wysiging van artikel 272 van Wet 28 van 2011

30. Artikel 272 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

"(2) Die President kan verskillende datums vir verskillende bepalings van hierdie Wet bepaal vir inwerkingtreding en by die toepassing van Hoofstuk 12 en die bepalings rakende rente in Bylae 1 kan die Minister by openbare kennisgewing die datum bepaal waarop hulle ten opsigte van 'n belastingtipe in werking tree.".

Insertion of section 65A in Act 30 of 2014

31. The following section is hereby inserted in the Customs Duty Act, 2014, after section 65:

"**Persons entitled to claim refunds and drawbacks**

65A. (1) Only the following persons are entitled to claim a refund in terms of this Chapter:
(a) If the claim is for a refund of a duty or interest on a duty, the person who cleared the goods in respect of which the duty or interest was paid; and
(b) if the claim is for a refund of an administrative penalty or interest on such a penalty, the person on whom the penalty was imposed.

(2) Only the following persons are entitled to claim a drawback in terms of this Chapter:
(a) If the goods exported are still in the same condition they were when imported, the person who cleared the imported goods in respect of which the duty was paid; and
(b) if the goods exported were manufactured from the imported goods in respect of which the duty was paid—
(i) the person who cleared the imported goods in respect of which the duty was paid; or
(ii) any other person authorised in terms of the Customs Tariff to claim drawbacks.

(3) Subsection (1) or (2) applies irrespective of whether the person entitled to the refund or drawback in terms of that subsection or another person on that person's behalf actually paid the duty, penalty or interest.

(4) This section does not prevent a refund or drawback that has been approved from being paid by the Commissioner into the bank account of a person other than the person entitled to claim the refund or drawback, provided that that bank account has been designated in accordance with the rules by the person entitled to claim the refund or drawback.".

Substitution of section 67 of Act 30 of 2014, as substituted by section 79 of Act 23 of 2015

32. The following section is hereby substituted for section 67 of the Customs Duty Act, 2014:

"**Application for refund and drawback**

67. The customs authority may, subject to section 72, refund a duty, administrative penalty or interest or grant a drawback of an import duty on application by**[—**
(a) **the person who paid the duty, penalty or interest;**
(b) **that person's duly appointed representative; or**
(c) **any other person authorised by the Commissioner]**
a person entitled to claim the refund or drawback in terms of section 65A.".

Amendment of section 68 of Act 30 of 2014

33. Section 68 of the Customs Duty Act, 2014, is hereby amended—
(a) by the substitution in subsection (1) for paragraph *(b)* of the following paragraph:
"*(b)* **[accompanied]** supported by a motivation justifying the refund or drawback;"; and
(b) by the deletion of subsection (2).

Invoeging van artikel 65A in Wet 30 van 2014

31. Die volgende artikel word hierby in die Wet op Doeanereg, 2014, na artikel 65 ingevoeg:

"**Persone geregtig om terugbetalings en teruggawes te eis**

65A. (1) Slegs die volgende persone is geregtig om 'n terugbetaling ingevolge hierdie Hoofstuk te eis:

(a) Indien die eis vir 'n terugbetaling van 'n reg of rente op 'n reg is, die persoon wat die goedere ten opsigte waarvan die reg of rente betaal is, geklaar het; en

(b) indien die eis vir 'n terugbetaling van 'n administratiewe boete of rente op sodanige boete is, die persoon aan wie die boete opgelê is.

(2) Slegs die volgende persone is geregtig om 'n teruggawe ingevolge hierdie Hoofstuk te eis:

(a) Indien die goedere uitgevoer nog in dieselfde toestand is as wat dit was toe dit ingevoer is, die persoon wat die ingevoerde goedere ten opsigte waarvan die reg betaal is, geklaar het; en

(b) indien die goedere uitgevoer vervaardig is van die ingevoerde goedere ten opsigte waarvan die reg betaal is—

(i) die persoon wat die ingevoerde goedere ten opsigte waarvan die reg betaal is, geklaar het; of

(ii) enige ander persoon ingevolge die Doeanetarief gemagtig om teruggawes te eis.

(3) Subartikel (1) of (2) is van toepassing ongeag of die persoon ingevolge daardie subartikel op die terugbetaling of teruggawe geregtig of 'n ander persoon namens daardie persoon werklik die reg, boete of rente betaal het.

(4) Hierdie artikel verhoed nie dat 'n terugbetaling of teruggawe wat goedgekeur is deur die Kommissaris in die bankrekening van 'n ander persoon as die persoon geregtig om die terugbetaling of teruggawe te eis, betaal word nie mits daardie bankrekening ooreenkomstig die reëls aangewys is deur die persoon wat geregtig is om die terugbetaling of teruggawe te eis.".

Vervanging van artikel 67 van Wet 30 van 2014, soos vervang deur artikel 79 van Wet 23 van 2015

32. Die volgende artikel vervang hierby artikel 67 van die Wet op Doeanereg, 2014:

"**Aansoek om terugbetaling en teruggawe**

67. Die doeanegesag kan, behoudens artikel 72, 'n reg, administratiewe boete of rente terugbetaal, of 'n teruggawe van 'n invoerreg toestaan, slegs op aansoek deur**[—**

***(a)* iemand wat die reg, boete of rente betaal het;**

***(b)* daardie persoon se behoorlik aangestelde verteenwoordiger; of**

***(c)* enige ander persoon deur die Kommissaris gemagtig]**

'n persoon geregtig om die terugbetaling of teruggawe ingevolge artikel 65A te eis.".

Wysiging van artikel 68 van Wet 30 van 2014

33. Artikel 68 van die Wet op Doeanereg, 2014, word hierby gewysig—

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

"*(b)* **[vergesel gaan van]** gerugsteun word deur 'n motivering wat die terugbetaling of teruggawe regverdig;"; en

(b) deur subartikel (2) te skrap.

Amendment of section 224 of Act 30 of 2014

34. Section 224 of the Customs Duty Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph *(g)* of the following paragraph:

"*(g)* the manner and time in which applications may be made for authorisations, permissions, approvals or exemptions that may be granted by the customs authority in terms of a provision of this Act, and the circumstances in which the submission of clearance declarations or amended clearance declarations may be regarded as such applications;".

Amendment of section 43 of Act 31 of 2014

35. Section 43 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1)*(a)* for subparagraphs (xxi), (xxiii) and (xxiv) of the following subparagraphs, respectively:

"(xxi) **[cross border]** cross-border pipelines;

(xxiii) **[cross border]** cross-border cable-cars; or

(xxiv) **[cross border]** cross-border conveyor belts;".

Amendment of section 52 of Act 31 of 2014

36. Section 52 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) No foreign-going vessel may depart from a customs seaport to a foreign destination without a permission to depart issued by the customs authority.".

Amendment of section 53 of Act 31 of 2014

37. Section 53 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) A vessel departure report referred to in subsection (1) must be submitted within a timeframe as may be prescribed by rule—

(a) after the departure of the vessel from that seaport, in the case of a vessel operated by a carrier; or

(b) before the departure of the vessel from that seaport, in the case of a vessel not operated by a carrier.".

Repeal of section 58 of Act 31 of 2014

38. Section 58 of the Customs Control Act, 2014, is hereby repealed.

Amendment of section 59 of Act 31 of 2014

39. Section 59 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) An aircraft departure report referred to in subsection (1) must be submitted within a timeframe as may be prescribed by rule—

(a) after the departure of the aircraft from that airport, in the case of an aircraft operated by a carrier; or

(b) before the departure of the aircraft from that airport, in the case of an aircraft not operated by a carrier.".

Amendment of section 90 of Act 31 of 2014

40. Section 90 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1)*(g)* for subparagraph (iv) of the following subparagraph:

"(iv) a vehicle which entered the Republic under its own power or on its own wheels, when the vehicle arrives at the land **[border post]** border-post where the vehicle enters the Republic.".

This gazette is also available free online at www.gpwonline.co.za

Wysiging van artikel 224 van Wet 30 van 2014

34. Artikel 224 van die Wet op Doeanereg, 2014, word hierby gewysig deur in subartikel (1) paragraaf *(g)* deur die volgende paragraaf te vervang:

"*(g)* die wyse waarop en tyd waarbinne aansoeke om magtigings, toestemmings, goedkeurings of ontheffings wat ingevolge 'n bepaling van hierdie Wet deur die doeanegesag toegestaan kan word, gedoen kan word, en die omstandighede waarin die indiening van klaringsbriewe of gewysigde klaringsbriewe geag kan word sodanige aansoeke te wees;".

Wysiging van artikel 43 van Wet 31 van 2014

35. Artikel 43 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in die Engelse teks in subartikel (1)*(a)* subparagrawe (xxi), (xxiii) en (xxiv), onderskeidelik, deur die volgende subparagrawe te vervang:

"(xxi) **[cross border]** cross-border pipelines;

(xxiii) **[cross border]** cross-border cable-cars; or

(xxiv) **[cross border]** cross-border conveyor belts;".

Wysiging van artikel 52 van Wet 31 van 2014

36. Artikel 52 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Geen land-uitgaande vaartuig mag vanaf 'n doeaneseehawe na 'n buitelandse bestemming vertrek sonder 'n toestemming om te vertrek wat deur die doeanegesag uitgereik is nie.".

Wysiging van artikel 53 van Wet 31 van 2014

37. Artikel 53 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

"(2) 'n Vaartuigvertreksverslag bedoel in subartikel (1) moet verstrek word binne 'n tydsraam **[nadat die vaartuig vanaf daardie seehawe vertrek het,]** soos by reël voorgeskryf mag word—

(a) nadat die vaartuig vanaf daardie seehawe vertrek het, in die geval van 'n vaartuig wat onder die operasionele beheer van 'n vervoerder is; of

(b) voor die vertrek van die vaartuig vanaf daardie seehawe, in die geval van 'n vaartuig wat nie onder die operasionele beheer van 'n vervoerder is nie.".

Herroeping van artikel 58 van Wet 31 van 2014

38. Artikel 58 van die Wet op Doeanebeheer, 2014, word hierby herroep.

Wysiging van artikel 59 van Wet 31 van 2014

39. Artikel 59 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

"(2) 'n Vertreksverslag van 'n vliegtuig bedoel in subartikel (1) moet verstrek word binne 'n tydsraam, soos by reël voorgeskryf mag word**[,]**—

(a) nadat die vliegtuig vanaf daardie lughawe vertrek het, in die geval van 'n vliegtuig onder die operasionele beheer van 'n vervoerder; of

(b) voor die vertrek van die vliegtuig vanaf daardie lughawe, in die geval van 'n vliegtuig wat nie onder die operasionele beheer van 'n vervoerder is nie.".

Wysiging van artikel 90 van Wet 31 van 2014

40. Artikel 90 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in die Engelse teks in subartikel (1)*(g)* subparagraaf (iv) deur die volgende subparagraaf te vervang:

"(iv) a vehicle which entered the Republic under its own power or on its own wheels, when the vehicle arrives at the land **[border post]** border-post where the vehicle enters the Republic.".

Amendment of section 91 of Act 31 of 2014, as amended by section 72 of Act 16 of 2016

41. Section 91 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1)*(d)* for subparagraph (i) of the following subparagraph:

"(i) foreign-going vessels or aircraft or **[cross border]** cross-border trains referred to in section 334(2) as stores reasonably needed for that vessel, aircraft or train on its current voyage; or".

Amendment of section 94 of Act 31 of 2014, as amended by section 73 of Act 16 of 2016

42. Section 94 of the Customs Control Act, 2014, is hereby amended by the insertion in subsection (1) after paragraph *(d)* of the following paragraph:

"*(d*A*)* if the goods are to be exported by road on board a vehicle other than a truck, when the vehicle arrives at the land border-post where the goods will leave the Republic;".

Repeal of section 97 of Act 31 of 2014

43. Section 97 of the Customs Control Act, 2014, is hereby repealed.

Amendment of section 111 of Act 31 of 2014

44. Section 111 of the Customs Control Act, 2014, is hereby amended—

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

"**Transfer of ownership of goods under certain customs procedures**";

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

"(1) Ownership of goods under a customs procedure determined by rule in terms of subsection (8)*(a)* may not without the approval of the customs authority be transferred to another person whilst the goods are under that procedure.";

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

"(1A) Subsection (1) applies irrespective of whether—

(a) the goods after the transfer of ownership will remain under the customs procedure for which the goods were cleared before the transfer of ownership; or

(b) ownership of the goods will be transferred simultaneously with the release of the goods for a subsequent customs procedure that may be permissible.";

(d) by the insertion after subsection (3) of the following subsection:

"(3A) If in terms of any rules referred to in section 903(1)*(i)* a clearance declaration or amended clearance declaration is regarded to be an application referred to in subsection (3), the declaration or amended declaration may despite the other provisions of this Act be submitted, as may be prescribed by rule—

(a) by the prospective new owner of the goods; or

(b) if that prospective new owner is not located in the Republic, by the registered agent in the Republic of that prospective new owner.";

(e) by the substitution in subsection (5) for the words preceding paragraph *(a)* of the following words:

"If ownership of goods under a customs procedure is transferred with the approval of the customs authority in accordance with subsection (1) and the goods remain under that procedure as contemplated in subsection (1A)*(a)*—";

(f) by the substitution in subsection (5) for paragraph *(b)* of the following paragraph:

"*(b)* the new owner of the goods or, if only a share in the ownership of the goods has been transferred, the person to whom that share has been transferred, or, if the new owner or that person is not located

Wysiging van artikel 91 van Wet 31 van 2014, soos gewysig deur artikel 72 van Wet 16 van 2016

41. Artikel 91 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in die Engelse teks in subartikel (1)*(d)* subparagraaf (i) deur die volgende subparagraaf te vervang:

"(i) foreign-going vessels or aircraft or **[cross border]** cross-border trains referred to in section 334(2) as stores reasonably needed for that vessel, aircraft or train on its current voyage; or".

Wysiging van artikel 94 van Wet 31 van 2014, soos gewysig deur artikel 73 van Wet 16 van 2016

42. Artikel 94 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1) na paragraaf *(d)* die volgende paragraaf in te voeg:

"*(d*A*)* indien die goedere per pad aan boord van 'n ander voertuig as 'n trok uitgevoer gaan word, wanneer die voertuig die land-grenspos bereik waar die goedere die Republiek sal verlaat;".

Herroeping van artikel 97 van Wet 31 van 2014

43. Artikel 97 van die Wet op Doeanebeheer, 2014, word hierby herroep.

Wysiging van artikel 111 van Wet 31 van 2014

44. Artikel 111 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur die opskrif deur die volgende opskrif te vervang:

"**Oordrag van eiendomsreg op goedere onder sekere doeane-prosedures**";

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

"(1) Eiendomsreg op goedere onder 'n doeaneprosedure bepaal by reël ingevolge subartikel (8)*(a)* mag nie sonder die goedkeuring van die doeanegesag aan 'n ander persoon oorgedra word terwyl daardie goedere onder daardie prosedure is nie.";

(c) deur na subartikel (1) die volgende subartikel in te voeg:

"(1A) Subartikel (1) is van toepassing ongeag of—

(a) die goedere na die oordrag van eiendomsreg sal bly onder die doeaneprosedure waarvoor die goedere voor die oordrag van eiendomsreg geklaar is; of

(b) eiendomsreg op die goedere oorgedra sal word gelyktydig met die vrystelling van die goedere vir 'n daaropvolgende doeaneprosedure wat toelaatbaar mag wees.";

(d) deur na subartikel (3) die volgende subartikel in te voeg:

"(3A) Indien 'n klaringsbrief of gewysigde klaringsbrief ingevolge enige reëls bedoel in artikel 903(1)*(i)* geag word 'n aansoek bedoel in subartikel (3) te wees, mag die klaringsbrief of die gewysigde klaringsbrief ondanks die ander bepalings van hierdie Wet ingedien word, soos by reël voorgeskryf mag word—

(a) deur die voornemende nuwe eienaar van die goedere; of

(b) indien daardie voornemende nuwe eienaar nie in die Republiek gesetel is nie, deur die geregistreede agent in die Republiek van daardie voornemende nuwe eienaar.";

(e) deur in subartikel (5) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

"Indien eiendomsreg op goedere onder 'n doeaneprosedure ooreen-komstig subartikel (1) met die goedkeuring van die doeanegesag oorgedra word en die goedere onder daardie prosedure bly soos beoog in subartikel (1A)*(a)*—";

(f) deur in subartikel (5) paragraaf *(b)* deur die volgende paragraaf te vervang:

"*(b)* moet die nuwe eienaar van die goedere of, indien slegs 'n aandeel in die eiendomsreg op die goedere oorgedra is, die persoon aan wie daardie aandeel oorgedra is, of, indien die nuwe eienaar of daardie

in the Republic, the registered agent in the Republic of that new owner or person—
(i) must be regarded to have cleared the goods or that share for that procedure;
(ii) assumes the obligations of the previous owner or holder of that share;
(iii) must comply with any requirements and conditions applicable to the goods in terms of that procedure; and
(iv) must comply with any conditions imposed by the customs authority in respect of the transfer.''; and

(g) by the addition after subsection (6) of the following subsections:

''(7) If ownership of goods under a customs procedure is transferred with the approval of the customs authority simultaneously with the release of the goods for a subsequent customs procedure as contemplated in subsection (1A)*(b)*, the prospective new owner or that person's registered agent who submitted the clearance declaration in terms of subsection (3A) must for purposes of section 166 be regarded to be the person who cleared the goods for that subsequent procedure.

(8) The Commissioner may regulate the application of this section by rule, which may include rules—
(a) determining the customs procedures to which subsection (1) applies;
(b) prescribing, despite the other provisions of this Act, distinctive clearance formalities to be complied with when ownership of goods under customs procedures determined in terms of paragraph *(a)* is to be transferred, as well as rules providing for a prospective new owner or that person's registered agent—
(i) to amend an existing clearance declaration submitted in respect of the goods to show the new owner or that agent as the person clearing the goods; or
(ii) to clear the goods or a portion of the goods for a subsequent customs procedure;
(c) limiting—
(i) the subsequent customs procedures referred to in subsection (1A)*(b)* that will be permissible for purposes of that subsection, which may include a procedure which is of the same kind as the existing procedure; and
(ii) the circumstances in which those procedures will be permissible; and
(d) exempting from subsection (1), transfers of ownership of goods under customs procedures determined in terms of paragraph *(a)* to categories of persons or in circumstances where tax collection is not at risk.''.

Amendment of section 165 of Act 31 of 2014

45. Section 165 of the Customs Control Act, 2014, is hereby amended by the deletion of subsection (3).

Amendment of section 174 of Act 31 of 2014

46. Section 174 of the Customs Control Act, 2014, is hereby amended by the insertion after subsection (2) of the following subsection:

''(2A) If the person clearing goods for a customs procedure requires in terms of section 908 an extension of a maximum timeframe applicable to the goods in terms of that procedure, that person may apply for the extension of the timeframe by submitting to the customs authority an amended version of the clearance declaration in which the required timeframe has been added.''.

persoon nie in die Republiek gesetel is nie, die geregistreerde agent in die Republiek van daardie nuwe eienaar of persoon—

(i) geag word **[om]** die goedere, of daardie aandeel, vir daardie prosedure te geklaar het;

(ii) die verpligtinge van die vorige eienaar of houer van daardie aandeel oorneem;

(iii) voldoen aan enige vereistes en voorwaardes wat op die goedere ingevolge daardie prosedure van toepassing is; en

(iv) voldoen aan enige voorwaardes wat deur die doeanegesag ten opsigte van die oordrag opgelê word.''; en

(g) deur na subartikel (6) die volgende subartikels by te voeg:

''(7) Indien eiendomsreg op goedere onder 'n doeaneprosedure met die goedkeuring van die doeanegesag oorgedra word gelyktydig met die vrystelling van die goedere vir 'n daaropvolgende doeaneprosedure soos beoog in subartikel (1A)*(b)*, moet die voornemende nuwe eienaar of daardie persoon se geregistreerde agent wat die klaringsbrief ingevolge subartikel (3A) ingedien het by die toepassing van artikel 166 geag word die persoon te wees wat die goedere vir daardie daaropvolgende prosedure geklaar het.

(8) Die Kommissaris kan die toepassing van hierdie artikel by reël reguleer, wat kan insluit reëls—

(a) wat die doeaneprosedures bepaal waarop subartikel (1) van toepassing is;

(b) wat, ongeag die ander bepalings van hierdie Wet, eiesoortige klaringsformalitieite voorskryf waaraan voldoen moet word wanneer eiendomsreg op goedere onder doeaneprosedures ingevolge paragraaf *(a)* bepaal, oorgedra gaan word, asook reëls wat voorsiening maak vir 'n voornemende nuwe eienaar of daardie persoon se geregistreerde agent—

(i) om 'n bestaande klaringsbrief wat ten opsigte van die goedere ingedien is, te wysig om die nuwe eienaar of daardie agent aan te toon as die persoon wat die goedere klaar; of

(ii) om die goedere of 'n gedeelte van die goedere vir 'n daaropvolgende doeaneprosedure te klaar;

(c) wat—

(i) die daaropvolgende doeaneprosedures bedoel in subartikel (1A)*(b)* beperk wat by die toepassing van daardie subartikel toelaatbaar sal wees, wat kan insluit 'n prosedure wat van dieselfde soort as die bestaande prosedure is; en

(ii) die omstandighede beperk waarin daardie prosedures toelaatbaar sal wees; en

(d) wat oordragte van eiendomsreg op goedere onder doeaneprosedures bepaal ingevolge paragraaf *(a)*, aan kategorieë van persone of in omstandighede waar die invordering van belasting nie in gevaar gestel word nie, van subartikel (1) vrystel.''.

Wysiging van artikel 165 van Wet 31 van 2014

45. Artikel 165 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (3) te skrap.

Wysiging van artikel 174 van Wet 31 van 2014

46. Artikel 174 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur na subartikel (2) die volgende subartikel in te voeg:

''(2A) Indien die persoon wat goedere vir 'n doeaneprosedure klaar ingevolge artikel 908 'n verlenging verlang van 'n maksimum tydsraam wat ingevolge daardie prosedure op die goedere van toepassing is, kan daardie persoon vir die verlenging van die tydsraam aansoek doen deur 'n gewysigde weergawe van die klaringsbrief, met die vereiste tydsraam bygevoeg, by die doeanegesag in te dien.''.

Amendment of section 180 of Act 31 of 2014

47. Section 180(3) of the Customs Control Act, 2014, is hereby amended—
(a) by the deletion of the word "and" at the end of paragraph *(a)*;
(b) by the substitution for the full stop of the expression "; and" at the end of paragraph *(b)*; and
(c) by the addition of the following paragraph:
"*(c)* any other information prescribed by rule.".

Amendment of section 249 of Act 31 of 2014

48. Section 249 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1) for the words preceding paragraph *(a)* of the following words:
"A transhipment clearance declaration must **[, in addition to]** contain the information required in terms of section 167, which is not excluded by rule for purposes of a transhipment clearance, and must also state—".

Substitution of section 251 of Act 31 of 2014

49. The following section is hereby substituted for section 251 of the Customs Control Act, 2014:

"**Use of other documents as transhipment clearance declarations**

251. A **[transport document or other]** document as may be prescribed by rule, issued or submitted in respect of the goods to be transhipped, may serve as a transhipment clearance declaration provided that such **[transport document or other]** document reflects the minimum information concerning those goods as may be prescribed by rule for purposes of this section.".

Amendment of section 254 of Act 31 of 2014

50. Section 254 of the Customs Control Act, 2014, is hereby amended by the substitution for subsections (1) and (2) of the following subsections, respectively:
"(1) Transhipment goods off-loaded from a vessel or aircraft referred to in section 253*(a)* at a customs seaport or airport where the transhipment operation is commenced or carried out must—
(a) be secured at the terminal where the goods are off-loaded or on premises licensed for the receipt, storage and handling of transhipment goods; and
(b) if secured on premises referred to in paragraph *(a)*, be kept on those premises until the goods are moved to a terminal at **[that]** the seaport or airport where the goods are to be loaded on board the vessel or aircraft referred to in section 253*(b)*.
(2) No transhipment goods may in terms of subsection (1) be moved from one customs controlled area to another customs controlled area **[at the customs seaport or airport where the transhipment operation is carried out]** without giving notice to the customs authority as may be prescribed by rule.".

Amendment of section 257 of Act 31 of 2014

51. Section 257 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (2) of the following subsection:
"(2) If transhipment goods for purposes of the transhipment operation are to be transported by public road from **[the]** one customs controlled area **[where the goods are secured in terms of section 254 to the terminal where the goods are to be loaded on board the vessel or aircraft that will transport the goods out of the Republic]** to another customs controlled area—

Wysiging van artikel 180 van Wet 31 van 2014

47. Artikel 180(3) van die Wet op Doeanebeheer, 2014, word hierby gewysig—
(a) deur die woord "en" aan die einde van paragraaf *(a)* te skrap;
(b) deur die punt aan die einde van paragraaf *(b)* deur die uitdrukking "; en" te vervang; en
(c) deur die volgende paragraaf by te voeg:
"*(c)* enige ander inligting by reël voorgeskryf.".

Wysiging van artikel 249 van Wet 31 van 2014

48. Artikel 249 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (1) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

" 'n Transverskepingsklaringsbrief moet**[, benewens]** die inligting bevat wat ingevolge artikel 167 verstrek moet word, wat nie by reël uitgesluit is vir doeleindes van 'n transverskepingsklaring nie, en moet ook die volgende vermeld:".

Vervanging van artikel 251 van Wet 31 van 2014

49. Artikel 251 van die Wet op Doeanebeheer, 2014, word hierby deur die volgende artikel vervang:

"**Gebruik van ander dokumente as transverskepingsklaringsbriewe**

251. 'n **[Vervoerdokument of ander dokument]** Dokument, soos by reël voorgeskryf mag word, wat uitgereik of ingedien is ten opsigte van die goedere wat transverskeep word, kan as 'n transverskepingsklaringsbrief dien, mits so 'n **[vervoerdokument of ander]** dokument die minimum inligting aangaande daardie goedere vermeld soos by reël vir doeleindes van hierdie artikel voorgeskryf mag word.".

Wysiging van artikel 254 van Wet 31 van 2014

50. Artikel 254 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikels (1) en (2) deur die volgende subartikels, onderskeidelik, te vervang:

"(1) Transverskepingsgoedere wat van 'n vaartuig of vliegtuig bedoel in artikel 253*(a)* by 'n doeaneseehawe of -lughawe afgelaai is waar die transverskepingsoperasie begin of uitgevoer word, moet—
(a) beveilig word by die terminaal waar die goedere afgelaai word of op 'n perseel wat gelisensieer is vir die ontvangs, berging en hantering van transverskepingsgoedere; en
(b) indien beveilig op 'n perseel bedoel in paragraaf *(a)*, op daardie perseel gehou word totdat die goedere verskuif word na 'n terminaal by **[daardie]** die seehawe of lughawe waar die goedere aan boord van die vaartuig of vliegtuig bedoel in artikel 253*(b)* gelaai sal word.

(2) Geen transverskepingsgoedere mag ingevolge subartikel (1) van een doeanebeheergebied na 'n ander doeanebeheergebied **[by die doeaneseehawe of -lughawe waar die transverskepingsoperasie uitgevoer word,]** verskuif word sonder dat kennis, soos by reël voorgeskryf mag word, aan die doeanegesag gegee is nie.".

Wysiging van artikel 257 van Wet 31 van 2014

51. Artikel 257 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

"(2) Indien transverskepingsgoedere vir doeleindes van die transverskepingsoperasie per openbare pad vervoer word vanaf **[die]** een doeanebeheergebied **[waar die goedere ingevolge artikel 254 beveilig is na die terminaal waar die goedere aan boord gelaai sal word van die vaartuig of vliegtuig wat die goedere uit die Republiek sal vervoer]** na 'n ander doeanebeheergebied, mag—

This gazette is also available free online at www.gpwonline.co.za

(a) those goods may not be transported by a person other than a carrier licensed for that purpose;

(b) the licensee of the **[premises]** customs controlled area where those goods **[are secured]** happen to be may not give delivery of the goods to anyone other than such a licensed carrier; and

(c) the carrier transporting the goods may not give delivery of the goods to anyone other than the licensee of the **[terminal from where the goods are to be loaded on board the vessel or aircraft that will transport the goods out of the Republic]** customs controlled area where the goods are to be delivered.''.

Amendment of section 269 of Act 31 of 2014

52. Section 269 of the Customs Control Act, 2014, is hereby amended—

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

''**[Release notification to state] Maximum period of temporary admission**'';

(b) by the deletion of subsection (1);

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

''A period **[determined in terms of subsection (1)]** stated in a clearance declaration in terms of section 268*(c)* may, subject to section 908, not exceed—''; and

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

''(3) The period mentioned in a **[release notification]** clearance declaration may be extended **[in terms of section 908]** only once except if good cause is shown for an additional extension.''.

Substitution of section 290 of Act 31 of 2014

53. The following section is hereby substituted for section 290 of the Customs Control Act, 2014:

''**Reusable transport equipment entering Republic**

290. (1) Transport equipment entering the Republic as reusable transport equipment currently in use as transport equipment for goods in the ordinary course of international trade, comes under the temporary admission procedure without any formal clearance or release for that procedure if that transport equipment—

(a) **[that transport equipment]** is not re-entering the Republic on the inbound leg of the temporary export procedure;

(b) **[that transport equipment]** is destined to leave the Republic without any interruption in its current use as reusable transport equipment for goods in the ordinary course of international trade; and

(c) **[the carrier who brought the transport equipment into the Republic or, if that carrier is not located in the Republic, that carrier's registered agent, keeps record of that transport equipment, as may be prescribed by rule]** is of a type or category recognised by rule for purposes of this section.

(2) A person as may be prescribed by rule must keep record in accordance with the rules of reusable transport equipment that automatically came under the temporary admission procedure in terms of subsection (1).

[(2)](3) If the current use of transport equipment that automatically came under the temporary admission procedure in terms of subsection (1) as reusable transport equipment currently in use as transport equipment for goods in the ordinary course of international trade, is for any reason interrupted or discontinued whilst the transport equipment is under that

(a) daardie goedere nie deur 'n persoon anders as 'n vervoerder wat vir daardie doel gelisensieer is, vervoer word nie;

(b) die lisensiehouer van die **[perseel]** doeanebeheergebied waar daardie goedere **[beveilig word]** hulle bevind nie aflewering van die goedere aan enigiemand behalwe so 'n gelisensieerde vervoerder gee nie; en

(c) die vervoerder wat die goedere vervoer, nie aflewering van die goedere aan enigiemand gee behalwe die lisensiehouer van die **[terminaal waar die goedere aan boord gelaai sal word van die vaartuig of vliegtuig wat die goedere uit die Republiek sal vervoer nie]** doeanebeheergebied waar die goedere gelewer moet word nie.''.

Wysiging van artikel 269 van Wet 31 van 2014

52. Artikel 269 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur die opskrif deur die volgende opskrif te vervang:

''**[Vrystellingskennisgewings moet] Maksimum tydperk van tydelike toelating [vermeld]**'';

(b) deur subartikel (1) te skrap;

(c) deur in subartikel (2) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

'' 'n Tydperk **[ingevolge subartikel (1) bepaal,]** vermeld in 'n klaringsbrief ingevolge artikel 268*(c)* mag, behoudens artikel 908, nie langer wees nie as—''; en

(d) deur subartikel (3) deur die volgende subartikel te vervang:

''(3) Die tydperk in 'n **[vrystellingskennisgewing]** klaringsbrief genoem, kan slegs een keer **[ingevolge artikel 908]** verleng word behalwe waar goeie gronde vir 'n bykomende verlenging aangevoer word.''.

Vervanging van artikel 290 van Wet 31 van 2014

53. Artikel 290 van die Wet op Doeanebeheer, 2014, word hierby deur die volgende artikel vervang:

''**Herbruikbare-vervoertoerusting wat Republiek binnekom**

290. (1) Vervoertoerusting wat die Republiek binnekom as herbruikbare-vervoertoerusting wat in lopende gebruik as vervoertoerusting vir goedere in die gewone loop van internasionale handel is, kom onder die prosedure vir tydelike toelating sonder enige formele klaring of vrystelling vir daardie prosedure indien daardie vervoertoerusting—

(a) **[daardie vervoertoerusting]** nie die Republiek op die inwaartse fase van die prosedure vir tydelike uitvoer herbinnekom nie;

(b) **[daardie vervoertoerusting]** bestem is om die Republiek te verlaat sonder enige onderbreking in die lopende gebruik daarvan as herbruikbare-vervoertoerusting vir goedere in die gewone loop van internasionale handel; en

(c) **[die vervoerder wat die vervoertoerusting in die Republiek ingebring het of, indien daardie vervoerder nie in die Republiek gesetel is nie, daardie vervoerder se geregistreerde agent, rekord hou van daardie vervoertoerusting, soos by reël voorgeskryf mag word]** van 'n tipe of kategorie is wat by reël vir doeleindes van hierdie artikel erken word.

(2) 'n Persoon wat by reël voorgeskryf mag word, moet ooreenkomstig die reëls rekord hou van herbruikbare-vervoertoerusting wat outomaties onder die prosedure vir tydelike toelating ingevolge subartikel (1) gekom het.

[(2)](3) Indien die lopende gebruik van vervoertoerusting wat ingevolge subartikel (1) outomaties onder die prosedure vir tydelike toelating kom as herbruikbare-vervoertoerusting in lopende gebruik as vervoertoerusting vir goedere in die gewone loop van internasionale handel, om enige rede onderbreek of gestaak word terwyl die vervoertoerusting onder daardie prosedure is, moet **[die vervoerder of, indien daardie vervoerder nie in**

procedure, **[the carrier or, if that carrier is not located in the Republic, that carrier's registered agent, must immediately report]** the interruption or discontinuation must promptly be reported to the customs authority by a person and in a manner as may be prescribed by rule.

[(3)](4) Parts 2, 3 and 4 of this Chapter do not apply to reusable transport equipment referred to in subsection (1).''.

Amendment of section 294 of Act 31 of 2014

54. Section 294 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (4) of the following subsection:

''(4) *(a)* A carrier operating a vessel, aircraft, locomotive or railway carriage referred to in section 289(1) **[or who brought transport equipment referred to in section 290(1) into the Republic]** or, if that carrier is not located in the Republic, that carrier's registered agent, is guilty of an offence if that carrier or carrier's agent fails to comply with section 289(2) **[or 290(2)]**.

(b) A person referred to in section 290(3) is guilty of an offence if that person fails to comply with that section.''.

Amendment of section 303 of Act 31 of 2014

55. Section 303 of the Customs Control Act, 2014, is hereby amended by the deletion of paragraph *(b)*.

Amendment of section 304 of Act 31 of 2014

56. Section 304 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (2) of the following subsection:

''(2) When goods cleared and released for warehousing are delivered to the storage warehouse indicated in the clearance declaration—

(a) the carrier that transported the goods to that warehouse must **[notify the customs authority of]** record the delivery of the goods as may be prescribed by rule; and

(b) the licensee of that warehouse must **[notify the customs authority of]** record the receipt of the goods as may be prescribed by rule.''.

Amendment of section 346 of Act 31 of 2014

57. Section 346 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (2) for the words preceding paragraph *(a)* of the following words:

''**[A]** Unless determined otherwise by rule, a stores arrival report referred to in subsection (1) must be submitted to the customs authority together with or as part of the arrival report that must be submitted in respect of—''.

Amendment of section 350 of Act 31 of 2014, as amended by section 104 of Act 23 of 2015

58. Section 350 of the Customs Control Act, 2014, is hereby amended—

(a) by the substitution in subsection (1)*(a)* for subparagraph (i) of the following subparagraph:

''(i) are cleared and released for another permissible customs procedure, including clearance and release **[or, subject to subsection (2),]** for supply as stores to another foreign-going vessel or aircraft or a cross-border train;'';

(b) by the deletion of subsection (2);

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

''(3) No clearance or release in terms of Part 2 is needed when stores are returned to the same vessel, aircraft or train from which those goods

die Republiek gesetel is nie, daardie vervoerder se geregistreerde agent, onmiddellik] die onderbreking of staking onverwyld aan die doeanegesag **[rapporteer]** gerapporteer word deur 'n persoon en op 'n wyse soos by reël voorgeskryf mag word.

[(3)](4) Dele 2, 3 en 4 van hierdie Hoofstuk is nie op herbruikbare-vervoertoerusting bedoel in subartikel (1) van toepassing nie.''.

Wysiging van artikel 294 van Wet 31 van 2014

54. Artikel 294 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

''(4) *(a)* 'n Vervoerder wat in operasionele beheer van 'n vaartuig, vliegtuig, lokomotief of spoorwegwa bedoel in artikel 289(1) is**[, of wat vervoertoerusting in artikel 290(1) bedoel in die Republiek ingebring het,]** of, indien daardie vervoerder nie in die Republiek gesetel is nie, daardie vervoerder se geregistreerde agent, is aan 'n misdryf skuldig indien daardie vervoerder of vervoerder se agent versuim om aan artikel 289(2) **[of 290(2)]** te voldoen.

(b) 'n Persoon bedoel in artikel 290(3) is aan 'n misdryf skuldig indien daardie persoon versuim om aan daardie artikel te voldoen.''.

Wysiging van artikel 303 van Wet 31 van 2014

55. Artikel 303 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur paragraaf *(b)* te skrap.

Wysiging van artikel 304 van Wet 31 van 2014

56. Artikel 304 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

''(2) Wanneer goedere wat vir pakhuisberging geklaar en vrygestel is, gelewer word aan die bergingspakhuis in die klaringsbrief aangedui—

(a) moet die vervoerder wat die goedere na daardie pakhuis vervoer het **[die doeanegesag van]** die lewering **[in kennis stel]** aanteken soos by reël voorgeskryf mag word; en

(b) moet die lisensiehouer van daardie pakhuis **[die doeanegesag van]** die ontvangs van die goedere **[in kennis stel]** aanteken soos by reël voorgeskryf mag word.''.

Wysiging van artikel 346 van Wet 31 van 2014

57. Artikel 346 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (2) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

''**['n Voorrade aankomsverslag]** Tensy andersins by reël bepaal, moet 'n voorrade aankomsverslag bedoel in subartikel (1) **[moet]** aan die doeanegesag verstrek word tesame met, of as deel van, die aankomsverslag wat ten opsigte van—''.

Wysiging van artikel 350 van Wet 31 van 2014, soos gewysig deur artikel 104 van Wet 23 van 2015

58. Artikel 350 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur in subartikel (1)*(a)* subparagraaf (i) deur die volgende subparagraaf te vervang:

''(i) vir 'n ander toelaatbare doeaneprosedure **[of, behoudens subartikel (2)]**, insluitend klaring en vrystelling vir verskaffing as voorrade aan 'n ander land-uitgaande vaartuig of vliegtuig of 'n oor-grens trein, geklaar en vrygestel word;'';

(b) deur subartikel (2) te skrap;

(c) deur subartikel (3) deur die volgende subartikel te vervang:

''(3) Geen klaring of vrystelling ingevolge Deel 2 is nodig wanneer voorrade teruggeneem word na **[die]** dieselfde vaartuig, vliegtuig of trein

were removed in terms of subsection (1)*(b)*(i), (ii) or (iv).''; and

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

''(4) Stores removed as contemplated in subsection (1)*(b)*(i), (ii) or (iv) must be returned to the vessel, aircraft or train or to another vessel, aircraft or train under the operational control of the same carrier within a timeframe as may be prescribed by rule read with sections 908 and 909.''.

Amendment of section 354 of Act 31 of 2014

59. Section 354 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (2) for the words preceding paragraph *(a)* of the following words:

''**[A]** Unless determined otherwise by rule, a stores departure report referred to in subsection (1) must be submitted to the customs authority together with or as part of the departure report that must be submitted in respect of—''.

Amendment of section 380 of Act 31 of 2014

60. Section 380 of the Customs Control Act, 2014, is hereby amended—

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

''**[Release of goods for] Maximum period of temporary export**'';

(b) by the deletion of subsection (1);

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

''A period determined in **[terms of subsection (1)]** the clearance declaration in terms of section 379(1)*(a)*(ii) for the return of the goods may, subject to section 908, not exceed—''; and

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

''(3) The period **[mentioned in a release notification]** determined in a clearance declaration may be extended in terms of section 908 only once except if good cause is shown for an additional extension.''.

Amendment of section 385 of Act 31 of 2014

61. Section 385(1)*(d)* of the Customs Control Act, 2014, is hereby amended by the substitution for subparagraph (i) of the following subparagraph:

''(i) in the case of temporarily exported goods referred to in section 375(1)*(a)*, within the period stated in the **[release notification]** clearance declaration referred to in section **[380(1)]** 379(1)*(a)*(ii) or as extended in accordance with section 380(3); or''.

Substitution of section 403 of Act 31 of 2014

62. The following section is hereby substituted for section 403 of the Customs Control Act, 2014:

''**Reusable transport equipment leaving Republic**

403. (1) Transport equipment leaving the Republic as reusable transport equipment currently in use as transport equipment for goods in the ordinary course of international trade, comes under the temporary export procedure without any formal clearance or release for that procedure if that transport equipment—

(a) **[that transport equipment]** is not leaving the Republic on the outbound leg of the temporary admission procedure;

(b) **[that transport equipment]** is destined to be returned to the Republic without any interruption in its current use as reusable transport equipment for goods in the ordinary course of international trade; and

waarvandaan daardie goedere ingevolge subartikel (1)*(b)*(i), (ii) of (iv) verwyder is nie.''; en

(d) deur subartikel (4) deur die volgende subartikel te vervang:

''(4) Voorrade verwyder soos beoog in subartikel (1)*(b)*(i), (ii) of (iv) moet teruggeneem word na die vaartuig, vliegtuig of trein of na 'n ander vaartuig, vliegtuig of trein onder die operasionele beheer van dieselfde vervoerder binne 'n tydperk soos by reël, saamgelees met artikels 908 en 909, voorgeskryf mag word.''.

Wysiging van artikel 354 van Wet 31 van 2014

59. Artikel 354 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (2) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

''**['n Voorrade-vertrekverslag]** Tensy andersins by reël bepaal, moet 'n voorrade-vertrekverslag bedoel in subartikel (1) **[moet]** aan die doeanegesag verstrek word tesame met, of as deel van, die vertrekverslag wat ten opsigte van—''.

Wysiging van artikel 380 van Wet 31 van 2014

60. Artikel 380 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur die opskrif deur die volgende opskrif te vervang:

''**[Vrystelling van goedere] Maksimum tydperk vir tydelike uitvoer**'';

(b) deur subartikel (1) te skrap;

(c) deur in subartikel (2) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

'' 'n Tydperk **[ingevolge subartikel (1)]** in die klaringsbrief ingevolge artikel 379(1)*(a)*(ii) vir die terugbring van die goedere bepaal, mag nie, behoudens artikel 908, langer wees nie as—''; en

(d) deur subartikel (3) deur die volgende subartikel te vervang:

''(3) Die tydperk in 'n **[vrystellingskennisgewing genoem]** klaringsbrief bepaal, kan ingevolge artikel 908 slegs vir een keer verleng word behalwe waar goeie gronde vir 'n bykomende verlenging aangevoer word.''.

Wysiging van artikel 385 van Wet 31 van 2014

61. Artikel 385(1)*(d)* van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subparagraaf (i) deur die volgende subparagraaf te vervang:

''(i) in die geval van tydelik uitgevoerde goedere bedoel in artikel 375(1)*(a)*, binne die tydperk wat in die **[vrystellingskennisgewing]** klaringsbrief bedoel in artikel **[380(1)]** 379(1)*(a)*(ii) vermeld word of ooreenkomstig artikel 380(3) verleng is; of''.

Vervanging van artikel 403 van Wet 31 van 2014

62. Artikel 403 van die Wet op Doeanebeheer, 2014, word hierby deur die volgende artikel vervang:

''**Herbruikbare-vervoertoerusting wat Republiek verlaat**

403. (1) Vervoertoerusting wat die Republiek verlaat as herbruikbare-vervoertoerusting wat in lopende gebruik is as vervoertoerusting vir goedere in die gewone loop van internasionale handel, kom onder die prosedure vir tydelike uitvoer sonder enige formele klaring of vrystelling vir daardie prosedure indien daardie vervoertoerusting—

(a) **[daardie vervoertoerusting]** nie die Republiek verlaat op die uitwaartse fase van die prosedure vir tydelike toelating nie;

(b) **[daardie vervoertoerusting]** bestem is om na die Republiek teruggebring te word sonder enige onderbreking in die lopende gebruik daarvan as herbruikbare-vervoertoerusting vir goedere in die gewone loop van internasionale handel; en

(c) **[the carrier who takes the transport equipment out of the Republic or, if that carrier is not located in the Republic, that carrier's registered agent, keeps record of that transport equipment, as may be prescribed by rule]** is of a type or category recognised by rule for purposes of this section.

(2) A person as may be prescribed by rule must keep record in accordance with the rules of reusable transport equipment that automatically came under the temporary export procedure in terms of subsection (1).

[(2)](3) If the current use of transport equipment that automatically came under the temporary export procedure in terms of subsection (1) as reusable transport equipment currently in use as transport equipment for goods in the ordinary course of international trade, is for any reason interrupted or discontinued whilst the transport equipment is under that procedure, **[the carrier or, if that carrier is not located in the Republic, that carrier's registered agent, must immediately report]** the interruption or discontinuation must promptly be reported to the customs authority by a person and in a manner as may be prescribed by rule.

[(3)](4) Parts 2, 3 and 4 of this Chapter do not apply to reusable transport equipment referred to in subsection (1).''.

Amendment of section 406 of Act 31 of 2014

63. Section 406 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (5) of the following subsection:

''(5) A person referred to in section 403(3) is guilty of an offence if that person fails to comply with that section.''.

Amendment of section 408 of Act 31 of 2014

64. Section 408(1)*(a)* of the Customs Control Act, 2014, is hereby amended by the substitution for subparagraph (i) of the following subparagraph:

''(i) to be processed **[in the Republic]** on specific inward processing premises without clearing the goods for home use under Chapter 8; and''.

Amendment of section 415 of Act 31 of 2014

65. Section 415 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (1)*(b)* for subparagraphs (i) and (ii) of the following subparagraphs, respectively:

''(i) the carrier that transported the goods must **[notify the customs authority of]** record the delivery of the goods as may be prescribed by rule; and

(ii) the licensee must **[notify the customs authority of]** record the receipt of the goods as may be prescribed by rule, if the goods were delivered to those licensed premises.''.

Amendment of section 435 of Act 31 of 2014

66. Section 435(1)*(a)* of the Customs Control Act, 2014, is hereby amended by the substitution for subparagraph (i) of the following subparagraph:

''(i) to be processed on specific home use processing premises without clearing the goods for home use **[in terms of]** under Chapter 8; and''.

Amendment of section 442 of Act 31 of 2014

67. Section 442 of the Customs Control Act, 2014, is hereby amended by the substitution in subsection (2)*(b)* for subparagraphs (i) and (ii) of the following subparagraphs, respectively:

(c) **[die vervoerder wat die vervoertoerusting uit die Republiek neem of, indien daardie vervoerder nie in die Republiek gesetel is nie, daardie vervoerder se geregistreerde agent, rekord hou van daardie vervoertoerusting, soos by reël voorgeskryf mag word]** van 'n tipe of kategorie is wat by reël vir doeleindes van hierdie artikel erken word.

(2) 'n Persoon wat by reël voorgeskryf mag word, moet ooreenkomstig die reëls rekord hou van herbruikbare-vervoertoerusting wat outomaties onder die prosedure vir tydelike uitvoer ingevolge subartikel (1) kom.

[(2)](3) Indien die lopende gebruik van vervoertoerusting wat outomaties onder die prosedure vir tydelike uitvoer ingevolge subartikel (1) kom as herbruikbare-vervoertoerusting in lopende gebruik vir goedere in die gewone loop van internasionale handel, om enige rede onderbreek of gestaak word terwyl die vervoertoerusting onder daardie prosedure is, moet **[die vervoerder of, indien daardie vervoerder nie in die Republiek gesetel is nie, daardie vervoerder se geregistreerde agent, onmiddellik]** die onderbreking of staking onverwyld by die doeanegesag **[rapporteer,]** gerapporteer word deur 'n persoon en op 'n wyse soos by reël voorgeskryf mag word.

[(3)](4) Dele 2, 3 en 4 van hierdie Hoofstuk is nie van toepassing op herbruikbare-vervoertoerusting in subartikel (1) bedoel nie.''.

Wysiging van artikel 406 van Wet 31 van 2014

63. Artikel 406 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (5) deur die volgende subartikel te vervang:

''(5) 'n Persoon bedoel in artikel 403(3) is aan 'n misdryf skuldig indien daardie persoon versuim om aan daardie artikel te voldoen.''.

Wysiging van artikel 408 van Wet 31 van 2014

64. Artikel 408(1)*(a)* van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subparagraaf (i) deur die volgende subparagraaf te vervang:

''(i) **[in die Republiek]** op 'n spesifieke inwaartse prosesseringsperseel geprosesseer mag word sonder om die goedere kragtens Hoofstuk 8 vir binnelandse gebruik te klaar; en''.

Wysiging van artikel 415 van Wet 31 van 2014

65. Artikel 415 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel(1)*(b)* subparagrawe (i) en (ii) onderskeidelik deur die volgende subparagrawe te vervang:

''(i) moet die vervoerder wat die goedere vervoer het **[die doeanegesag van]** die aflewering **[in kennis stel]** van die goedere soos by reël voorgeskryf mag word, aanteken; en

(ii) moet die lisensiehouer **[die doeanegesag van]** die ontvangs van die goedere **[in kennis stel]** soos by reël voorgeskryf mag word, aanteken, indien die goedere by daardie gelisensieerde perseel gelewer is.''.

Wysiging van artikel 435 van Wet 31 van 2014

66. Artikel 435(1)*(a)* van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subparagraaf (i) deur die volgende subparagraaf te vervang:

''(i) geprosesseer mag word op 'n spesifieke binnelandse gebruikprosesseringsperseel sonder om die goedere ingevolge Hoofstuk 8 vir binnelandse gebruik te klaar; en''.

Wysiging van artikel 442 van Wet 31 van 2014

67. Artikel 442 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur in subartikel (2)*(b)* subparagrawe (i) en (ii) onderskeidelik deur die volgende subparagrawe te vervang:

“(i) the carrier that transported the goods must **[notify the customs authority of]** record the delivery of the goods as may be prescribed by rule; and

(ii) the licensee must **[notify the customs authority of]** record the receipt of the goods as may be prescribed by rule, if the goods were delivered to those licensed premises.”.

Amendment of section 460 of Act 31 of 2014, as amended by section 118 of Act 23 of 2015

68. Section 460 of the Customs Control Act, 2014, is hereby amended—

(a) by the insertion of the word “and” at the end of paragraph *(b)*;

(b) by the substitution for the expression “; and” for a full stop at the end of paragraph *(c)*; and

(c) by the deletion of paragraph *(e)*.

Amendment of section 558 of Act 31 of 2014

69. Section 558 of the Customs Control Act, 2014, is hereby amended by the insertion after paragraph *(b)* of the following paragraph:

“*(b*A*)* excluding categories of persons to whom section 542(2) or 549(2) applies from the notification obligation imposed by that section if baggage of travellers or crew members is damaged, destroyed, lost or unaccounted for;”.

Amendment of section 604 of Act 31 of 2014

70. Section 604 of the Customs Control Act, 2014, is hereby amended by the addition of the following subsection, the existing provision becoming subsection (1):

“(2) Subsection (1) does not apply to a category of persons exempted by rule from that subsection.”.

Amendment of section 606 of Act 31 of 2014

71. Section 606 of the Customs Control Act, 2014, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) No person may**[, either personally or through a person who is a registered electronic user,]** submit to the customs authority electronically through an electronic system referred to in section 913(1)*(a)* any declaration, report, statement, return, notice, application, request or other document or communication that may or must be submitted to the customs authority in terms of this Act or a tax levying Act unless that person is registered as an electronic user for that particular system.”.

Amendment of section 626 of Act 31 of 2014, as amended by section 123 of Act 23 of 2015 and section 79 of Act 16 of 2016

72. Section 626 of the Customs Control Act, 2014, is hereby amended by the insertion after paragraph *(d)* of the following paragraph:

“*(d*A*)* prescribing disclosure of any business relationships registered persons may have with other registered persons or with licensees;”.

Amendment of section 665 of Act 31 of 2014

73. Section 665 of the Customs Control Act, 2014, is hereby amended by the insertion after paragraph *(h)* of the following paragraph:

“*(h*A*)* disclosure of any business relationships licensees may have with other licensees or with registered persons;”.

"(i) moet die vervoerder wat die goedere vervoer het **[die doeanegesag van]** die lewering **[in kennis stel]** van die goedere soos by reël voorgeskryf mag word, aanteken; en

(ii) moet die lisensiehouer **[die doeanegesag van]** die ontvangs van die goedere **[in kennis stel]** soos by reël voorgeskryf mag word, aanteken, indien die goedere by daardie gelisensieerde perseel gelewer is.''.

Wysiging van artikel 460 van Wet 31 van 2014 soos gewysig deur artikel 118 van Wet 23 van 2015

68. Artikel 460 van die Wet op Doeanebeheer, 2014, word hierby gewysig—

(a) deur die woord "en'' aan die einde van paragraaf *(b)* by te voeg;

(b) deur die uitdrukking "; en'' aan die einde van paragraaf *(c)* deur 'n punt te vervang; en

(c) deur paragraaf *(e)* te skrap.

Wysiging van artikel 558 van Wet 31 van 2014

69. Artikel 558 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur na paragraaf *(b)* die volgende paragraaf in te voeg:

"*(b*A*)* kategorieë van persone waarop artikel 542(2) of 549(2) van toepassing is, uitsluit van die kennisgewingsverpligting deur daardie artikel opgelê indien bagasie van reisigers of bemanning beskadig, vernietig, verlore of rekenskaploos raak;''.

Wysiging van artikel 604 van Wet 31 van 2014

70. Artikel 604 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur die volgende subartikel by te voeg, waardeur die bestaande bepaling subartikel (1) word:

"(2) Subartikel (1) is nie van toepassing nie op 'n kategorie van persone wat by reël van daardie subartikel vrygestel word.''.

Wysiging van artikel 606 van Wet 31 van 2014

71. Artikel 606 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Geen persoon mag**[, hetsy persoonlik of deur 'n persoon wat 'n geregistreerde elektroniese gebruiker is,]** enige klaringsbrief, verslag, verklaring, opgawe, kennisgewing, aansoek, versoek of ander dokument of kommunikasie wat ingevolge hierdie Wet of 'n belastingheffings-Wet by die doeanegesag ingedien kan of moet word, elektronies **[versend]** deur 'n elektroniese stelsel bedoel in artikel 913(1)*(a)* by die doeanegesag indien nie tensy daardie persoon as 'n elektroniese gebruiker vir daardie bepaalde stelsel geregistreer is **[nie]**.''.

Wysiging van artikel 626 van Wet 31 van 2014, soos gewysig deur artikel 123 van Wet 23 van 2015 en artikel 79 van Wet 16 van 2016

72. Artikel 626 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur na paragraaf *(d)* die volgende paragraaf in te voeg:

"*(d*A*)* wat bekendmaking voorskryf van enige sakeverwantskappe wat geregistreerde persone met ander geregistreerde persone of met lisensiehouers het;''.

Wysiging van artikel 665 van Wet 31 van 2014

73. Artikel 665 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur na paragraaf *(h)* die volgende paragraaf in te voeg:

"*(h*A*)* bekendmaking van enige sakeverwantskappe wat lisensiehouers met ander lisensiehouers of met geregistreerde persone het;''.

Amendment of section 681 of Act 31 of 2014

74. Section 681 of the Customs Control Act, 2014, is hereby amended by the deletion of subsection (2).

Insertion of section 935A in Act 31 of 2014

75. The following section is hereby inserted in the Customs Control Act, 2014, after section 935:

''**Special arrangement in relation to deferments of tax granted or allowed in terms of 1964 Act**

935A. (1) For purposes of this Part a deferment of customs duty granted or allowed by the Commissioner in terms of the 1964 Act is not a measure to which section 928 applies and all such deferments expire when the Customs Duty Act takes effect.

(2) Subsection (1) does not prevent a person whose deferment of customs duty granted or allowed in terms of the 1964 Act has expired in terms of that subsection, from reapplying for a deferment of duty benefit referred to in section 24 of the Customs Duty Act, read with section 942A(3) of this Act.

(3) For purposes of this section 'customs duty' has the meaning assigned to it in the 1964 Act.''.

Insertion of section 942A in Act 31 of 2014

76. (1) The following section is hereby inserted in the Customs Control Act, 2014, after section 942:

''**Exercise of certain powers before effective date**

942A. (1) The Commissioner may at any time before the effective date exercise a power conferred on the Commissioner in terms of this Act, the Customs Duty Act or the Excise Duty Act to the extent that the exercise of that power is necessary to facilitate a smooth transition to those Acts on the effective date, and may in particular at any time before the effective date—

(a) make and publish any rules provided for in those Acts;
(b) establish Customs Offices for purposes of those Acts, determine jurisdictional areas and functions for those Customs Offices and make other administrative arrangements;
(c) designate persons as customs officers for purposes of those Acts, issue identity cards to those officers and equip those officers as necessary; and
(d) delegate powers and duties, and issue instructions, for purposes of those Acts.

(2) Anything done in terms of subsection (1) before the effective date takes effect on the effective date or such later date as the Commissioner may determine.

(3) *(a)* If the Commissioner has in terms of subsection (1)*(a)* published rules on applications for registration, licensing or deferment of duty benefits, the Commissioner may by rule provide that applications referred to in section 931(2), 933(2) or 935A(2) may be submitted by applicants before the effective date at any time after a date determined by rule.

(b) An application submitted in terms of paragraph *(a)* before the effective date may be considered and dispensed with by the Commissioner or a delegated person referred to in subsection (1)*(d)* either before or after the effective date.

(c) If such an application is considered and dispensed with before the effective date, the decision on the outcome of the application comes into effect on the effective date.

Wysiging van artikel 681 van Wet 31 van 2014

74. Artikel 681 van die Wet op Doeanebeheer, 2014, word hierby gewysig deur subartikel (2) te skrap.

Invoeging van artikel 935A in Wet 31 van 2014

75. Die volgende artikel word hierby na artikel 935 in die Wet op Doeanebeheer, 2014, ingevoeg:

''**Spesiale reëling ten opsigte van uitstel van betaling van belasting wat ingevolge 1964 Wet toegestaan of toegelaat is**

935A. (1) By die toepassing van hierdie Deel is 'n uitstel van betaling van doeanereg wat ingevolge die 1964 Wet deur die Kommissaris toegestaan of toegelaat is nie 'n maatreël waarop artikel 928 van toepassing is nie en verval al sodanige uitstellings wanneer die Wet op Doeanereg in werking tree.

(2) Subartikel (1) verhoed nie 'n persoon van wie die uitstel van betaling van doeanereg, ingevolge die 1964 Wet toegestaan of toegelaat, ingevolge daardie subartikel verval het, om om 'n voordeel van uitstel van reg bedoel in artikel 24 van die Wet op Doeanereg, gelees met artikel 942A(3) van hierdie Wet, heraansoek te doen nie.

(3) By die toepassing van hierdie artikel het 'doeanereg' die betekenis in die 1964 Wet daaraan toegeken.''.

Invoeging van artikel 942A in Wet 31 van 2014

76. (1) Die volgende artikel word hierby na artikel 942 in die Wet op Doeanebeheer, 2014, ingevoeg:

''**Uitoefening van sekere bevoegdhede voor effektiewe datum**

942A. (1) Die Kommissaris kan te eniger tyd voor die effektiewe datum 'n bevoegdheid uitoefen wat ingevolge hierdie Wet, die Wet op Doeanereg of die Wet op Aksynsreg aan die Kommissaris toegeken is, namate die uitoefening van daardie bevoegdheid nodig is om 'n gladde oorgang na daardie Wette op die effektiewe datum te fasiliteer, en kan in die besonder te eniger tyd voor die effektiewe datum—

(a) enige reëls in daardie Wette bepaal, maak en uitvaardig;
(b) Doeanekantore vir doeleindes van daardie Wette daarstel, jurisdiksiegebiede en funksies vir daardie Doeanekantore bepaal en ander administratiewe reëlings maak;
(c) persone as doeanebeamptes vir doeleindes van daardie Wette aanwys, identiteitskaarte aan daardie beamptes uitreik en daardie beamptes soos nodig toerus; en
(d) vir doeleindes van daardie Wette bevoegdhede en pligte delegeer en instruksies uitreik.

(2) Enige iets ingevolge subartikel (1) voor die effektiewe datum gedoen, tree in werking op die effektiewe datum of sodanige later datum wat die Kommissaris kan bepaal.

(3) *(a)* Indien die Kommissaris ingevolge subartikel (1)*(a)* reëls oor aansoeke om registrasie, lisensiëring of voordele van uitstel van reg gepubliseer het, kan die Kommissaris by reël bepaal dat aansoeke bedoel in artikel 931(2), 933(2) of 935A(2) deur aansoekers voor die effektiewe datum ingedien mag word te eniger tyd na 'n datum by reël bepaal.

(b) 'n Aansoek ingevolge paragraaf *(a)* voor die effektiewe datum ingedien, kan voor of na die effektiewe datum deur die Kommissaris of 'n gedelegeerde persoon bedoel in subartikel (1)*(d)* oorweeg en afgehandel word.

(c) Indien so 'n aansoek voor die effektiewe datum oorweeg en afgehandel word, tree die besluit oor die uitkoms van die aansoek op die effektiewe datum in werking.

(d) An application referred to in paragraph *(a)* submitted, considered or dispensed with before the effective date must be submitted, considered or dispensed with as if the application were submitted after the effective date and the provisions and rules regulating applications of the relevant type were in full force and effect.''.

(2) Section 942A, as inserted in the Customs Control Act, 2014, by subsection (1), takes effect despite section 944(1) and (2) of that Act on the date of promulgation of this Act.

Repeal of section 43 of Act 32 of 2014

77. (1) Section 43 of the Customs and Excise Amendment Act, 2014, is hereby repealed.

(2) Subsection (1) is deemed to have come into effect on 21 July 2014.

Amendment of section 63 of Act 32 of 2014

78. (1) Section 63 of the Customs and Excise Amendment Act, 2014, is hereby amended by the deletion of paragraph *(b)*.

(2) Subsection (1) comes into effect on the date of promulgation of this Act.

Amendment of section 24 of Act 44 of 2014

79. (1) Section 24 of the Tax Administration Laws Amendment Act, 2014, is hereby amended—

(a) by the deletion in subsection (1) of paragraph *(e)*; and

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

> ''(2) **[Subsection]** Paragraphs *(a)*, *(b)*, *(c)*, *(d)*, *(f)*, *(g)* and *(h)* of subsection (1) **[comes]** come into operation on the date on which the Customs Control Act, 2014, takes effect.''.

(2) Subsection (1) is deemed to have come into effect on 20 January 2015.

Short title and commencement

80. (1) This Act is called the Tax Administration Laws Amendment Act, 2017.

(2) Subject to subsections (3) and (4), and save in so far as is otherwise provided for in this Act, or the context otherwise indicates, the amendments effected by this Act come into operation on the date of promulgation of this Act.

(3) The amendments to the Customs Duty Act, 2014, take effect immediately after the Customs Duty Act, 2014, has taken effect in terms of section 229 of that Act.

(4) The amendments to the Customs Control Act, 2014, save in so far as is otherwise provided for in this Act, take effect immediately after the Customs Control Act, 2014, has taken effect in terms of section 944(1) of that Act.

This gazette is also available free online at **www.gpwonline.co.za**

(d) 'n Aansoek bedoel in paragraaf *(a)* wat voor die effektiewe datum ingedien, oorweeg of afgehandel word, moet ingedien, oorweeg of afgehandel word asof die aansoek na die effektiewe datum ingedien is en die bepalings en reëls wat aansoeke van die betrokke tipe reguleer ten volle van krag was.''.

(2) Artikel 942A, soos by subartikel (1) in die Wet op Doeanebeheer, 2014, ingevoeg, tree ondanks artikel 944(1) en (2) van daardie Wet op die datum van promulgering van hierdie Wet in werking.

Herroeping van artikel 43 van Wet 32 van 2014

77. (1) Artikel 43 van die Wysigingswet op Doeane en Aksyns, 2014, word hierby herroep.

(2) Subartikel (1) word geag op 21 Julie 2014 in werking te getree het.

Wysiging van artikel 63 van Wet 32 van 2014

78. (1) Artikel 63 van die Wysigingswet op Doeane en Aksyns, 2014, word hierby gewysig deur paragraaf *(b)* te skrap.

(2) Subartikel (1) tree op die datum van promulgering van hierdie Wet in werking.

Wysiging van artikel 24 van Wet 44 van 2014

79. (1) Artikel 24 van die Wysigingswet op Belastingadministrasiewette, 2014, word hierby gewysig—

(a) deur in subartikel (1) paragraaf *(e)* te skrap; en

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

''(2) **[Subartikel]** Paragrawe *(a)*, *(b)*, *(c)*, *(d)*, *(f)*, *(g)* en *(h)* van subartikel (1) tree in werking op die datum waarop die Wet op Doeanebeheer, 2014, in werking tree.''.

(2) Subartikel (1) word geag op 20 Januarie 2015 in werking te getree het.

Kort titel en inwerkingtreding

80. (1) Hierdie Wet heet die Wysigingswet op Belastingadministrasiewette, 2017.

(2) Behoudens subartikels (3) en (4), en tensy hierdie Wet anders bepaal of dit uit die samehang anders blyk, tree die wysigings wat deur hierdie Wet aangebring word op die datum van promulgering van hierdie Wet in werking.

(3) Die wysigings aan die Wet op Doeanereg, 2014, tree in werking onmiddellik nadat die Wet op Doeanereg, 2014, ingevolge artikel 229 van daardie Wet in werking getree het.

(4) Tensy hierdie Wet anders bepaal, tree die wysigings aan die Wet op Doeanebeheer, 2014, in werking onmiddellik nadat die Wet op Doeanebeheer, 2014, ingevolge artikel 944(1) van daardie Wet in werking getree het.

This gazette is also available free online at www.gpwonline.co.za

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065