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5 January 2023

No. 47827

## THE PRESIDENCY

**No. 1542**                      **5 January 2023**

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

**Act No. 16 of 2022: Tax Administration Laws Amendment Act, 2022**

## DIE PRESIDENSIE

**No. 1542**                      **5 Januarie 2023**

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

**No. 16 van 2022: Wysigingswet op Belastingadministrasiewette, 2022**

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**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.

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*(English text signed by the President)*  
*(Assented to 22 December 2022)*

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# ACT

To—

- amend the Transfer Duty Act, 1949, so as to effect a consequential amendment;
- amend the Estate Duty Act, 1955, so as to effect a textual correction;
- amend the Income Tax Act, 1962, so as to effect a consequential amendment; to allow a regulated intermediary to recover refundable dividends tax from the Commissioner in certain instances; to make a textual correction; and to effect a technical correction;
- amend the Customs and Excise Act, 1964, so as to insert a definition and effect consequential changes related thereto; to effect technical corrections; to provide for the publication of advance rulings in certain circumstances; to enable the Commissioner to make rules for the time for submission of entries in respect of any types of cargo; to clarify a provision relating to particulars on invoices and to effect changes to other provisions consequential to this clarification to ensure consistency of wording relating to invoice particulars; to repeal an outdated provision; to insert a chapter providing for advance rulings in respect of the tariff classification, the application of a specific valuation criterion and the origin of goods of a specific class or kind and for related matters; to provide for consequential amendments relating to advance rulings; and to enhance the general enabling rule provision;
- amend the Value-Added Tax Act, 1991, so as to effect consequential amendments and insert a specific exception from registration for non-resident suppliers under certain circumstances;
- amend the Tax Administration Act, 2011, so as to amend a definition; to provide for the reduction of a penalty in certain circumstances; delete a recognised controlling body; to provide that the tax compliance status of a taxpayer must also include an indication that a taxpayer is a newly registered taxpayer as stipulated; and to clarify that SARS has the right to revoke third party access to a taxpayer's tax compliance status under certain circumstances;
- amend the Employment Tax Incentive Act, 2013, so as to classify employment tax incentive reimbursements as refunds for purposes of the Tax Administration Act, 2011, and specifically as refunds of tax for purposes of the understatement penalty provisions in terms of the Tax Administration Act, and to provide for matters connected therewith.

**ALGEMENE VERDUIDELIKENDE NOTA:**

- [ ] Woorde in vetdruk in vierkantige hake dui uitlatings uit bestaande verordeninge aan.
- \_\_\_\_\_ Woorde met 'n volstreep daaronder dui invoegings in bestaande verordeninge aan.

\_\_\_\_\_  
(Engelse teks deur die President geteken)  
(Goedgekeur op 22 Desember 2022)  
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# WET

**Tot wysiging van—**

- die Wet op Hereregte, 1949, ten einde 'n gevolglike wysiging aan te bring;
- die Wet op Boedelbelasting, 1955, ten einde 'n kontekstuele korreksie aan te bring;
- die Wet op Inkomstebelasting, 1962, ten einde 'n gevolglike wysiging aan te bring; 'n gereguleerde tussenganger toe te laat om terugbetaalbare dividendbelasting van die Kommissaris te vorder in sekere gevalle; 'n konteksuele wysiging aan te bring; en 'n tegniese korreksie aan te bring;
- die Doeane- en Aksynswet, 1964, ten einde 'n woordskrywing in te voeg en gevolglike wysigings wat daarmee verband hou, aan te bring; tegniese korreksies aan te bring; voorsiening te maak vir die publikasie van vooruitbeslissings in sekere omstandighede; die Kommissaris te bemagtig om reëls te maak wat handel met die tyd waarbinne klarings ten opsigte van enige tipes vrag ingedien moet word; 'n bepaling met betrekking tot besonderhede op fakture toe te lig en veranderinge wat met hierdie toeligtig verband hou aan ander bepalings aan te bring ten einde konsekwentheid in bewoording met betrekking tot faktuurbesonderhede te verseker; 'n verouderde bepaling te skrap; 'n hoofstuk wat voorsiening maak vir vooruitbeslissings ten opsigte van die tariefindeling, die toepassing van 'n bepaalde waardasiemaatstaf en die oorsprong van goedere van 'n bepaalde klas of soort asook aangeleenthede wat daarmee verband hou, in te voeg; voorsiening te maak vir gevolglike wysigings aangaande vooruitbeslissings; en die algemene reëlmagtigingsbepaling uit te brei;
- die Wet op Belastingadministrasie, 2011, ten einde 'n omskrywing te wysig; vir die vermindering van 'n boete onder sekere omstandighede voorsiening te maak; 'n erkende beheerliggaam te skrap; voorsiening te maak dat die belastingnakomingstatus van 'n belastingpligtige 'n aanduiding dat die belastingpligtige 'n nuutgeregistreerde belastingpligtige is, moet bevat; en om duidelik te maak dat SAID die reg het om derdepartytoegang tot 'n belastingpligtige se belastingnakomingstatus onder sekere omstandighede te herroep;
- die “Employment Tax Incentive Act”, 2013, te wysig ten einde “employment tax incentive reimbursements” te klassifiseer as terugbetalings vir doeleindes van die Wet op Belastingadministrasie, 2011, en spesifiek as terugbetalings van belasting vir doeleindes van die onderstellingsboetebepalings ingevolge the Wet op Belastingadministrasie, en vir aangeleenthede wat daarmee in verband staan voorsiening te maak.

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

**Amendment of section 1 of Act 40 of 1949, as amended by section 11 of Act 80 of 1959, section 1 of Act 77 of 1964, section 5 of Act 103 of 1969, section 4 of Act 106 of 1980, section 1 of Act 86 of 1987, section 2 of Act 87 of 1988, Proclamation R.11 of 1994, section 8 of Act 37 of 1996, section 34 of Act 34 of 1997, section 1 of Act 5 of 2001, section 2 of Act 74 of 2002, section 1 of Act 45 of 2003, section 1 of Act 17 of 2009, section 1 of Act 7 of 2010, section 271 read with paragraph 1 of Schedule 1 to Act 28 of 2011, section 1 of Act 24 of 2011 and section 1 of Act 31 of 2013** 5

1. Section 1 of the Transfer Duty Act, 1949, is hereby amended by the substitution in subsection (1) for paragraph (e) of the definition of “property” of the following paragraph: 10

“(e) a share (other than a share contemplated in paragraph (g)) or member’s interest in a company which is a holding company (as defined in the [Companies Act, 1973 (Act [No.] 61 of 1973), or as defined in the] Close Corporations Act, 1984 (Act [No.] 69 of 1984), or as defined in the Companies Act, 2008 (Act No. 71 of 2008), as the case may be), if that company and all of its subsidiary companies (as defined in the [Companies Act, 1973, or] Close Corporations Act, 1984, or Companies Act, 2008), would be a residential property company if all such companies were regarded as a single entity;” 20

**Amendment of section 5 of Act 45 of 1955, as amended by section 3 of Act 59 of 1957, section 4 of Act 65 of 1960, section 10 of Act 71 of 1961, section 10 of Act 77 of 1964, section 4 of Act 81 of 1965, section 2 of Act 56 of 1966, section 7 of Act 114 of 1977, section 7 of Act 81 of 1985, section 12 of Act 87 of 1988, section 2 of Act 136 of 1991, section 9 of Act 97 of 1993, section 1 of Act 19 of 2001, section 12 of Act 60 of 2001, section 2 of Act 20 of 2021 and section 1 of Act 21 of 2021** 25

2. Section 5 of the Estate Duty Act, 1955, is hereby amended by the substitution in subsection (1) for paragraph (d) of the following paragraph: 30

“(d) in the case of any right to any annuity referred to in paragraph (b) of subsection (2) of section three, an amount equal to the value of the annuity capitalized at twelve per cent<sub>2</sub> over the expectation of life of the person to whom the right to such annuity accrues on the death of the deceased, or if it is to be held for a lesser period than the life of such person, over such lesser period;” 35

**Amendment of section 1 of Act 58 of 1962, as amended by section 3 of Act 90 of 1962, section 1 of Act 6 of 1963, section 4 of Act 72 of 1963, section 4 of Act 90 of 1964, section 5 of Act 88 of 1965, section 5 of Act 55 of 1966, section 5 of Act 76 of 1968, section 6 of Act 89 of 1969, section 6 of Act 52 of 1970, section 4 of Act 88 of 1971, section 4 of Act 90 of 1972, section 4 of Act 65 of 1973, section 4 of Act 85 of 1974, section 4 of Act 69 of 1975, section 4 of Act 103 of 1976, section 4 of Act 113 of 1977, section 3 of Act 101 of 1978, section 3 of Act 104 of 1979, section 2 of Act 104 of 1980, section 2 of Act 96 of 1981, section 3 of Act 91 of 1982, section 2 of Act 94 of 1983, section 1 of Act 30 of 1984, section 2 of Act 121 of 1984, section 2 of Act 96 of 1985, section 2 of Act 65 of 1986, section 1 of Act 108 of 1986, section 2 of Act 85 of 1987, section 2 of Act 90 of 1988, section 1 of Act 99 of 1988, Government Notice R780 of 1989, section 2 of Act 70 of 1989, section 2 of Act 101 of 1990, section 2 of Act 129 of 1991, section 2 of Act 141 of 1992, section 2 of Act 113 of 1993, section 2 of Act 21 of 1994, Government Notice 46 of 1994, section 2 of Act 21 of 1995, section 2 of Act 36 of 1996, section 2 of Act 28 of 1997, section 19 of Act 30 of 1998, Government Notice 1503 of 1998, section 10 of Act 53 of 1999, section 13 of Act 30 of 2000, section 2 of Act 59 of 2000, section 5 of Act 5 of 2001, section 3 of Act 19 of 2001, section 17 of Act 60 of 2001, section 9 of Act 30 of 2002, section 6 of Act 74 of** 40  
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**D**AAR WORD BEPAAL deur die Parlement van die Republiek van Suid-Afrika, soos volg:—

**Wysiging van artikel 1 van Wet 40 van 1949, soos gewysig deur artikel 11 van Wet 80 van 1959, artikel 1 van Wet 77 van 1964, artikel 5 van Wet 103 van 1969, artikel 4 van Wet 106 van 1980, artikel 1 van Wet 86 van 1987, artikel 2 van Wet 87 van 1988, Proklamasie R.11 van 1994, artikel 8 van Wet 37 van 1996, artikel 34 van Wet 34 van 1997, artikel 1 van Wet 5 van 2001, artikel 2 van Wet 74 van 2002, artikel 1 van Wet 45 van 2003, artikel 1 van Wet 17 van 2009, artikel 1 van Wet 7 van 2010, artikel 271 saamgelees met paragraaf 1 van Bylae 1 van Wet 28 van 2011, artikel 1 van Wet 24 van 2011 en artikel 1 van Wet 31 van 2013**

1. Artikel 1 van die Wet op Hereregte, 1949, word hierby gewysig deur paragraaf (e) in subartikel (1) van die omskrywing van “eiendom” deur die volgende paragraaf te vervang:

“(e) ’n aandeel (buiten ’n aandeel beoog in paragraaf (g) of ledebelang in ’n maatskappy wat ’n houermaatskappy is (soos omskryf in die [**Maatskappywet, 1973 (Wet No. 61 van 1973) of soos omskryf in die** Wet op Beslote Korporasies, 1984 (Wet [No.] 69 van 1984), of soos omskryf in die Maatskappywet, 2008 (Wet 71 van 2008), na gelang van die geval), as daardie maatskappy en al die filiale daarvan (soos omskryf in die [**Maatskappywet, 1973, of**] Wet op Beslote Korporasies, 1984, of Maatskappywet, 2008), ’n residensiële eiendomsmaatskappy sou wees indien al sodanige maatskappye as ’n enkel entiteit beskou sou word;”.

**Wysiging van artikel 5 van Wet 45 van 1955, soos gewysig deur artikel 3 van Wet 59 van 1957, artikel 4 van Wet 65 van 1960, artikel 10 van Wet 71 van 1961, artikel 10 van Wet 77 van 1964, artikel 4 van Wet 81 van 1965, artikel 2 van Wet 56 van 1966, artikel 7 van Wet 114 van 1977, artikel 7 van Wet 81 van 1985, artikel 12 van Wet 87 van 1988, artikel 2 van Wet 136 van 1991, artikel 9 van Wet 97 van 1993, artikel 1 van Wet 19 van 2001, artikel 12 van Wet 60 van 2001, artikel 2 van Wet 20 van 2021 en artikel 1 van Wet 21 van 2021**

2. Artikel 5 van die Boedelbelastingwet, 1955, word hierby gewysig deur paragraaf (d) in subartikel (1) deur die volgende paragraaf te vervang:

“(d) in die geval van ’n reg op ’n jaargeld bedoel in paragraaf (b) van sub-artikel (2) van artikel drie, ’n bedrag gelyk aan die waarde van die jaargeld gekapitaliseer teen twaalf present, oor die vermoedelike lewensduur van die persoon aan wie die reg op bedoelde jaargeld by die dood van die oorledene toeval, of indien dit vir ’n korter tydperk as die lewensduur van bedoelde persoon gehou moet word, oor sodanige korter tydperk.”.

**Wysiging van artikel 1 van Wet 58 van 1962, soos gewysig deur artikel 3 van Wet 90 van 1962, artikel 1 van Wet 6 van 1963, artikel 4 van Wet 72 van 1963, artikel 4 van Wet 90 van 1964, artikel 5 van Wet 88 van 1965, artikel 5 van Wet 55 van 1966, artikel 5 van Wet 76 van 1968, artikel 6 van Wet 89 van 1969, artikel 6 van Wet 52 van 1970, artikel 4 van Wet 88 van 1971, artikel 4 van Wet 90 van 1972, artikel 4 van Wet 65 van 1973, artikel 4 van Wet 85 van 1974, artikel 4 van Wet 69 van 1975, artikel 4 van Wet 103 van 1976, artikel 4 van Wet 113 van 1977, artikel 3 van Wet 101 van 1978, artikel 3 van Wet 104 van 1979, artikel 2 van Wet 104 van 1980, artikel 2 van Wet 96 van 1981, artikel 3 van Wet 91 van 1982, artikel 2 van Wet 94 van 1983, artikel 1 van Wet 30 van 1984, artikel 2 van Wet 121 van 1984, artikel 2 van Wet 96 van 1985, artikel 2 van Wet 65 van 1986, artikel 1 van Wet 108 van 1986, artikel 2 van Wet 85 van 1987, artikel 2 van Wet 90 van 1988, artikel 1 van Wet 99 van 1988, Goewermentskennisgewing R780 van 1989, artikel 2 van Wet 70 van 1989, artikel 2 van Wet 101 van 1990, artikel 2 van Wet 129 van 1991, artikel 2 van Wet 141 van 1992, artikel 2 van Wet 113 van 1993, artikel 2 van Wet 21 van 1994, Goewermentskennisgewing 46 van 1994, artikel 2 van Wet 21 van 1995, artikel 2 van Wet 36 van 1996, artikel 2 van Wet 28 van 1997, artikel 19 van Wet 30 van 1998, Goewermentskennisgewing 1503 van 1998, artikel 10 van Wet 53 van 1999, artikel 13 van Wet 30 van 2000, artikel 2 van Wet 59 van 2000, artikel 5 van Wet 5 van 2001, artikel 3 van Wet 19 van 2001, artikel 17 van Wet 60 van 2001, artikel 9 van Wet 30 van 2002, artikel 6 van Wet 74 van 2002, artikel 33 van Wet 12 van 2003,**

2002, section 33 of Act 12 of 2003, section 12 of Act 45 of 2003, section 3 of Act 16 of 2004, section 3 of Act 32 of 2004, section 3 of Act 32 of 2005, section 19 of Act 9 of 2006, section 3 of Act 20 of 2006, section 3 of Act 8 of 2007, section 5 of Act 35 of 2007, section 2 of Act 3 of 2008, section 4 of Act 60 of 2008, section 7 of Act 17 of 2009, section 6 of Act 7 of 2010, section 7 of Act 24 of 2011, section 271 of Act 28 of 2011 read with item 23 of Schedule 1 to that Act, section 2 of Act 22 of 2012, section 4 of Act 31 of 2013, section 1 of Act 43 of 2014, section 3 of Act 25 of 2015, section 5 of Act 15 of 2016, section 2 of Act 17 of 2017 section 1 of Act 23 of 2018, section 34 to Act 34 of 2019, section 2 of Act 23 of 2020 and section 4 of Act 20 of 2021

3. Section 1 of the Income Tax Act, 1962, is hereby amended by the substitution for the definition of “neighbouring country” of the following definition:

“**“neighbouring country”** means Botswana, eSwatini, Lesotho[,] and Namibia [and Swaziland];”.

**Amendment of section 64M of Act 58 of 1962, as inserted by section 53 of Act 17 of 2009 and amended by section 271 read with paragraph 57 of Schedule 1 to Act 28 of 2011, section 16 of Act 21 of 2012 and section 7 of Act 13 of 2017**

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

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

“(2) Any amount that is refundable in terms of subsection (1) or (1A) to the person to whom the dividend was paid must be refunded by the regulated intermediary that withheld the amount contemplated in subsection (1)(a) or (1A)(a)—

(a) from any amount of dividends tax withheld by the regulated intermediary within a period of one year after the submission of the declaration as contemplated in subsection (1)(c) or the claim of a rebate contemplated in subsection (1A); or

(b) to the extent that the amount that is refundable exceeds the amount of dividends tax withheld as contemplated in paragraph (a), from an amount recovered by the regulated intermediary from the Commissioner in terms of subsection (3).”; and

(b) by the addition after subsection (2) of the following subsections:

“(3) Subject to subsection (4), if any amount is refundable to any person by a regulated intermediary in terms of subsection (1) or (1A) and that amount exceeds the amount of dividends tax withheld as contemplated in subsection (2)(a), the regulated intermediary contemplated in subsection (2) may recover the excess from the Commissioner.

(4) No amount may be recovered in terms of subsection (3) if the regulated intermediary submits the claim for recovery to the Commissioner after the expiry of a period of four years reckoned from the date of the payment contemplated in subsection (1)(a) or (1A)(a).”.

**Amendment of paragraph 5 of Fourth Schedule to Act 58 of 1962, as amended by section 19 of Act 18 of 2009, section 271 read with paragraph 79 of Schedule 1 to Act 28 of 2011 and section 7 of Act 23 of 2015**

5. Paragraph 5 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for subparagraph (1) of the following subparagraph:

“(1) Subject to the provisions of subparagraph (6), if an employer is personally liable for the payment of employees’ tax under Chapter 10 of the Tax Administration Act, the employer shall pay that amount to the Commissioner not later than the date on which payment should have been made if the employees’ tax had in fact been deducted or withheld in terms of paragraph 2.”.

artikel 12 van Wet 45 van 2003, artikel 3 van Wet 16 van 2004, artikel 3 van Wet 32 van 2004, artikel 3 van Wet 32 van 2005, artikel 19 van Wet 9 van 2006, artikel 3 van Wet 20 van 2006, artikel 3 van Wet 8 van 2007, artikel 5 van Wet 35 van 2007, artikel 2 van Wet 3 van 2008, artikel 4 van Wet 60 van 2008, artikel 7 van Wet 17 van 2009, artikel 6 van Wet 7 van 2010, artikel 7 van Wet 24 van 2011, artikel 271 van Wet 28 van 2011 saamgelees met item 23 van Bylae 1 by daardie Wet, artikel 2 van Wet 22 van 2012, artikel 4 van Wet 31 van 2013, artikel 1 van Wet 43 van 2014, artikel 3 van Wet 25 van 2015, artikel 5 van Wet 15 van 2016, artikel 2 van Wet 17 van 2017, artikel 1 van Wet 23 van 2018, artikel 34 van Wet 34 van 2019, artikel 2 van Wet 23 van 2020 en artikel 4 van Wet 20 van 2021

3. Artikel 1 van die Inkomstebelastingwet, 1962, word hierby gewysig deur die omskrywing van “buurstaat” deur die volgende omskrywing te vervang:

““**buurstaat**” Botswana, eSwatini, Lesotho[,] en Namibië [en Swaziland];”.

**Wysiging van artikel 64M van Wet 58 van 1962, soos ingevoeg deur artikel 53 van Wet 17 van 2009 en gewysig deur artikel 271 saamgelees met paragraaf 57 van Bylae 1 by Wet 28 van 2011, artikel 16 van Wet 21 van 2012 en artikel 7 van Wet 13 van 2017**

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

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

“(2) ’n Bedrag wat ingevolge subartikel (1) of (1A) terug-betaalbaar is aan die persoon aan wie die dividend betaal is, moet deur die geregleerde tussenganger wat die bedrag teruggehou het soos beoog in subartikel (1)(a) of (1A)(a) terugbetaal word—

(a) uit ’n bedrag van dividendbelasting deur die geregleerde tussenganger teruggehou binne ’n tydperk van een jaar na die voorlegging van die verklaring soos beoog in subartikel (1)(c) of die eis van ’n korting soos in subartikel (1A) beoog; of

(b) tot die mate wat die bedrag wat terugbetaalbaar is die bedrag van dividendbelasting teruggehou soos beoog in paragraaf (a), oorskry, van ’n bedrag deur die geregleerde tussenganger van die Kommissaris ingevolge subartikel (3) verhaal.”; en

(b) deur na subartikel (2) die volgende subartikels by te voeg:

“(3) Onderhewig aan subartikel (4), indien enige bedrag terug-betaalbaar is aan enige persoon deur ’n geregleerde tussenganger ingevolge subartikel (1) of (1A) en daardie bedrag die bedrag van dividendbelasting teruggehou soos beoog in subartikel (2)(a) oorskry, kan die geregleerde tussenganger beoog in subartikel (2) die oorskot van die Kommissaris verhaal.

(4) Geen bedrag mag ingevolge subartikel (3) verhaal word, indien die geregleerde tussenganger die eis vir verhaling by the Kommissaris indien na die verstryking van ’n tydperk van vier jaar gereken vanaf die datum van die betaling in subartikel (1)(a) of (1A)(a) beoog.”.

**Wysiging van paragraaf 5 van Vierde Bylae by Wet 58 van 1962, soos gewysig deur artikel 19 van Wet 18 van 2009, artikel 271 saamgelees met paragraaf 79 van Bylae 1 by Wet 28 van 2011 en artikel 7 van Wet 23 van 2015**

5. Paragraaf 5 van die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur in die Engelse teks subparagraaf (1) deur die volgende subparagraaf te vervang:

“(1) Subject to the provisions of subparagraph (6), if an employer is personally liable for the payment of employees’ tax under Chapter 10 of the Tax Administration Act, the employer shall pay that amount to the Commissioner not later than the date on which payment should have been made if the employees’ tax had in fact been deducted or withheld in terms of paragraph 2.”.

**Amendment of paragraph 24 of Fourth Schedule to Act 58 of 1962, as amended by section 27 of Act 72 of 1963, section 30 of Act 88 of 1965, section 54 of Act 85 of 1974, section 52 of Act 94 of 1983 and section 12 of Act 44 of 2014**

6. The Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution for paragraph 24 of the following paragraph: 5

“24. The Commissioner may absolve any provisional taxpayer from making payment of any amount of provisional tax payable in terms of paragraph 21(1)(a) or paragraph 23(1)(a), if the Commissioner is satisfied that the taxable income which may be derived by such taxpayer for the year of assessment in question cannot be estimated on the facts available at the time when payment of the amount in question has to be made.” 10

**Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979, sections 1 and 15 of Act 98 of 1980, section 1 of Act 89 of 1984, section 1 of Act 84 of 1987, section 32 of Act 60 of 1989, section 51 of Act 68 of 1989, section 1 of Act 59 of 1990, section 1 of Act 19 of 1994, section 34 of Act 34 of 1997, section 57 of Act 30 of 1998, section 46 of Act 53 of 1999, section 58 of Act 30 of 2000, section 60 of Act 59 of 2000, section 113 of Act 60 of 2001, section 131 of Act 45 of 2003, section 66 of Act 32 of 2004, section 85 of Act 31 of 2005, section 7 of Act 21 of 2006, section 10 of Act 9 of 2007, section 4 of Act 36 of 2007, section 22 of Act 61 of 2008, section 1 of Act 32 of 2014, section 20 of Act 23 of 2015, section 11 of Act 33 of 2019, section 9 of Act 24 of 2020 and section 11 of Act 21 of 2021** 15 20

7. (1) Section 1 of the Customs and Excise Act, 1964, is hereby amended by the insertion after the definition of “International Trade Administration Commission” of the following definition: 25

“**“invoice”** means an invoice contemplated in section 41(1);”

(2) Subsection (1) comes into effect on a date to be determined by the Minister by notice in the Government *Gazette*.

**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, section 3 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, section 34 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 21 of Act 23 of 2015, section 11 of Act 13 of 2017, section 12 of Act 33 of 2019 and section 10 of Act 24 of 2020** 30 35 40

8. (1) Section 4 of the Customs and Excise Act, 1964, is hereby amended—

- (a) by the deletion in subsection (3D) of the word “and” at the end of paragraph (b) and the insertion of the expression “; and” after paragraph (c); and  
(b) by the addition in subsection (3D) after paragraph (c) of the following paragraph: 45

“(d) advance rulings contemplated in Chapter IXA: Provided that the publication of such information shall take place in accordance with the rules prescribed in terms of section 120(1)(mD);”

(2) Subsection (1) comes into effect on the date when Chapter IXA becomes effective in terms of section 17(2) of this Act. 50

**Amendment of section 38 of Act 91 of 1964, as amended by section 3 of Act 44 of 1969, section 13 of Act 105 of 1969, section 5 of Act 71 of 1975, section 4 of Act 105 of 1976, section 2 of Act 89 of 1983, section 9 of Act 84 of 1987, section 18 of Act 59**



**Wysiging van paragraaf 24 van Vierde Bylae by Wet 58 of 1962, soos gewysig deur artikel 27 van Wet 72 van 1963, artikel 30 van Wet 88 van 1965, artikel 54 van Wet 85 van 1974, artikel 52 van Wet 94 van 1983 en artikel 12 van Wet 44 van 2014**

6. Die Vierde Bylae by die Inkomstebelastingwet, 1962, word hierby gewysig deur paragraaf 24 deur die volgende paragraaf te vervang:

“24. Die Kommissaris kan ’n voorlopige belastingpligtige onthef van betaling van enige bedrag van voorlopige belasting wat kragtens paragraaf 21(1)(a) of paragraaf 23(1)(a) betaalbaar is, indien die Kommissaris oortuig is dat die belasbare inkomste wat deur dié belastingpligtige vir die onderhawige jaar van aanslag verkry mag word, nie uit die beskikbare feite op die tydstip wanneer betaling van die onderhawige bedrag gemaak moet word, geskat kan word nie.”.

**Wysiging van artikel 1 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 95 van 1965, artikel 1 van Wet 57 van 1966, artikel 1 van Wet 105 van 1969, artikel 1 van Wet 98 van 1970, artikel 1 van Wet 71 van 1975, artikel 1 van Wet 112 van 1977, artikel 1 van Wet 110 van 1979, artikels 1 en 15 van Wet 98 van 1980, artikel 1 van Wet 89 van 1984, artikel 1 van Wet 84 van 1987, artikel 32 van Wet 60 van 1989, artikel 51 van Wet 68 van 1989, artikel 1 van Wet 59 van 1990, artikel 1 van Wet 19 van 1994, artikel 34 van Wet 34 van 1997, artikel 57 van Wet 30 van 1998, artikel 46 van Wet 53 van 1999, artikel 58 van Wet 30 van 2000, artikel 60 van Wet 59 van 2000, artikel 113 van Wet 60 van 2001, artikel 131 van Wet 45 van 2003, artikel 66 van Wet 32 van 2004, artikel 85 van Wet 31 van 2005, artikel 7 van Wet 21 van 2006, artikel 10 van Wet 9 van 2007, artikel 4 van Wet 36 van 2007, artikel 22 van Wet 61 van 2008, artikel 1 van Wet 32 van 2014, artikel 20 van Wet 23 van 2015, artikel 11 van Wet 33 van 2019, artikel 9 van Wet 24 van 2020 en artikel 11 van Wet 21 van 2021**

7. (1) Artikel 1 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur na die omskrywing van “eienaar” die volgende omskrywing in te voeg:

““**faktuur**” ’n faktuur in artikel 41(1) bedoel;”.

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

**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, artikel 3 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, artikel 34 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 21 van Wet 23 van 2015, artikel 11 van Wet 13 van 2017, artikel 12 van Wet 33 van 2019 en artikel 10 van Wet 24 van 2020**

8. (1) Artikel 4 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

(a) deur in subartikel (3D) die woord “en” aan die einde van paragraaf (b) te skrap en die uitdrukking “; en” na paragraaf (c) in te voeg; en

(b) deur in subartikel (3D) die volgende paragraaf na paragraaf (c) by te voeg:

“(d) vooruitbeslissings in Hoofstuk IXA beoog: Met dien verstande dat die publikasie van sodaninge inligting plaasvind in ooreenstemming met die reëls ingevolge artikel 120(1)(mD) voorgeskryf.”.

(2) Subartikel (1) tree in werking op die datum wanneer Hoofstuk IXA ingevolge artikel 17(2) van hierdie Wet in werking tree.

**Wysiging van artikel 38 van Wet 91 van 1964, soos gewysig deur artikel 3 van Wet 44 van 1969, artikel 13 van Wet 105 van 1969, artikel 5 van Wet 71 van 1975, artikel 4 van Wet 105 van 1976, artikel 2 van Wet 89 van 1983, artikel 9 van Wet 84 van 1987, artikel 18 van Wet 59 van 1990, artikel 28 van Wet 45 van 1995, artikel 123**

**of 1990, section 28 of Act 45 of 1995, section 123 of Act 60 of 2001, sections 32 and 91 of Act 61 of 2008 and section 25 of Act 32 of 2014**

9. Section 38 of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (1) for the words preceding subparagraph (i) of paragraph (a) of the following words:

“(a) Every importer of goods shall within seven days of the date on which such goods are, in terms of section ten deemed to have been imported except in respect of goods in a container depot as provided for in section 43(1)(a) or within such time as the Commissioner may prescribe by rule in respect of any type of cargo, means of carriage or any person having control thereof after landing, make due entry of those goods as contemplated in section 39: Provided that, subject to the permission of the Controller—”.

**Amendment of section 39 of Act 91 of 1964, as amended by section 1 of Act 85 of 1968, section 14 of Act 105 of 1969, section 1 of Act 93 of 1978, section 4 of Act 110 of 1979, sections 8 and 15 of Act 98 of 1980, section 10 of Act 84 of 1987, section 3 of Act 69 of 1988, section 19 of Act 59 of 1990, section 29 of Act 45 of 1995 and section 27 of Act 32 of 2014**

10. (1) Section 39 of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (1) for paragraph (c) of the following paragraph:

“(c) The said person shall further produce the transport document or such other document in lieu thereof as may be approved by the Commissioner, invoices, [as prescribed,] shipper’s statement of expenses incurred by him, copy of the confirmation of sale or other contract of purchase and sale, importer’s written clearing instructions, unless exempted by rule, and such other documents relating to such goods as the Controller may require in each case and answer all such questions relating to such goods as may be put to him by the Controller, and furnish in such manner as the Commissioner may determine such information regarding the tariff classification of such goods as the Commissioner may require.”.

(2) Subsection (1) comes into effect on a date to be determined by the Minister by notice in the *Government Gazette*.

**Amendment of section 40 of Act 91 of 1964, as amended by section 9 of Act 95 of 1965, section 6 of Act 71 of 1975, section 5 of Act 105 of 1976, section 2 of Act 93 of 1978, section 4 of Act 86 of 1982, section 3 of Act 89 of 1983, section 11 of Act 84 of 1987, section 30 of Act 45 of 1995, section 35 of Act 61 of 2008, section 29 of Act 32 of 2014 and section 12 of Act 24 of 2020**

11. (1) Section 40 of the Customs and Excise Act, 1964, is hereby amended—

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

“(a) in the case of imported or exported goods, the description and particulars of the goods and the marks and particulars of the packages declared in that entry correspond with the description and particulars of the goods and the marks and particulars of the packages as reported in terms of section seven, eight or twelve or in any certificate, permit or other document, by which the importation or exportation of those goods is authorized;”;

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

“(d) in the case of goods purchased by or sold, consigned or disposed of to any person in or outside the Republic, [correct and sufficient] an invoice thereof[, as prescribed,] has been produced to the Controller;”.

(2) Subsection (1)(b) comes into effect on a date to be determined by the Minister by notice in the *Government Gazette*.

**Amendment of section 41 of Act 91 of 1964, as amended by section 15 of Act 105 of 1969, section 6 of Act 112 of 1977, section 3 of Act 93 of 1978, section 5 of Act 86 of 1982, section 2 of Act 85 of 1986, section 12 of Act 84 of 1987, section 20 of Act 59**

**van Wet 60 van 2001, artikels 32 en 91 van Wet 61 van 2008 en artikel 25 van Wet 32 van 2014**

9. Artikel 38 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in paragraaf (a) van subartikel (1) die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:

“(a) Elke invoerder van goedere moet binne sewe dae vanaf die datum waarop sodanige goedere ingevolge artikel tien geag word ingevoer te gewees het, behalwe ten opsigte van goedere in ’n houerdepot soos in artikel 43(1)(a) bepaal of binne die tydperk wat die Kommissaris by reël ten opsigte van enige tipe vrag, wyse van vervoer of iemand wat na landing daarvan beheer daarvoor het, voorskryf, daardie goedere behoorlik klaar soos in artikel 39 beoog: Met dien verstande dat, behoudens die toestemming van die Kontroleur—”.

**Wysiging van artikel 39 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 85 van 1968, artikel 14 van Wet 105 van 1969, artikel 1 van Wet 93 van 1978, artikel 4 van Wet 110 van 1979, artikels 8 en 15 van Wet 98 van 1980, artikel 10 van Wet 84 van 1987, artikel 3 van Wet 69 van 1988, artikel 19 van Wet 59 van 1990, artikel 29 van Wet 45 van 1995 en artikel 27 van Wet 32 van 2014**

10. (1) Artikel 39 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in subartikel (1) paragraaf (c) deur die volgende paragraaf te vervang:

“(c) Bedoelde persoon moet verder die vervoerbewysstuk of die ander dokument in die plek daarvan deur die Kommissaris goedgekeur, fakture [soos voorgeskryf], verskeper se staat van uitgawes deur hom aangegaan, afskrif van die bevestiging van verkoop of ander koop- en verkoopkontrak, invoerder se skriftelike klaringsopdragte, tensy by reël vrygestel, en die ander dokumente wat op sodanige goedere betrekking het wat die Kontroleur in elke geval vereis, voorlê en alle vrae in verband met die goedere wat die Kontroleur aan hom stel, beantwoord, en die inligting wat die Kommissaris aangaande die tariefindeling van sodanige goedere vereis, verstrek op die wyse wat die Kommissaris bepaal.”.

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

**Wysiging van artikel 40 van Wet 91 van 1964, soos gewysig deur artikel 9 van Wet 95 van 1965, artikel 6 van Wet 71 van 1975, artikel 5 van Wet 105 van 1976, artikel 2 van Wet 93 van 1978, artikel 4 van Wet 86 van 1982, artikel 3 van Wet 89 van 1983, artikel 11 van Wet 84 van 1987, artikel 30 van Wet 45 van 1995, artikel 35 van Wet 61 van 2008, artikel 29 van Wet 32 van 2014 en artikel 12 van Wet 24 van 2020**

11. (1) Artikel 40 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

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

“(a) in die geval van ingevoerde of uitgevoerde goedere, die beskrywing en besonderhede van die goedere en die merke en besonderhede van die pakke verklaar in daardie klaringsbrief ooreenstem met die beskrywing en besonderhede van die goedere en die merke en besonderhede van die pakke soos gerapporteer ooreenkomstig artikel sewe, agt of twaalf of in enige sertifikaat, permit of ander dokument, waarby die invoer of uitvoer van daardie goedere gemagtig word;”;

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

“(d) in die geval van goedere aangekoop deur of verkoop, versend of van die hand gesit aan enigiemand in die Republiek, ’n [juiste en voldoende] faktuur daarvan[, soos voorgeskryf,] aan die Kontroleur voorgelê is;”.

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

**Wysiging van artikel 41 van Wet 91 van 1964, soos gewysig deur artikel 15 van Wet 105 van 1969, artikel 6 van Wet 112 van 1977, artikel 3 van Wet 93 van 1978, artikel 5 van Wet 86 van 1982, artikel 2 van Wet 85 van 1986, artikel 12 van Wet 84 van 1987, artikel 20 van Wet 59 van 1990, artikels 31 en 41 van Wet 45 van 1995, artikel**

of 1990, sections 31 and 41 of Act 45 of 1995, section 17 of Act 32 of 2005, section 22 of Act 21 of 2006, section 30 of Act 32 of 2014 and section 13 of Act 33 of 2019

12. (1) Section 41 of the Customs and Excise Act, 1964, is hereby amended—

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

“(1) **[The exporter of any]** Any goods imported into or exported from the Republic or **[the owner of]** any excisable goods or fuel levy goods manufactured in any customs and excise warehouse shall **[render]** be supported by a true, correct and sufficient invoice, certificate of value and certificate of origin of such goods in such form and **[declaring]** reflecting such particulars of such goods as may be prescribed in the rules and as may be necessary to make a valid entry of such goods, and **[shall furnish]** such additional information in connection with such invoice, certificate, particulars or goods as the Commissioner may, for the purposes of this Act, require at any time, shall be furnished: Provided that different requirements may be prescribed in the rules in respect of invoices and certificates relating to goods of different classes or kinds or goods to which different circumstances specified in the rules apply.”;

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

“(2) **[Every exporter or manufacturer shall allocate to any]** Any goods of a class or kind specified in the rules for the purposes of this subsection and exported to or from or manufactured in the Republic must have a distinctive and permanent identification number, code, description, character or other mark, allocated in such manner and in accordance with such method as may be prescribed in the rules, and such number, code, description, character or other mark shall be quoted or reproduced in all **[prescribed]** invoices relating to such goods and in all such other documents relating to such goods as may be specified in the rules.”;

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

“(3) All particulars in any **[prescribed]** invoice and certificate in respect of imported goods shall relate to the goods in the condition in which they are imported into the Republic and for the purposes of section 107(2) no change in such condition shall be deemed to have taken place between the time of importation and the time of any examination or analysis decided upon by the Controller or the Commissioner unless the importer is able to satisfy the Commissioner of any such change and the extent thereof: Provided that the Commissioner may refuse to act upon the result of any such examination or analysis if the particulars in such invoice are thereby proved to be incorrect.”;

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

“(a) **[All]** An invoice in respect of imported goods shall contain all particulars necessary to make a valid entry and all particulars as may be prescribed by rule [in respect of the transaction value or of any commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatever which relates to and has a bearing on such value shall be declared by the exporter in any prescribed invoice in respect of any imported goods] and such particulars shall, except where the Commissioner otherwise determines, relate to the final amount of **[such]** the transaction value **[or commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate or remission and to the final particulars or information regarding such goods]**.”;

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

“(i) Any particulars referred to in paragraph (a) and **[declared]** reflected in any **[prescribed]** invoice or certificate in respect of

**17 van Wet 32 van 2005, artikel 22 van Wet 21 van 2006, artikel 30 van Wet 32 van 2014 en artikel 13 van Wet 33 van 2019**

12. (1) Artikel 41 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

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

“(1) **[Die uitvoerder van]** Enige goedere ingevoer in of uitgevoer uit die Republiek of **[die eienaar van]** synsbare goedere, of brandstofheffinggoedere in ’n doeane- en aksynspakhuis vervaardig, moet gestaaf word deur ’n ware, juiste en voldoende faktuur, waardesertifikaat en herkomsertifikaat van sodanige goedere **[verskaf]**, in die vorm en **[met verklaring van]** wat die besonderhede van sodanige goedere aandui soos in die reëls voorgeskryf en soos nodig is om ’n geldige klaring van sodanige goedere te doen, en **[moet die]** sodanige verdere inligting in verband met sodanige faktuur, sertifikaat, besonderhede of goedere verstrek wat die Kommissaris te eniger tyd vir die doeleindes van hierdie Wet verlang, moet verstrek word: Met dien verstande dat verskillende vereistes in die reëls voorgeskryf kan word ten opsigte van fakture en sertifikate wat betrekking het op goedere van verskillende klasse of soorte of goedere waarop verskillende omstandighede in die reëls vermeld van toepassing is.”;

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

“(2) **[Elke uitvoerder of vervaardiger moet aan goedere]** Enige goedere van ’n klas of soort in die reëls vir die doeleindes van hierdie subartikel bepaal, en uitgevoer na of uit of vervaardig in die Republiek moet ’n onderskeidende en permanente identifikasienommer, -kode, -beskrywing, -kenteken of ander -merk **[toewys]** hê, toegewys op die wyse en ooreenkomstig die metode in die reëls voorgeskryf en sodanige nommer, kode, beskrywing, kenteken of ander merk moet in alle **[voorgeskrewe]** fakture met betrekking tot sodanige goedere en in al die ander dokumente met betrekking tot sodanige goedere soos in die reëls bepaal, aangehaal of gereproduseer word.”;

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

“(3) Al die besonderhede in ’n **[voorgeskrewe]** faktuur en sertifikaat ten opsigte van ingevoerde goedere, moet betrekking hê op die goedere in die toestand waarin dit in die Republiek ingevoer word, en by die toepassing van artikel 107(2) word geen verandering in sodanige toestand geag plaas te gevind het tussen die tyd van invoer en die tyd van ’n ondersoek of ontleding waartoe die Kontroleur of die Kommissaris besluit het nie, tensy die invoerder die Kommissaris van enige sodanige verandering en van die omvang daarvan kan oortuig: Met dien verstande dat die Kommissaris kan weier om volgens die uitslag van enige sodanige ondersoek of ontleding te handel indien die besonderhede in sodanige faktuur daardeur bewys word onjuis te wees.”;

(d) deur in subartikel (4) paragraaf (a) deur die volgende paragraaf te vervang:

“(a) ’n Faktuur ten opsigte van ingevoerde goedere moet al die besonderhede wat nodig is om ’n geldige klaring te doen en al die besonderhede wat by reël voorgeskryf word **[ten opsigte van die transaksiewaarde of van enige kommissie, afslag, onkoste, koste, uitgawe, tantième, vraggeld, reg, belasting, teruggawe, terugbetaling, korting, kwytskelding of watter ander inligting ook al wat betrekking het op en verband hou met sodanige waarde moet deur die uitvoerder in ’n voorgeskrewe faktuur ten opsigte van ingevoerde goedere verklaar word,]** bevat en sodanige besonderhede moet, behalwe waar die Kommissaris anders bepaal, op die finale bedrag van **[sodanige]** die transaksiewaarde **[of kommissie, afslag, onkoste, koste, uitgawe, tantième, vraggeld, reg, belasting, teruggawe, terugbetaling, korting of kwytskelding en op die finale besonderhede of inligting betreffende sodanige goedere]** betrekking hê.”;

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

“(i) Enige besonderhede wat in paragraaf (a) vermeld word en wat in ’n **[voorgeskrewe]** faktuur of sertifikaat ten opsigte van

any imported goods shall be subject to any amount credited or debited on the transaction by the exporter or to any refund on the transaction made or becoming due by the exporter or any amount paid or becoming due to the exporter (directly or indirectly, in money or in kind or in any other manner) or to any change of any nature whatever in such particulars in respect of such goods after the date of issue of such invoice or certificate.”; and

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

“(c) If any particulars referred to in paragraph (a) of any imported goods are not declared in the [prescribed] document purported to be an invoice or a certificate in respect thereof or if any change in the particulars declared in any [prescribed] invoice or certificate relating to any imported goods which occurs after the date of issue of any such invoice or certificate is not forthwith reported to the Controller by the importer of such goods or if the Commissioner has reason to believe that an offence referred to in section 86(f) or (g) has been committed in respect of any imported goods the Commissioner may determine a transaction value, origin, date of purchase, quantity, description or the characteristics of such goods according to the best information available to him, which shall, subject to the provisions of this Act, be deemed to be the transaction value, origin, date of purchase, quantity, description or the characteristics of such goods.”.

- (2) Subsection (1) comes into effect on a date to be determined by the Minister by notice in the *Government Gazette*.

**Amendment of section 47 of Act 91 of 1964, as amended by section 11 of Act 95 of 1965, section 17 of Act 105 of 1969, section 2 of Act 7 of 1974, section 7 of Act 105 of 1976, section 10 of Act 112 of 1977, section 6 of Act 110 of 1979, section 9 of Act 98 of 1980, section 8 of Act 86 of 1982, section 15 of Act 84 of 1987, section 4 of Act 69 of 1988, section 22 of Act 59 of 1990, section 3 of Act 61 of 1992, section 37 of Act 45 of 1995, section 4 of Act 44 of 1996, section 63 of Act 30 of 1998, section 53 of Act 53 of 1999, section 126 of Act 60 of 2001, section 104 of Act 74 of 2002, section 138 of Act 45 of 2003, section 68 of Act 32 of 2004, section 3 of Act 10 of 2005, section 90 of Act 31 of 2005, section 11 of Act 36 of 2007, section 94 of Act 60 of 2008, section 36 of Act 32 of 2014, section 15 of Act 44 of 2014 and section 14 of Act 33 of 2019**

13. (1) Section 47 of the Customs and Excise Act, 1964, is hereby amended—

- (a) by the substitution in subsection (9) for the words preceding item (aa) of subparagraph (i) of paragraph (a) of the following words:

“(i) The Commissioner may, in writing, subject to section 74G(2)(b), determine—”; and

- (b) by the substitution in subsection (9) for the words preceding item (aa) of subparagraph (i) of paragraph (d) of the following words:

“(i) The Commissioner shall, subject to section 74G(2)(b)—”.

- (2) Subsection (1) comes into effect on the date when Chapter IXA becomes effective in terms of section 17(2) of this Act.

**Amendment of section 49 of Act 91 of 1964, as substituted by section 3 of Act 7 of 1974, section 12 of Act 27 of 1997, section 65 of Act 30 of 1998, section 55 of Act 53 of 1999 and amended by section 24 of Act 34 of 2004, section 60 of Act 30 of 2000, section 127 of Act 60 of 2001, section 46 of Act 30 of 2002, section 24 of Act 34 of 2004, section 12 of Act 36 of 2007 and repealed by section 38 of Act 32 of 2014**

14. (1) Section 49 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—

ingevoerde goedere [**verklaar**] aangedui is, is onderhewig aan 'n krediet- of debietnota deur die uitvoerder gepasseer of aan 'n terugbetaling wat deur die uitvoerder betaal is of betaalbaar word of 'n bedrag wat aan die uitvoerder betaal is of betaalbaar word (regstreeks of onregstreeks, in geld of in natura of op enige ander wyse) of aan 'n verandering van watter aard ook al in sodanige besonderhede ten opsigte van sodanige goedere na die datum van uitreiking van sodanige faktuur of sertifikaat.”; en

- (f) deur in subartikel (4) paragraaf (c) deur die volgende paragraaf te vervang:  
 “(c) Indien in paragraaf (a) vermelde besonderhede van ingevoerde goedere nie in die [**voorgeskrewe**] dokument wat 'n faktuur heet te wees of 'n sertifikaat ten opsigte daarvan verklaar is nie of indien 'n verandering in die besonderhede verklaar in 'n [**voorgeskrewe**] faktuur of sertifikaat met betrekking tot ingevoerde goedere wat na die datum van uitreiking van enige sodanige faktuur of sertifikaat plaasvind, nie dadelik deur die invoerder van sodanige goedere aan die Kontroleur meegedeel word nie of indien die Kommissaris op redelike gronde vermoed dat 'n in artikel 86(f) of (g) vermelde misdryf ten opsigte van ingevoerde goedere gepleeg is, kan die Kommissaris, volgens die beste inligting tot sy beskikking, 'n transaksiewaarde, herkoms, datum van aankoop, hoeveelheid, beskrywing of enige kenmerke van sodanige goedere bepaal wat, onderworpe aan die bepalings van hierdie Wet geag word die transaksiewaarde, herkoms, datum van aankoop, hoeveelheid, beskrywing of die kenmerke van sodanige goedere te wees.”.

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

**Wysiging van artikel 47 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 95 van 1965, artikel 17 van Wet 105 van 1969, artikel 2 van Wet 7 van 1974, artikel 7 van Wet 105 van 1976, artikel 10 van Wet 112 van 1977, artikel 6 van Wet 110 van 1979, artikel 9 van Wet 98 van 1980, artikel 8 van Wet 86 van 1982, artikel 15 van Wet 84 van 1987, artikel 4 van Wet 69 van 1988, artikel 22 van Wet 59 van 1990, artikel 3 van Wet 61 van 1992, artikel 37 van Wet 45 van 1995, artikel 4 van Wet 44 van 1996, artikel 63 van Wet 30 van 1998, artikel 53 van Wet 53 van 1999, artikel 126 van Wet 60 van 2001, artikel 104 van Wet 74 van 2002, artikel 138 van Wet 45 van 2003, artikel 68 van Wet 32 van 2004, artikel 3 van Wet 10 van 2005, artikel 90 van Wet 31 van 2005, artikel 11 van Wet 36 van 2007, artikel 94 van Wet 60 van 2008, artikel 36 van Wet 32 van 2014, artikel 15 van Wet 44 van 2014 en artikel 14 van Wet 33 van 2019**

13. (1) Artikel 47 van die Doeane- en Aksynswet, 1964, word hierby gewysig— 40

- (a) deur in subartikel (9) die woorde wat item (aa) van subparagraaf (i) van paragraaf (a) voorafgaan deur die volgende woorde te vervang:

“(i) Die Kommissaris kan skriftelik, behoudens artikel 74G(2)(b)—”;  
 en

- (b) deur in subartikel (9) die woorde wat item (aa) van subparagraaf (i) van paragraaf (d) voorafgaan deur die volgende woorde te vervang:

“(i) Die Kommissaris moet, behoudens artikel 74G(2)(b) —”.

(2) Subartikel (1) tree in werking op die datum wanneer Hoofstuk IXA ingevolge artikel 17(2) van hierdie Wet in werking tree.

**Wysiging van artikel 49 van Wet 91 van 1964, soos vervang deur artikel 3 van Wet 7 van 1974, artikel 12 van Wet 27 van 1997, artikel 65 van Wet 30 van 1998, artikel 55 van Wet 53 van 1999 en gewysig deur artikel 24 van Wet 34 van 2004, artikel 60 van Wet 30 van 2000, artikel 127 van Wet 60 van 2001, artikel 46 van Wet 30 van 2002, artikel 24 van Wet 34 van 2004, artikel 12 van Wet 36 van 2007 en herroep deur artikel 38 van Wet 32 van 2014**

14. (1) Artikel 49 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) by the substitution in subsection (6) for subparagraph (vi) of paragraph (a) of the following subparagraph:
- “(vi) **[a binding origin determination]** an advance origin ruling and any procedure in connection therewith;”;
- (b) by the substitution in subsection (7) for subparagraph (ii) of paragraph (b) of the following subparagraph:
- “(ii) subject to **[the provisions of subsection (8)]** any applicable advance origin ruling contemplated in Chapter IXA, any decision or determination may be amended or withdrawn and a new decision or determination made from the date the decision or determination was given, but such a decision or determination shall *mutatis mutandis* be subject to the provisions of section 76B if any refund of duty is involved;” and
- (c) by the repeal of subsection (8).
- (2) Any binding origin determination issued under section 49(8) of the Customs and Excise Act, 1964, in force when this section comes into effect in terms of subsection (3)—
- (a) is regarded as an advance ruling in terms of Chapter IXA of the Customs and Excise Act; and
- (b) remains valid for a period of three years from the date of issue as contemplated in the repealed section 49(8)(f).
- (3) Subsections (1) and (2) come into effect on the date when Chapter IXA becomes effective in terms of section 17(2) of this Act.

**Amendment of section 65 of Act 91 of 1964, as amended by section 5 of Act 85 of 1968, section 21 of Act 105 of 1969, section 20 of Act 112 of 1977, section 5 of Act 93 of 1978, section 7 of Act 110 of 1979, substituted by section 13 of Act 86 of 1982, and amended by section 8 of Act 101 of 1985, section 8 of Act 52 of 1986, section 9 of Act 68 of 1989, section 48 of Act 45 of 1995, section 5 of Act 44 of 1996, section 59 of Act 53 of 1999, section 128 of Act 60 of 2001, section 144 of Act 45 of 2003, section 70 of Act 32 of 2004, section 93 of Act 35 of 2007, section 96 of Act 60 of 2008, section 59 of Act 32 of 2014 and section 16 of Act 33 of 2019**

15. (1) Section 65 of the Customs and Excise Act, 1964, is hereby amended—
- (a) by the substitution in subsection (4) for subparagraph (i) of paragraph (a) of the following subparagraph:
- “(i) The Commissioner may in writing, and subject to section 74G(2)(b), determine the transaction value of any imported goods, which is required to be ascertained or may be determined as provided in section 66.” and
- (b) by the substitution in subsection (5) for the words preceding subparagraph (i) of paragraph (a) of the following words:
- “(a) The Commissioner shall, subject to section 74G(2)(b)—”.
- (2) Subsection (1) comes into effect on the date when Chapter IXA becomes effective in terms of section 17(2) of this Act.

**Amendment of section 71 of Act 91 of 1964, as amended by section 10 of Act 105 of 1976, section 5 of Act 89 of 1984 and section 4 of Act 105 of 1992 and repealed by section 62 of Act 32 of 2014**

16. Section 71 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 by the repeal of subsection (1).

**Insertion of Chapter IXA of Act 91 of 1964**

17. (1) The following Chapter is hereby inserted in the Customs and Excise Act, 1964, after Chapter IX:



- (a) deur in subartikel (6) subparagraaf (vi) van paragraaf (a) deur die volgende subparagraaf te vervang:  
 “(vi) ’n **[bindende oorsprongbepaling]** vooruit oorsprongbeslissing en enige prosedure in verband daarmee;”;
- (b) deur in subartikel (7) subparagraaf (ii) van paragraaf (b) deur die volgende subparagraaf te vervang:  
 “(ii) kan, behoudens **[die bepalings van subartikel (8)]** enige toepaslike vooruit oorsprongbeslissing in Hoofstuk IXA beoog, enige besluit of bepaling gewysig of ingetrek word en ’n nuwe besluit of bepaling gemaak word vanaf die datum waarop die besluit of bepaling gemaak is, maar so ’n besluit of bepaling is *mutatis mutandis* onderhewig aan die bepalings van artikel 76B indien ’n terugbetaling van reg betrokke is;”; en
- (c) deur subartikel (8) te skrap.
- (2) Enige bindende oorsprongbepaling ingevolge artikel 49(8) van die Doeane- en Aksynswet, 1964, uitgereik wat van krag is wanneer hierdie artikel ingevolge subartikel (3) in werking tree—
- (a) word geag ’n vooruitbeslissing ingevolge Hoofstuk IXA van die Doeane- en Aksynswet te wees; en
- (b) bly vir ’n tydperk van drie jaar vanaf die datum van uitreiking in die herroepe artikel 49(8)(f) beoog, geldig.
- (3) Subartikels (1) en (2) tree in werking op die datum wanneer Hoofstuk IXA ingevolge artikel 17(2) van hierdie Wet in werking tree.

**Wysiging van artikel 65 van Wet 91 van 1964, soos gewysig deur artikel 5 van Wet 85 van 1968, artikel 21 van Wet 105 van 1969, artikel 20 van Wet 112 van 1977, artikel 5 van Wet 93 van 1978, artikel 7 van Wet 110 van 1979, vervang deur artikel 13 van Wet 86 van 1982, en gewysig deur artikel 8 van Wet 101 van 1985, artikel 8 van Wet 52 van 1986, artikel 9 van Wet 68 van 1989, artikel 48 van Wet 45 van 1995, artikel 5 van Wet 44 van 1996, artikel 59 van Wet 53 van 1999, artikel 128 van Wet 60 van 2001, artikel 144 van Wet 45 van 2003, artikel 70 van Wet 32 van 2004, artikel 93 van Wet 35 van 2007, artikel 96 van Wet 60 van 2008, artikel 59 van Wet 32 van 2014 en artikel 16 van Wet 33 van 2019**

15. (1) Artikel 65 van die Doeane- en Aksynswet, 1964, word hierby gewysig—
- (a) deur in subartikel (4) subparagraaf (i) van paragraaf (a) deur die volgende subparagraaf te vervang:  
 “(i) Die Kommissaris kan skriftelik, en behoudens artikel 74G(2)(b), die transaksiewaarde van enige ingevoerde goedere bepaal wat vasgestel moet word of bepaal kan word soos in artikel 66 bepaal.”; en
- (b) deur in subartikel (5) die woorde wat subparagraaf (i) van paragraaf (a) voorafgaan deur die volgende woorde te vervang:  
 “(a) Die Kommissaris moet, behoudens artikel 74G(2)(b)—”.
- (2) Subartikel (1) tree in werking op die datum wanneer Hoofstuk IXA ingevolge artikel 17(2) van hierdie Wet in werking tree.

**Wysiging van artikel 71 van Wet 91 van 1964, soos gewysig deur artikel 10 van Wet 105 van 1976, artikel 5 van Wet 89 van 1984 en artikel 4 van Wet 105 van 1992 en herroep deur artikel 62 van Wet 32 van 2014**

16. Artikel 71 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 deur die herroeping van subartikel (1).

#### **Invoeging van Hoofstuk IXA van Wet 91 van 1964**

17. (1) Die volgende Hoofstuk word hierby na Hoofstuk IX in die Doeane- en Aksynswet, 1964, ingevoeg:

## “CHAPTER IXA

## ADVANCE RULINGS

**Definitions**

**74B.** (1) For the purposes of this Chapter—

“**advance origin ruling**” means a ruling issued by the Commissioner on the origin of goods of a specific class or kind in order to settle in advance the origin of goods of that class or kind when entered by or on behalf of the recipient for home consumption or another purpose for which the goods are entered during the validity period of the ruling; 5

“**advance ruling**” means— 10

- (a) an advance tariff ruling;
- (b) an advance valuation ruling; or
- (c) an advance origin ruling;

“**advance tariff ruling**” means a ruling issued by the Commissioner on the tariff classification of goods of a specific class or kind in order to settle in advance the tariff classification of goods of that class or kind when entered by or on behalf of the recipient for home consumption or for another purpose in terms of the provisions of this Act during the validity period of the ruling; 15

“**advance valuation ruling**” means a ruling issued by the Commissioner on a valuation criterion in order to settle in advance, prior to the application of that valuation criterion in the valuation of goods of that class or kind when entered by or on behalf of the recipient for home consumption or for another purpose in terms of the provisions of this Act during the validity period of the ruling; and 20 25

“**application**” means an application for an advance ruling in terms of this Chapter;

“**recipient**”, in relation to an advance ruling, means a person to whom an advance ruling has been issued; and

“**valuation criterion**” means a criterion for determining the customs value of goods of any specific class or kind in accordance with sections 65, 66 and 67 which criterion remains constant in different transactions between the same parties for the same kind of goods. 30

(2) An applicant’s tax matters must be considered to be in order—

- (a) if that applicant has no outstanding— 35
  - (i) taxes, interest, penalties or other amounts due and payable to SARS for which he or she is liable in terms of this Act, or has made arrangements with SARS for the payment of any outstanding amounts; or
  - (ii) tax returns or other documents that must be submitted for tax purposes to SARS in terms of this Act, or has made arrangements with SARS for the submission of any outstanding documents; and 40
- (b) if that applicant is tax compliant as contemplated in section 256(3) of the Tax Administration Act. 45

**Application for advance ruling**

**74C.** (1) Any person who is a registered importer may apply to the Commissioner for—

- (a) an advance tariff ruling;
- (b) an advance valuation ruling; or
- (c) an advance origin ruling. 50

(2) An application for an advance ruling—

- (a) must relate to only—
  - (i) one class or kind of goods; and

## “HOOFSTUK IXA

## VOORUITBESLISSINGS

## Woordomskrywing

- 74B.** (1) Vir doeleindes van hierdie Hoofstuk beteken—
- “**aansoek**” ’n aansoek om ’n vooruitbeslissing ingevolge hierdie Hoofstuk; 5
- “**ontvanger**”, met betrekking tot ’n vooruitbeslissing, ’n persoon aan wie ’n vooruitbeslissing uitgereik word;
- “**vooruit oorsprongbeslissing**” ’n beslissing deur die Kommissaris uitgereik betreffende die oorsprong van goedere van ’n bepaalde klas of soort om die oorsprong van goedere van daardie klas of soort vooruit te beslis vir doeleindes van klaring van daardie goedere deur of namens die ontvanger van die beslissing vir binnelandse verbruik of vir ’n ander doel waarvoor die goedere tydens die geldigheidstydperk van die beslissing geklaar word; 10 15
- “**vooruitbeslissing**”—
- (a) ’n vooruit tariefbeslissing;
- (b) ’n vooruit waardasiebeslissing; of
- (c) ’n vooruit oorsprongbeslissing;
- “**vooruit tariefbeslissing**” ’n beslissing deur die Kommissaris uitgereik betreffende die tariefindeling van goedere van ’n bepaalde klas of soort om die tariefindeling van goedere van daardie klas of soort vooruit te beslis vir doeleindes van die klaring van daardie goedere deur of namens die ontvanger van die beslissing vir binnelandse verbruik of vir ’n ander doel waarvoor die goedere tydens die geldigheidstydperk van die beslissing geklaar word; 20 25
- “**vooruit waardasiebeslissing**” ’n beslissing deur die Kommissaris uitgereik betreffende ’n waardasiemaatstaf om die toepassing van daardie waardasiemaatstaf by waardasie van goedere van daardie klas of soort vooruit te beslis vir doeleindes van die klaring van daardie goedere deur of namens die ontvanger van die beslissing vir binnelandse verbruik of vir ’n ander doel waarvoor die goedere tydens die geldigheidstydperk van die beslissing geklaar word; en 30
- “**waardasiemaatstaf**” ’n maatstaf ooreenkomstig artikels 65, 66 en 67 gebruik vir die vasstelling van die doeanewaarde van goedere van enige bepaalde klas of soort wat konstant bly ten opsigte van verskillende transaksies tussen dieselfde partye ten aansien van dieselfde tipe goedere. 35
- (2) ’n Applikant se belastingsake word beskou in orde te wees—
- (a) indien daardie applikant geen uitstaande— 40
- (i) belastings, rente, boetes of ander bedrae het wat aan SAID verskuldig en betaalbaar is waarvoor hy of sy ingevolge hierdie Wet aanspreeklik is nie, of indien reëlins vir die betaling van enige uitstaande bedrae met SAID getref is; of
- (ii) belastingopgawes of ander dokumente het wat vir belastingdoeleindes ingevolge hierdie Wet by SAID ingedien moet word nie, of indien reëlins vir die indiening van enige uistaande dokumente met SAID getref is; en 45
- (b) indien daardie applikant belastingnakomend soos bedoel in artikel 256(3) van die Wet op Belastingadministrasie is. 50

**Aansoek om voorafbeslissing** 50

- 74C.** (1) Iemand wat ’n geregistreerde invoerder is, kan by die Kommissaris aansoek doen om—
- (a) ’n vooruit tariefbeslissing;
- (b) ’n vooruit waardasiebeslissing; of
- (c) ’n vooruit oorsprongbeslissing. 55
- (2) ’n Aansoek om ’n vooruitbeslissing—
- (a) moet betrekking hê op slegs—
- (i) een klas of soort goedere; en

- (ii) transactions between the same parties; and
- (b) must—
- (i) be made in the form and manner and in accordance with any requirements as may be prescribed by rule;
  - (ii) contain the information required on the application form or prescribed by rule; 5
  - (iii) be signed by the applicant, which in the case of electronic submission through a computer system, must be an electronic signature; and
  - (iv) be supported by any relevant supporting documents and information as may be prescribed by rule, which must be submitted to the Commissioner on request and in a manner indicated in the request. 10
- (3) The Commissioner may request the applicant to submit, within a timeframe indicated in the request, any additional information that may be required before considering an application for an advance ruling. 15
- (4) A fee as may be prescribed by rule is payable in respect of each application.

#### Consideration of application

- 74D.** (1) The Commissioner must consider an application and may— 20
- (a) grant the application, and issue the advance ruling subject to conditions, if required; or
  - (b) refuse the application.
- (2) The Commissioner may grant an application only if there is sufficient certainty as to the application of the advance ruling to the goods to which the ruling will relate. 25
- (3) The Commissioner must refuse an application if—
- (a) subsection (2) is not complied with;
  - (b) the applicant—
    - (i) is not a registrant contemplated in section 74C(1); 30
    - (ii) has not in respect of the application complied with a requirement of this Act;
    - (iii) has made a false or misleading statement in the application or has omitted to state a fact which is material to the consideration of the application; 35
    - (iv) raises a frivolous or vexatious issue in the application; or
    - (v) refuses or fails to provide the Commissioner with additional information in connection with the application, if requested to do so;
  - (c) the tax matters of the applicant are not in order; or 40
  - (d) the application raises an issue that is the same as or substantially similar to an issue involving the applicant—
    - (i) that is pending before a court; or
    - (ii) that is the subject of proceedings in terms of Chapter XA of this Act. 45
- (4) The applicant must be notified in writing of the outcome of the application, and if the application is refused, reasons must be provided to the applicant.

#### Granting of application

- 74E.** (1) If the Commissioner grants an application, the Commissioner 50 must issue to the applicant an advance ruling, stating—
- (a) the title, number and date of the ruling;
  - (b) the name of the recipient;
  - (c) whether it is an advance tariff ruling, an advance valuation ruling or an advance origin ruling, and, if an advance valuation ruling, particulars of the valuation criterion to which it relates; 55

- (ii) transaksies tussen dieselfde partye; en
- (b) moet—
- (i) in die vorm en formaat en ooreenkomstig enige vereistes wat by reël voorgeskryf word, gedoen word;
- (ii) die inligting weergee wat op die aansoekvorm vereis word of by reël voorgeskryf word; 5
- (iii) deur die applikant onderteken word, welke handtekening in die geval van elektroniese indiening by wyse van 'n rekenaarsstelsel, 'n elektroniese handtekening moet wees; en
- (iv) gestaaf word deur enige tersaaklike ondersteunende dokumente en inligting wat by reël voorgeskryf word, wat op versoek en op die wyse in die versoek aangedui aan die Kommissaris voorgelê moet word. 10
- (3) Die Kommissaris kan voordat 'n aansoek om vooruitbeslissing oorweeg word, die applikant versoek om enige bykomende inligting wat vereis word binne 'n tydskaal in die versoek vermeld, te verstrek. 15
- (4) 'n Fooi soos by reël voorgeskryf is ten opsigte van elke aansoek betaalbaar.

#### Oorweging van aansoek

- 74D.** (1) Die Kommissaris moet 'n aansoek oorweeg en kan— 20
- (a) die aansoek toestaan, en indien nodig, die vooruitbeslissing onderhewig aan voorwaardes uitreik; of
- (b) die aansoek afkeur.
- (2) Die Kommissaris kan 'n aansoek toestaan slegs indien daar voldoende sekerheid is rakende die toepassing van die vooruitbeslissing op die goedere waarop die beslissing betrekking sal hê. 25
- (3) Die Kommissaris moet 'n aansoek afkeur indien—
- (a) daar nie voldoen word aan subartikel (2) nie;
- (b) die applikant—
- (i) nie 'n geregistreerde persoon in artikel 74C(1) beoog is nie; 30
- (ii) nie aan 'n voorskrif van hierdie Wet ten opsigte van die aansoek voldoen het nie;
- (iii) 'n vals of misleidende verklaring in die aansoek gemaak het of versuim het om 'n feit wat wesenlik tot die oorweging van die aansoek is, te verstrek; 35
- (iv) 'n beuselagtige of kwelsugtige aangeleentheid in die aansoek opper; of
- (v) indien daartoe versoek, weier of versuim om bykomende inligting in verband met die aansoek aan die Kommissaris te verstrek; 40
- (c) die belastingsake van die applikant nie in orde is nie; of
- (d) die aansoek 'n aangeleentheid opper wat dieselfde is as of wesenlik soortgelyk is aan 'n aangeleentheid wat met die applikant verband hou en—
- (i) voor 'n hof aanhangig is; of 45
- (ii) die onderwerp van 'n administratiewe appèl ingevolge Hoofstuk XA van hierdie Wet is.
- (4) Die applikant moet skriftelik van die uitslag van die aansoek in kennis gestel word en redes moet aan die applikant verskaf word indien die aansoek afgekeur word. 50

#### Toestaan van aansoek

- 74E.** (1) Indien die Kommissaris 'n aansoek toestaan, moet die Kommissaris 'n vooruitbeslissing aan die applikant uitreik wat die volgende inligting vermeld: 55
- (a) Die titel, nommer en datum van die beslissing;
- (b) die naam van die ontvanger;
- (c) of dit 'n vooruit tariefbeslissing, 'n vooruit waardasiebeslissing of 'n vooruit oorsprongbeslissing is, en in die geval van 'n vooruit waardasiebeslissing, besonderhede van die waardasiemaatstaf waarop dit betrekking het; 60

- (d) the class or kind of goods to which the ruling relates;
  - (e) particulars of the transactions to which the ruling relates, including the names of the parties to these transactions;
  - (f) particulars of the ruling made;
  - (g) any assumptions made or conditions imposed by the Commissioner in connection with the application of the ruling; 5
  - (h) the period for which the ruling will remain valid; and
  - (i) any other relevant information.
- (2) An advance ruling applies subject to the provisions of the ruling, and only— 10
- (a) to goods of the class or kind specified in the ruling when entered by or on behalf of the recipient for a purpose in terms of this Act during the validity period of the ruling; and
  - (b) in the case of an advance valuation ruling, to transactions between the parties specified in the ruling. 15

#### Validity period of advance ruling

- 74F.** An advance ruling is valid for a period of two years as from the date of issue, unless—
- (a) another period for the validity of the advance ruling is specified in the ruling; 20
  - (b) the advance ruling is withdrawn by the Commissioner in terms of section 74K;
  - (c) the advance ruling is set aside by a court;
  - (d) section 74L becomes applicable to the advance ruling;
  - (e) in the case of an advance tariff ruling, an amendment to an international instrument referred to in section 47(8) causes the advance ruling to lapse; 25
  - (f) in the case of an advance ruling on a valuation criterion, an amendment to an international instrument referred to in section 74A causes the advance ruling to lapse; or 30
  - (g) in the case of an advance origin ruling, an amendment to an international instrument referred to in section 49(2) relating to applicable rules of origin causes the advance ruling to lapse.

#### Binding effect of advance ruling

- 74G.** (1) An advance ruling binds both the recipient and the Commissioner. 35
- (2) An advance ruling must, to the extent applicable, be applied in—
- (a) any description or declaration provided in terms of section 40(1)(b) or (c) by or on behalf of the recipient in respect of the tariff, value or origin of goods of the class or kind specified in the ruling entered for any purpose in terms of this Act by or on behalf of the recipient; and 40
  - (b) any tariff determination, value determination or origin determination or amendment of such a determination made or effected by the Commissioner in terms of section 47(9), 65(4) or 49(6), in relation to goods of the class or kind specified in the ruling entered in terms of this Act by or on behalf of the recipient. 45

#### Entry of goods under advance ruling

- 74H.** When entering goods for any purpose in terms of this Act under an advance ruling, the recipient or other person entering the goods on behalf of the recipient must— 50
- (a) indicate on the bill of entry the reference number of any advance ruling that may be applicable to the goods in terms of this Chapter;
  - (b) on request, furnish such information concerning the goods as the Commissioner may require; and

- (d) die klas of soort goedere waarop die beslissing betrekking het;
- (e) besonderhede van die transaksies waarop die beslissing betrekking het, met inbegrip van die name van die partye tot daardie transaksies;
- (f) besonderhede van die beslissing;
- (g) enige aannames of voorwaardes deur die Kommissaris gemaak of opgelê in verband met die toepassing van die beslissing; 5
- (h) die tydperk waarvoor die beslissing geldig sal bly; en
- (i) enige ander toepaslike inligting.
- (2) 'n Vooruitbeslissing geld behoudens die bepalings van die beslissing en is van toepassing slegs—
- (a) op goedere van die klas of soort in die beslissing vermeld wanneer die goedere tydens die geldigheids tydperk van die beslissing vir 'n doel ingevolge hierdie Wet deur of namens die ontvanger geklaar word; en 10
- (b) in die geval van 'n vooruit waardasiebepaling, op transaksies tussen die partye in die beslissing vermeld. 15

#### Geldigheids tydperk van vooruitbeslissing

**74F.** 'n Vooruitbeslissing is geldig vir 'n tydperk van twee jaar vanaf die datum van uitreiking, tensy—

- (a) 'n ander tydperk vir die geldigheid van die vooruitbeslissing in die beslissing vermeld word; 20
- (b) die vooruitbeslissing ingevolge artikel 74K deur die Kommissaris ingetrek word;
- (c) die vooruitbeslissing deur 'n hof ter syde gestel word;
- (d) artikel 74L op die vooruitbeslissing van toepassing word;
- (e) in die geval van 'n tarief vooruitbeslissing, 'n wysiging van 'n internasionale instrument in artikel 47(8) bedoel tot gevolg het dat die vooruitbeslissing verval; 25
- (f) in die geval van 'n vooruitbeslissing oor 'n waardasiemaatstaf, 'n wysiging van 'n internasionale instrument in artikel 74A bedoel tot gevolg het dat die vooruitbeslissing verval; of 30
- (g) in die geval van 'n vooruit oorsprongbeslissing, 'n wysiging van 'n internasionale instrument in artikel 49(2) bedoel betreffende reëls van oorsprong, tot gevolg het dat die vooruitbeslissing verval.

#### Bindende werking van vooruitbeslissing

**74G.** (1) 'n Vooruitbeslissing bind beide die ontvanger en die Kommissaris. 35

(2) 'n Vooruitbeslissing moet, in soverre dit van toepassing is, toegepas word wat betref—

- (a) enige beskrywing of verklaring ingevolge artikel 40(1)(b) deur of namens die ontvanger verstrekk ten opsigte van die tarief, waarde of oorsprong van goedere van die klas of soort in die beslissing vermeld wat vir enige doel ingevolge hierdie Wet deur of namens die ontvanger geklaar word; en 40
- (b) enige tariefbepaling, waardebepaling of oorsprongbepaling ingevolge artikel 47(9), 65(4) of 49(6) of enige wysiging van so 'n bepaling deur die Kommissaris gemaak of uitgevoer met betrekking tot goedere van die klas of soort wat in die beslissing vermeld is, en deur of namens die ontvanger ingevolge hierdie Wet geklaar word. 45

#### Klaring van goedere kragtens vooruitbeslissing

**74H.** Wanneer goedere vir enige doel ingevolge hierdie Wet kragtens 'n vooruitbeslissing geklaar word, moet die ontvanger of ander persoon wat die goedere namens die ontvanger klaar— 50

- (a) die verwysingsnommer van enige vooruitbeslissing wat ingevolge hierdie Hoofstuk op die goedere van toepassing mag wees op die klaringsbrief aandui; 55
- (b) op versoek sodanige inligting rakende die goedere wat die Kommissaris vereis, verstrekk; en

- (c) provide proof to the Commissioner that the ruling applies to those goods on request.

#### **Recipient to advise Commissioner of change in circumstances**

**74I.** (1) A recipient must, within a prescribed timeframe, give notice to the Commissioner in writing of any change in circumstances which has an impact on the ruling. 5

(2) A notification referred to in subsection (1) must be supported by all relevant documents setting out the nature of the change in circumstances, which documents must be submitted to the Commissioner on request.

#### **Amendment of advance ruling** 10

**74J.** (1) The Commissioner may amend an advance ruling either on application by the recipient or on own initiative to correct an administrative error in the ruling.

(2) An advance ruling as it read immediately before an amendment effected in terms of subsection (1) remains, despite the amendment, effective in respect of goods for which the recipient is contractually bound by an existing contract concluded on the basis of the advance ruling before its amendment. 15

(3) The unamended version of an advance ruling remains effective in terms of subsection (2) only if the recipient so chooses and the Commissioner so authorises, and then only— 20

- (a) for a period of 90 calendar days from the date of the amendment or for the remainder of the validity period of the advance ruling, whichever expires first; and  
 (b) for determining whether any duty is payable on goods referred to in subsection (2), and if so, for assessing the amount of duty payable on those goods. 25

(4) The recipient who chooses to rely in relation to any specific goods on the unamended version of an advance ruling, must—

- (a) notify the Commissioner; and  
 (b) submit to the Commissioner any necessary supporting documents to prove the existence of a contract referred to in subsection (2). 30

#### **Withdrawal of advance ruling**

**74K.** (1) The Commissioner must withdraw an advance ruling if—

- (a) the advance ruling was issued as a result of fraud, misrepresentation, incorrect information or the omission of a fact which was material to the consideration of the application insofar as the inclusion of such fact would have resulted in a different ruling; or  
 (b) in the case of an advance origin ruling, the advance ruling is in conflict with an international trade agreement concluded by the Republic. 35 40

(2) (a) The withdrawal of an advance ruling in terms of subsection (1)(a) is effective retrospectively from the date of issue of the advance ruling.

(b) Subsequent to the withdrawal of an advance ruling in terms of this section, the Commissioner must determine in writing, with effect from the date of first entry of the goods to which that ruling relates, the tariff, value or origin of such goods for purposes of assessing the correct amount of duty payable. 45



- (c) op versoek aan die Kommissaris bewys lewer dat die beslissing op daardie goedere van toepassing is.

#### **Ontvanger moet Kommissaris van verandering in omstandighede in kennis stel**

**74I.** (1) 'n Ontvanger moet die Kommissaris binne 'n voorgeskrewe tydperk skriftelik van enige verandering in omstandighede wat 'n uitwerking op 'n vooruitbeslissing het, in kennis stel. 5

(2) 'n Kennisgewing in subartikel (1) bedoel, moet gestaaf word deur alle tersaaklike dokumente wat die aard van die verandering in omstandighede uiteensit, welke dokumente op versoek aan die Kommissaris voorgelê moet word. 10

#### **Wysiging van vooruitbeslissing**

**74J.** (1) Die Kommissaris kan 'n vooruitbeslissing òf op aansoek deur die ontvanger òf uit eie beweging wysig om 'n administratiewe fout in die beslissing reg te stel. 15

(2) 'n Vooruitbeslissing soos dit gelui het onmiddellik voordat 'n wysiging ingevolge subartikel (1) aangebring is, bly ongeag die wysiging van krag ten opsigte van goedere waarvoor die ontvanger kontraktueel gebind is deur 'n bestaande kontrak wat aangegaan is op sterkte van die vooruitbeslissing voordat dit gewysig is. 20

(3) Die ongewysigde weergawe van 'n vooruitbeslissing bly ingevolge subartikel (2) van krag slegs indien die ontvanger dit so verkies en die Kommissaris dit so magtig, en dan slegs—

- (a) vir 'n tydperk van 90 kalenderdae vanaf die datum van die wysiging of vir die oorblywende gedeelte van die geldigheidstydperk van die vooruitbeslissing, watter tydperk ook al eerste verstryk; en 25
- (b) om te bepaal of enige reg op goedere in subartikel (2) beoog, betaalbaar is, en indien wel, om die bedrag van reg te bereken wat op daardie goedere betaalbaar is.

(4) Die ontvanger van 'n vooruitbeslissing wat verkies om met betrekking tot enige bepaalde goedere op die ongewysigde weergawe van 'n vooruitbeslissing te steun, moet— 30

- (a) die Kommissaris daarvan in kennis stel; en
- (b) enige stawende dokumente aan die Kommissaris voorlê om die bestaan van 'n kontrak in subartikel (2) bedoel, te bewys. 35

#### **Intrekking van vooruitbeslissing**

**74K.** (1) Die Kommissaris moet 'n vooruitbeslissing intrek indien—

- (a) die vooruitbeslissing uitgereik is as gevolg van bedrog, wanvoorstelling, foutiewe inligting of die weglating van 'n feit wat wesenlik tot die oorweging van die aansoek was in soverre die vermelding van sodanige feit tot 'n ander ander beslissing sou lei; of 40
- (b) in die geval van 'n vooruit oorsprongbeslissing, die vooruitbeslissing strydig is met 'n internasionale handelsooreenkoms wat deur die Republiek aangegaan is.

(2) (a) Die intrekking van 'n vooruitbeslissing ingevolge subartikel (1)(a) is terugwerkend vanaf die datum van uitreiking van die vooruitbeslissing van krag. 45

(b) Nadat 'n vooruitbeslissing ingevolge hierdie artikel ingetrek is, moet die Kommissaris met ingang van die datum van eerste klaring van die goedere waarop daardie beslissing betrekking het, die tarief, waarde of oorsprong van sodanige goedere skriftelik bepaal vir doeleindes van berekening van die korrekte bedrag van reg wat betaalbaar is. 50

**Effect of subsequent change in law**

**74L.** (1) An advance ruling ceases to be effective if—

- (a) a provision of this Act affecting the advance ruling is repealed or amended and that repeal or amendment renders the advance ruling incompatible with this Act; 5
- (b) a court in a final judgement places an interpretation on a provision of this Act which renders the advance ruling legally incorrect and interpreting that provision was necessary for deciding the case before the court; 10
- (c) in the case of an advance tariff ruling, an amendment to an international instrument referred to in section 47(8) affects the ruling; 10
- (d) in the case of an advance valuation ruling, an amendment to an international instrument referred to in section 74A affects the ruling; or 15
- (e) in the case of an advance origin ruling, an amendment to an international instrument referred to in section 49(2) relating to applicable rules of origin, affects the ruling. 15

(2) An advance ruling ceases to be effective immediately upon the occurrence of the circumstances described in subsection (1).”.

(2) Subsection (1) comes into effect on a date to be determined by the Minister by notice in the *Government Gazette*. 20

**Amendment of section 79 of Act 91 of 1964, as amended by section 2 of Act 64 of 1974, section 11 of Act 52 of 1986, section 7 of Act 105 of 1992, section 56 of Act 45 of 1995, section 69 of Act 32 of 2014 and section 17 of Act 21 of 2021**

**18.** (1) Section 79 of the Customs and Excise Act, 1964, is hereby amended by the insertion in subsection (1) after paragraph (f) of the following paragraph: 25

“(fA) fails to comply with a request issued by the Commissioner to that person in terms of section 74H(b);”.

(2) Subsection (1) comes into effect on the date when Chapter IXA becomes effective in terms of section 17(2) of this Act.

**Amendment of section 84 of Act 91 of 1964, as amended by section 11 of Act 57 of 1966, section 28 of Act 105 of 1969, section 29 of Act 112 of 1977, section 15 of Act 52 of 1986, section 14 of Act 61 of 1992 and section 11 of Act 105 of 1992** 30

**19.** (1) Section 84 of the Customs and Excise Act, 1964, is hereby amended—

- (a) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words: 35

“(2) For the purposes of subsection (1), any document purported to be an invoice or any other document relating to any denomination, description, class, grade or quantity of goods shall be deemed to contain a false statement if the price charged by the exporter or any value, price, commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatever declared therein which has a bearing on value for the purposes of payment of any duty or on classification in terms of any Schedule to this Act or on anti-dumping duty, countervailing duty or safeguard duty or on extent of rebate, refund or drawback of duty—”; and 40 45

- (b) by the substitution in subsection (2) for paragraph (c) of the following paragraph: 45

“(c) represents any average or adjustment or amendment, particulars of which are not disclosed in such purported invoice or other document, or such values, prices, commissions, discounts, costs, charges, expenses, royalties, freight, duties, taxes, drawbacks, refunds, rebates, remissions or other information in respect of goods 50

**Effek van daaropvolgende verandering in die reg**

- 74L.** (1) Die werking van 'n vooruitbeslissing kom tot 'n einde indien—
- (a) 'n bepaling van hierdie Wet wat die vooruitbeslissing raak, herroep of gewysig word en daardie herroeping of wysiging tot gevolg het dat die vooruitbeslissing onbestaanbaar met hierdie Wet word; 5
  - (b) 'n hof in 'n finale uitspraak 'n uitleg op 'n bepaling van hierdie Wet plaas wat tot gevolg het dat die vooruitbeslissing regtens nie korrek is nie en die uitleg van daardie bepaling nodig was om die saak voor die hof te beslis;
  - (c) in die geval van 'n vooruit tariefbeslissing, 'n wysiging van 'n internasionale instrument in artikel 47(8) bedoel 'n uitwerking op die beslissing het; 10
  - (d) in die geval van 'n vooruit waardasiebeslissing, 'n wysiging van 'n internasionale instrument in artikel 74A bedoel 'n uitwerking op die beslissing het; of 15
  - (e) in die geval van 'n vooruit oorsprongbeslissing, 'n wysiging van 'n internasionale instrument in artikel 49(2) bedoel betreffende reëls van oorsprong, 'n uitwerking op die beslissing het. 20
- (2) Die werking van 'n vooruitbeslissing kom tot 'n einde onmiddellik wanneer die omstandighede in subartikel (1) beskryf, intree."
- (2) Subartikel (1) tree in werking op 'n datum deur die Minister by kennisgewing in die *Staatskoerant* bepaal.

**Wysiging van artikel 79 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 64 van 1974, artikel 11 van Wet 52 van 1986, artikel 7 van Wet 105 van 1992, artikel 56 van Wet 45 van 1995, artikel 69 van Wet 32 van 2014 en artikel 17 van Wet 21 van 2021** 25

- 18.** (1) Artikel 79 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur in subartikel (1) die volgende paragraaf na paragraaf (f) in te voeg:
- “(fA) versuim om aan 'n versoek deur die Kommissaris ingevolge artikel 74H(b) uitgereik, te voldoen;” 30
- (2) Subartikel (1) tree in werking op die datum wanneer Hoofstuk IXA ingevolge artikel 17(2) van hierdie Wet in werking tree.

**Wysiging van artikel 84 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 57 van 1966, artikel 28 van Wet 105 van 1969, artikel 29 van Wet 112 van 1977, artikel 15 van Wet 52 van 1986, artikel 14 van Wet 61 van 1992 en artikel 11 van Wet 105 van 1992** 35

- 19.** (1) Artikel 84 van die Doeane- en Aksynswet, 1964, word hierby gewysig—
- (a) deur in subartikel (2) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:
    - “(2) By die toepassing van subartikel (1) word 'n dokument wat 'n faktuur heet te wees of enige ander dokument betreffende goedere van enige benaming, beskrywing, klas, graad of hoeveelheid geag 'n valse verklaring te bevat indien die prys deur die uitvoerder gevra of enige waarde, prys, kommissie, afslag, onkoste, koste, uitgawe, tantième, vraggeld, reg, belasting, teruggawe, terugbetaling, korting, kwytskelding of watter ander inligting ook al daarin verklaar wat betrekking het op waarde vir die doeleindes van betaling van enige reg of op indeling ingevolge enige Bylae by hierdie Wet of op anti-dumpingreg, kontrareg of beveiligingsreg of op mate van korting, terugbetaling of teruggawe op reg—”; en 40
  - (b) deur in subartikel (2) paragraaf (c) deur die volgende paragraaf te vervang:
    - “(c) 'n gemiddelde of aanpassing of wysiging verteenwoordig, besonderhede waarvan nie in sodanige dokument wat 'n faktuur heet te wees of ander dokument openbaar gemaak word nie, van sodanige waardes, pryse, kommissies, afslag onkoste, kostes, uitgawes, tantièmes, vraggeld, regte, belastings, teruggawes, terugbetalings, kortings, kwytskeldings of ander inligting ten opsigte van goedere van dieselfde of van ander benamings, 55

of the same or of different denominations, descriptions, classes, grades or quantities supplied by the same supplier.”.

(2) Subsection (1) comes into effect on a date to be determined by the Minister by notice in the *Government Gazette*.

**Amendment of section 86 of Act 91 of 1964, as substituted by section 11 of Act 85 of 1968 and amended by section 17 of Act 52 of 1986, section 13 of Act 105 of 1992 and section 58 of Act 45 of 1995** 5

20. (1) Section 86 of the Customs and Excise Act, 1964, is hereby amended—

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

“(a) fails to advise the Controller of the receipt of any amended **[prescribed]** invoice or any credit note or debit note or of any change in the circumstances or particulars of whatever nature as declared in any **[prescribed]** invoice or in any other document or of any refund of money or deferred or secret discount, commission or other credit or debit which relates to any goods and which would increase the duty on such goods or exclude them from any rebate or refund or other privilege under this Act;”;

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

“(b) fails to declare in or omits from any **[prescribed]** document purported to be an invoice any particulars (including value and origin) in respect of the goods to which such document purported to be an invoice relates and which would increase the duty on such goods or exclude them from any rebate or refund or other privilege under this Act;”;

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

“(d) issues two or more different **[prescribed]** invoices or certificates in respect of the same goods or fails to issue an amended **[prescribed]** invoice or certificate where any particulars declared in any **[prescribed]** invoice or certificate in respect of any goods have changed in any manner whatever;”.

(2) Subsection (1) comes into effect on a date to be determined by the Minister by notice in the *Government Gazette*.

**Amendment of section 107 of Act 91 of 1964, as amended by section 20 of Act 85 of 1968, section 11 of Act 93 of 1978, section 6 of Act 89 of 1983, section 67 of Act 45 of 1995, section 33 of Act 24 of 2004, section 11 of Act 10 of 2006, section 34 of Act 21 of 2006 and section 80 of Act 32 of 2014** 35

21. (1) Section 107 of the Customs and Excise Act, 1964, is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) The cost of analysis of any goods for the purposes of subsection (2)(a) shall be borne by the importer, exporter, manufacturer or owner of such goods except where the Commissioner considers the analysis necessary for the purposes of subsection (2)(a) and the result of the analysis confirms the correctness of the declaration or bill of entry made or presented by such importer, exporter, manufacturer or owner in respect of such goods: Provided that the cost of analysis shall in no case be borne by the State where it is carried out in connection with any application for refund of duty or substitution of any entry or where the result of analysis shows that the goods in question were incorrectly or insufficiently described on the **[relative prescribed]** document purported to be an invoice.”.

(2) Subsection (1) comes into effect on a date to be determined by the Minister by notice in the *Government Gazette*.

beskrywings, klasse, grade of hoeveelhede deur dieselfde verskaffer voorsien.”.

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

**Wysiging van artikel 86 van Wet 91 van 1964, soos vervang deur artikel 11 van Wet 85 van 1968 en gewysig deur artikel 17 van Wet 52 van 1986, artikel 13 van Wet 105 van 1992 en artikel 58 van Wet 45 van 1995** 5

20. (1) Artikel 86 van die Doeane- en Aksynswet, 1964, word hierby gewysig—

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

“(a) versuim om die Kontroleur in kennis te stel van die ontvangs van enige gewysigde [**voorgeskrewe**] faktuur of enige krediet- of debietnota of van enige verandering in die omstandighede of besonderhede van watter aard ook al soos in enige [**voorgeskrewe**] faktuur of in enige ander dokument verklaar of van enige terugbetaling van geld of agtergehoue of geheime afslag, kommissie of ander krediet of debiet wat op enige goedere betrekking het en wat die reg op sodanige goedere sou vermeerder of dit van enige korting of terugbetaling of ander voorreg kragtens hierdie Wet sou uitsluit;”;

(b) deur paragraaf (b) deur die volgende paragraaf te vervang:

“(b) versuim om enige besonderhede (met inbegrip van waarde en oorsprong) te verklaar in of dit weglaat uit 'n [**voorgeskrewe**] dokument wat 'n faktuur heet te wees, ten opsigte van die goedere waarop sodanige dokument wat 'n faktuur heet te wees betrekking het en wat die reg op sodanige goedere sou vermeerder of dit van enige korting of terugbetaling of ander voorreg kragtens hierdie Wet sou uitsluit;”;

(c) deur paragraaf (d) deur die volgende paragraaf te vervang:

“(d) twee of meer verskillende [**voorgeskrewe**] fakture of sertifikate ten opsigte van dieselfde goedere uitreik of versuim om 'n gewysigde [**voorgeskrewe**] faktuur of sertifikaat uit te reik waar enige besonderhede in 'n [**voorgeskrewe**] faktuur of sertifikaat ten opsigte van enige goedere verklaar op watter wyse ook al verander het;”.

(2) Subartikel (1) tree in werking op 'n datum deur die Minister by kennisgewing in die *Staatskoerant* bepaal. 35

**Wysiging van artikel 107 van Wet 91 van 1964, soos gewysig deur artikel 20 van Wet 85 van 1968, artikel 11 van Wet 93 van 1978, artikel 6 van Wet 89 van 1983, artikel 67 van Wet 45 van 1995, artikel 33 van Wet 24 van 2004, artikel 11 van Wet 10 van 2006, artikel 34 van Wet 21 van 2006 en artikel 80 van Wet 32 van 2014** 40

21. (1) Artikel 107 van die Doeane- en Aksynswet, 1964, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

“(3) Die koste van ontleding van goedere vir die doeleindes van subartikel (2)(a) word deur die invoerder, uitvoerder, vervaardiger of eienaar van sodanige goedere gedra, behalwe waar die Kommissaris die ontleding nodig ag vir die doeleindes van subartikel (2)(a) en die uitslag van die ontleding die juistheid bevestig van die verklaring of klaringsbrief wat deur sodanige invoerder, uitvoerder, vervaardiger of eienaar ten opsigte van sodanige goedere gedoen of voorgelê is: Met dien verstande dat die koste van ontleding in geen geval deur die Staat gedra word nie waar dit uitgevoer word in verband met 'n aansoek om terugbetaling van reg of vervanging van 'n klaring of waar die uitslag van ontleding aandui dat die betrokke goedere op die betrokke [**voorgeskrewe**] dokument wat 'n faktuur heet te wees onjuis of onvoldoende beskryf is.”.

(2) Subartikel (1) tree in werking op 'n datum deur die Minister by kennisgewing in die *Staatskoerant* bepaal. 55

**Amendment of section 120 of Act 91 of 1964, as amended by section 36 of Act 105 of 1969, section 35 of Act 84 of 1987, section 39 of Act 59 of 1990, section 11 of Act 19 of 1994, section 73 of Act 45 of 1995, section 74 of Act 30 of 1998, section 35 of Act 21 of 2006, section 24 of Act 36 of 2007, section 40 of Act 61 of 2008, section 86 of Act 32 of 2014 and section 18 of Act 33 of 2019**

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22. (1) Section 120 of the Customs and Excise Act, 1964, is hereby amended—

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

“(f) prescribing the form of [and] or the particulars to be [inserted on] reflected on invoices or certificates in respect of any goods to which this Act applies and which are imported into or exported from the Republic, or manufactured in the Republic; Provided that different particulars may be prescribed in respect of different categories of persons or different classes or kinds of goods;”;

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

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“(mD) as to matters relating to the issuing of advance rulings contemplated in Chapter IXA, including—

- (i) the form and manner of submission of and the particulars to be included in an application, including the applicable fee and any other requirements for an application for an advance ruling;
- (ii) the documents to be used in support of an application;
- (iii) the requirements relating to the publication of advance rulings, including the circumstances in which publication of advance rulings may take place, the type of information that may be published and the form and manner in which such information must be published;
- (iv) the obligations of recipients in relation to changes in circumstances impacting advance rulings, including requirements for applications for amendment of rulings;
- (v) to regulate the implementation of sections 74J and 74K;
- (vi) the requirements in relation to record-keeping, including the type of records to be kept and the period for which it must be kept; and
- (vii) the delegation, subject to section 3(2), of any power which may be exercised by the Commissioner in terms of Chapter IXA, as well as the general administration of advance rulings.”

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(2) (a) Paragraph (a) of subsection (1) comes into effect on a date to be determined by the Minister by notice in the *Government Gazette*.

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(b) Paragraph (b) of subsection (1) comes into effect on the date when Chapter IXA becomes effective in terms of section 17(2) of this Act.

**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 271 read with paragraph 112 of Schedule 1 to Act 28 of 2011, section 135 of Act 24 of 2011, section 171 of Act 31 of 2013, section 132 of Act 43 of 2014, section 24 of Act 44 of 2014, section 160 of Act 25 of 2015, section 17 of Act 13 of 2017, section 79 of Act 13 of 2017 and section 82 of Act 17 of 2017**

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23. Section 13 of the Value-Added Tax Act, 1991, is hereby amended—

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

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**Wysiging van artikel 120 van Wet 91 van 1964, soos gewysig deur artikel 36 van Wet 105 van 1969, artikel 35 van Wet 84 van 1987, artikel 39 van Wet 59 van 1990, artikel 11 van Wet 19 van 1994, artikel 73 van Wet 45 van 1995, artikel 74 van Wet 30 van 1998, artikel 35 van Wet 21 van 2006, artikel 24 van Wet 36 van 2007, artikel 40 van Wet 61 van 2008, artikel 86 van Wet 32 van 2014 en artikel 18 van Wet 33 van 2019** 5

22. (1) Artikel 120 van die Doeane- en Aksynswet, 1964, word hierby gewysig—
- (a) deur in subartikel (1) paragraaf (f) deur die volgende paragraaf te vervang:  
 “(f) wat die vorm van [en] of die besonderhede wat [ingevul] aangetoon moet word op fakture of sertifikate ten opsigte van enige goedere waarop hierdie Wet van toepassing is wat in die Republiek ingevoer of uit die Republiek uitgevoer word of wat daarin vervaardig word, voorskryf; Met dien verstande dat verskillende besonderhede ten opsigte van verskillende kategorieë persone of verskillende klasse of soorte goedere voorgeskryf kan word;” en 10 15
- (b) deur in subartikel (1) die volgende paragraaf na paragraaf (mC) in te voeg:  
 “(mD) aangaande aangeleenthede wat betrekking het op die uitreiking van vooruitbeslissings in Hoofstuk IXA bedoel, met inbegrip van— 20
- (i) die vorm en wyse van indiening van, en die besonderhede wat ingesluit moet word in ’n aansoek, die fooi betaalbaar by aansoek asook enige ander vereistes vir ’n aansoek om ’n vooruitbeslissing; 25
- (ii) die dokumente wat ter staving van ’n aansoek gebruik moet word; 30
- (iii) die vereistes wat die publikasie van vooruitbeslissings betref, met inbegrip van die omstandighede waarin publikasie kan plaasvind, die tipe inligting wat gepubliseer kan word en die vorm en wyse waarop die inligting gepubliseer moet word; 35
- (iv) die verpligtinge van ontvangers met betrekking tot veranderinge in omstandighede wat vooruitbeslissings raak, met inbegrip van vereistes vir aansoeke om die wysiging van beslissings; 40
- (v) om die toepassing van artikels 74J en 74K te reguleer; 35
- (vi) die vereistes met betrekking tot rekordhouding, met inbegrip van die tipe rekords wat gehou moet word en die tydperk waarvoor dit gehou moet word; en 40
- (vii) die delegering, behoudens artikel 3(2), van enige bevoegdheid wat ingevolge Hoofstuk IXA deur die Kommissaris uitgeoefen word, asook die algemene administrasie van vooruitbeslissings.”
- (2) (a) Paragraaf (a) van subartikel (1) tree in werking op ’n datum deur die Minister by kennisgewing in die *Staatskoerant* bepaal.
- (b) Paragraaf (b) van subartikel (1) tree in werking op die datum wanneer Hoofstuk IXA ingevolge artikel 17(2) van hierdie Wet in werking tree. 45

**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 271 saamgelees met paragraaf 112 van Bylae 1 by Wet 28 van 2011, artikel 135 van Wet 24 van 2011, artikel 171 van Wet 31 van 2013, artikel 132 van Wet 43 van 2014, artikel 24 van Wet 44 van 2014, artikel 160 van Wet 25 van 2015, artikel 17 van Wet 13 van 2017, artikel 79 van Wet 13 van 2017 en artikel 82 van Wet 17 van 2017** 50 55

23. Artikel 13 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

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

- “(iii) goods imported from or via Botswana, eSwatini, Lesotho[, Swaziland] or Namibia shall be declared and tax paid on entry into the Republic as prescribed by the Commissioner in Chapter XIIIA of the Rules under the Customs and Excise Act.”; and
- (b) by the substitution in subsection (2) for paragraph (b) of the following paragraph: 5
- “(b) where such goods have their origin in Botswana, eSwatini, Lesotho, [Swaziland] or Namibia and are imported from such a country, the amount of the value as contemplated in paragraph (a), except that such value shall not be increased by the factor of 10 per cent.”. 10

**Amendment of section 23 of Act 89 of 1991, as amended by section 20 of Act 20 of 1994, section 92 of Act 53 of 1999, section 37 of Act 27 of 1997, section 178 of Act 45 of 2003, section 9 of Act 10 of 2005, section 36 of Act 32 of 2005, section 14 of Act 10 of 2006, section 24 of Act 4 of 2008, section 113 of Act 60 of 2008, section 93 of Act 17 of 2009, section 37 of Act 18 of 2009, section 124 of Act 7 of 2010, section 141 of Act 24 of 2011, section 271, read with paragraph 117 of Schedule 1 to Act 28 of 2011, section 178 of Act 31 of 2013 and section 11 of Act 21 of 2018** 15

24. Section 23 of the Value-Added Tax Act, 1991, is hereby amended by the substitution for subsection (1A) of the following subsection:

- “(1A) Every person who carries on any enterprise as contemplated in paragraph (b)(vi) or (vii) of the definition of “enterprise” in section 1 and is not registered becomes liable to be registered at the end of any month where the total value of taxable supplies made by that person has exceeded R1 million in any consecutive 12-month period; Provided that such person shall not be liable to register where the said total value of taxable supplies made by that person has exceeded R1 million in any consecutive 12-month period solely as a consequence of abnormal circumstances of a temporary nature.” 20 25

**Amendment of Schedule 1 to Act 89 of 1991, as amended by section 48 of Act 136 of 1991, section 43 of Act 136 of 1992, Government Notice No. 2244 of 31 July 1992, section 44 of Act 97 of 1993, Government Notice No. 1955 of 7 October 1993, section 32 of Act 20 of 1994, section 32 of Act 37 of 1996, section 53 of Act 27 of 1997, substituted by section 177 of Act 60 of 2001, amended by section 58 of Act 30 of 2002, section 121 of Act 74 of 2002, Government Notice No. R.111 in Government Gazette 24274 of 17 January 2003, section 189 of Act 45 of 2003, sections 52 to 55 of Act 16 of 2004, section 108 of Act 32 of 2004, sections 111 to 123 of Act 31 of 2005, sections 52 to 53 of Act 9 of 2006, section 89 of Act 20 of 2006, section 109 of Act 8 of 2007, section 85 of Act 8 of 2007, Government Notice No. R.958 in Government Gazette 30370 of 12 October 2007, section 107 of Act 35 of 2007, Government Notice No. R.766 in Government Gazette 32416 of 24 July 2009, Government Notices Nos. R.154 and R.157 in Government Gazette 34046 of 1 March 2011, section 143 of Act 24 of 2011, Government Notice No. R.187 in Government Gazette 35102 of 2 March 2012, Government Notice No. R.506 in Government Gazette 35481 of 6 July 2012, Government Notice No. 995 in Government Gazette 35932 of 7 December 2012, Government Notice No. R.1072 in Government Gazette 36002 of 14 December 2012, section 181 of Act 31 of 2013, Government Notice No. R.288 in Government Gazette 37554 of 17 April 2014, section 107 of Act 43 of 2014, Government Notice No. R.723 in Government Gazette 39100 of 14 August 2015, Government Notice No. R.558 in Government Gazette 40004 of 20 May 2016, section 87 of Act 15 of 2016, section 31 of Act 16 of 2016, section 74 of Act 34 of 2019, Government Notice No. R.226 in Government Gazette 43051 of 28 February 2020 and Government Notice No. R.1069 in Government Gazette 43781 of 9 October 2020** 30 35 40 45 50

25. Schedule 1 to the Value-Added Tax Act, 1991, is hereby amended—



- “(iii) goed wat van of via Botswana, eSwatini, Lesotho[, Swaziland] of Namibië ingevoer word, by binnekoms in die Republiek verklaar word en belasting soos deur die Kommissaris in Hoofstuk XIIA van die Reëls kragtens die Doeane- en Aksynswet voorgeskryf, betaal word.”; en 5
- (b) deur in subartikel (2) paragraaf (b) deur die volgende paragraaf te vervang:  
 “(b) waar daardie goed hul oorsprong in Botswana, eSwatini, Lesotho[, Swaziland] of Namibië gehad het en vanaf daardie land ingevoer is, die bedrag te wees van die waarde soos beoog in paragraaf (a), behalwe dat daardie waarde nie deur die faktor van 10 persent verhoog word nie.”. 10

**Wysiging van artikel 23 van Wet 89 van 1991, soos gewysig deur artikel 20 van Wet 20 van 1994, artikel 92 van Wet 53 van 1999, artikel 37 van Wet 27 van 1997, artikel 178 van Wet 45 van 2003, artikel 9 van Wet 10 van 2005, artikel 36 van Wet 32 van 2005, artikel 14 van Wet 10 van 2006, artikel 24 van Wet 4 van 2008, artikel 113 van Wet 60 van 2008, artikel 93 van Wet 17 van 2009, artikel 37 van Wet 18 van 2009, artikel 124 van Wet 7 van 2010, artikel 141 van Wet 24 van 2011, artikel 271 saamgelees met paragraaf 117 van Bylae 1 by Wet 28 van 2011, artikel 178 van Wet 31 van 2013 en artikel 11 van Wet 21 van 2018** 15

**24.** Artikel 23 van die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig deur subartikel (1A) deur die volgende subartikel te vervang: 20

“(1A) Elke persoon wat enige onderneming bedryf soos beoog in paragraaf (b)(vi) of (vii) van die omskrywing van “onderneming” in artikel 1 en nie geregistreer is nie, word verplig om geregistreer te word aan die einde van enige maand waar die totale waarde van belasbare lewerings gemaak deur daardie persoon R1 miljoen in enige aaneenlopende 12 maande tydperk oorskry; Met dien verstande dat sodanige persoon nie verplig sal wees om te registreer waar die gemelde totale waarde van belasbare lewerings deur daardie persoon gemaak, R1 miljoen in enige aaneenlopende 12 maande tydperk oorskry het, alleenlik as gevolg van abnormale omstandighede van ’n tydelike aard.” 25 30

**Wysiging van Bylae 1 by Wet 89 van 1991, soos gewysig deur artikel 48 van Wet 136 van 1991, artikel 43 van Wet 136 van 1992, Goewermentskennisgewing No. 2244 van 31 Julie 1992, artikel 44 van Wet 97 van 1993, Goewermentskennisgewing No. 1955 van 7 Oktober 1993, artikel 32 van Wet 20 van 1994, artikel 32 van Wet 37 van 1996, artikel 53 van Wet 27 van 1997, vervang deur artikel 177 van Wet 60 van 2001, gewysig deur artikel 58 van Wet 30 van 2002, artikel 121 van Wet 74 van 2002, Goewermentskennisgewing No. R.111 in Staatskoerant 24274 van 17 Januarie 2003, artikel 189 van Wet 45 van 2003, artikels 52 tot 55 van Wet 16 van 2004, artikel 108 van Wet 32 van 2004, artikels 111 tot 123 van Wet 31 van 2005, artikels 52 tot 53 van Wet 9 van 2006, artikel 89 van Wet 20 van 2006, artikel 109 van Wet 8 van 2007, artikel 85 van Wet 8 van 2007, Goewermentskennisgewing No. R.958 in Staatskoerant 30370 van 12 Oktober 2007, artikel 107 van Wet 35 van 2007, Goewermentskennisgewing No. R.766 in Staatskoerant 32416 van 24 Julie 2009, Goewermentskennisgewing Nos. R.154 en R.157 in Staatskoerant 34046 van 1 Maart 2011, artikel 143 van Wet 24 van 2011, Goewermentskennisgewing No. R.187 in Staatskoerant 35102 van 2 Maart 2012, Goewermentskennisgewing No. R.506 in Staatskoerant 35481 van 6 Julie 2012, Goewermentskennisgewing No. 995 in Staatskoerant 35932 van 7 Desember 2012, Goewermentskennisgewing No. R.1072 in Staatskoerant 36002 van 14 Desember 2012, artikel 181 van Wet 31 van 2013, Goewermentskennisgewing No. R.288 in Staatskoerant 37554 van 17 April 2014, artikel 107 van Wet 43 van 2014, Goewermentskennisgewing No. R.723 in Staatskoerant 39100 van 14 Augustus 2015, Goewermentskennisgewing No. R.558 in Staatskoerant 40004 van 20 Mei 2016, artikel 87 van Wet 15 van 2016, artikel 31 van Wet 16 van 2016, artikel 74 van Wet 34 van 2019, Goewermentskennisgewing No. R.226 in Staatskoerant 43051 van 28 Februarie 2020 en Goewermentskennisgewing No. R.1069 in Staatskoerant 43781 van 9 Oktober 2020** 35 40 45 50 55

**25.** Bylae 1 by die Wet op Belasting op Toegevoegde Waarde, 1991, word hierby gewysig—

- (a) by the substitution for the words preceding paragraph 1 of the following words:  
 “Goods imported, as contemplated in section 13(1), including imports from or via Botswana, eSwatini, Lesotho[,] or Namibia [**or Swaziland**], into the Republic and in respect of which the exemption under the provisions of section 13(3) applies, are set forth below.”; 5
- (b) by the substitution in paragraph 1 for the words preceding subparagraph (i) of the following words:  
 “Any of the following items imported into the Republic in respect of which the Controller has, in terms of the proviso to section 38(1)(a) of the Customs and Excise Act and which shall apply also to imports from or via Botswana, eSwatini, Lesotho[,] or Namibia [**or Swaziland**], granted permission that entry need not be made.”; 10
- (c) by the substitution in paragraph 8 in item 412.00 for Note 2 of the following Note: 15  
 “2. For the purposes of item no.’s 412.26 and 412.27, such exemptions are subject to compliance with sections 39 and 40 of the Customs and Excise Act and which shall apply also to imports from or via Botswana, eSwatini, Lesotho[,] or Namibia [**or Swaziland**].”; 20
- (d) by the substitution in paragraph 8 in item 412.00 for paragraphs (i) and (ii) of the proviso to subitem 412.11/00.00/01.00 of the following paragraphs: 20  
 “(i) the importation of any goods under this item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, eSwatini, Lesotho[,] and Namibia [**and Swaziland**]; and 25  
 (ii) goods imported under this item shall not be sold or disposed of to any party who is not entitled to any privileges under the item, or be removed to the area of Botswana, eSwatini, Lesotho[,] or Namibia [**or Swaziland**] without the permission of the International Trade Administration Commission”; and 30
- (e) by the substitution in paragraph 8 in item 412.00 for subitem 412.12/00.00/01.00 of the following subitem: 35  
 “412.12/00.00/01.00 Goods imported for any purpose agreed upon between the Governments of the Republic, Botswana, eSwatini, Lesotho[,] and Namibia [**and Swaziland**]: Provided that— 35  
 (i) the provisions of this item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, eSwatini, Lesotho[,] and Namibia [**and Swaziland**] has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods; 40  
 (ii) the importation of any goods under this item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, eSwatini, Lesotho[,] and Namibia [**and Swaziland**]; and 45  
 (iii) goods imported under this item shall not be sold or disposed of to any party who is not entitled to any privileges under the item, or be removed to the area of Botswana, eSwatini, Lesotho[,] or Namibia [**or Swaziland**] without the permission of the Commissioner”. 50

**Amendment of section 221 of Act 28 of 2011, as amended by section 22 of Act 22 of 2018, section 74 of Act 39 of 2013 and section 61 of Act 16 of 2016**

26. (1) Section 221 of the Tax Administration Act, 2011, is hereby amended by the substitution for the definition of “tax” of the following definition: 55

- (a) deur die woorde wat paragraaf 1 voorafgaan deur die volgende woorde te vervang:  
 “Goed in die Republiek ingevoer, soos beoog in artikel 13(1), met inbegrip van invoere van of via Botswana, eSwatini, Lesotho[,] of Namibië [**of Swaziland**], en ten opsigte waarvan die vrystelling ingevolge die bepalings van artikel 13(3) van toepassing is, word hieronder uiteengesit.”; 5
- (b) deur in paragraaf 1 die woorde wat subparagraaf (i) voorafgaan deur die volgende woorde te vervang:  
 “Enige van die volgende items in die Republiek ingevoer ten opsigte waarvan die Kontroleur ingevolge die voorbehoudsbepaling by artikel 38(1)(a) van die Doeane- en Aksynswet en wat ook van toepassing sal wees op invoere van of via Botswana, eSwatini, Lesotho[,] of Namibië [**of Swaziland**], toestemming verleen het dat klaring nie gemaak hoef te word nie.”; 10 15
- (c) deur nota 2 in paragraaf 8 in item 412.00 deur die volgende nota te vervang:  
 “2. Vir die doeleindes van item no.’s 412.26 en 412.27 is sodanige vrystellings onderhewig aan die nakoming van artikels 39 en 40 van die Doeane- en Aksynswet, wat ook van toepassing sal wees op invoere van of via Botswana, eSwatini, Lesotho[,] of Namibië [**of Swaziland**].”; 20
- (d) deur in paragraaf 8 van item 412.00 paragraaf (i) en (ii) van die voorbehoudsbepaling tot subitem 412.11/00.00/01.00 deur die volgende paragrawe te vervang:  
 “(i) die invoer van enige goed onder hierdie item onderworpe is aan ’n sertifikaat uitgereik deur die Internasionale Handelsadministrasiekommissie en aan sodanige ander voorwaardes waaromtrent deur die Regerings van die Republiek, Botswana, eSwatini, Lesotho[,] en Namibië [**en Swaziland**] ooreengekom mag word; en 25  
 (ii) goed wat onder hierdie item ingevoer is nie verkoop of van die hand gesit mag word aan enige party wat nie op die voorregte kragtens die item geregtig is nie, of na die gebied van Botswana, eSwatini, Lesotho[,] of Namibië [**of Swaziland**] verwyder mag word sonder die toestemming van die Internasionale Handelsadministrasiekommissie nie.”; en 30 35
- (e) deur in paragraaf 8 in item 412.00 subitem 412.12/00.00/01.00 deur die volgende subitem te vervang:  
 “412.12/00.00/01.00 Goed ingevoer vir enige doel soos ooreengekom deur die Regerings van die Republiek, Botswana, eSwatini, Lesotho[,] en Namibië [**en Swaziland**]: Met dien verstande dat— 40  
 (i) die bepalings van hierdie item nie van toepassing is op enige besending of hoeveelheid of soort goed nie, tensy die voorafgaande goedkeuring van die Regerings van Botswana, eSwatini, Lesotho[,] en Namibië [**en Swaziland**] vir die toepassing van sodanige bepalings ten opsigte van elke sodanige besending of hoeveelheid of soort goed verkry is; 45  
 (ii) die invoer van enige goed onder hierdie item onderworpe is aan ’n sertifikaat uitgereik deur die Internasionale Handelsadministrasiekommissie en aan sodanige ander voorwaardes waaromtrent deur die Regerings van die Republiek, Botswana, eSwatini, Lesotho[,] en Namibië [**en Swaziland**] ooreengekom mag word; en 50  
 (iii) goed onder hierdie item ingevoer nie verkoop of van die hand gesit mag word aan enige party wat nie op die voorregte kragtens die item geregtig is nie, of na die gebied van Botswana, eSwatini, Lesotho[,] of Namibië [**of Swaziland**] sonder die toestemming van die Kommissaris verwyder mag word nie”. 55

**Wysiging van artikel 221 van Wet 28 van 2011, soos gewysig deur artikel 22 van Wet 22 van 2018, artikel 74 van Wet 39 van 2013 en artikel 61 van Wet 16 van 2016**

26. (1) Artikel 221 van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur die omskrywing van “belasting” deur die volgende omskrywing te vervang: 60

“**tax**” means a tax as defined in section 1, excluding a penalty and interest, and will for purposes of this Part include an employment tax incentive as referred to in section 2(1) of the Employment Tax Incentive Act, 2013 (Act No. 26 of 2013);”.

(2) Subsection (1) is deemed to have come into operation on 1 September 2022, and applies to any return, for purposes of paragraph 14(2) of the Fourth Schedule to the Income Tax Act, submitted or after that date. 5

**Amendment of section 222 of Act 28 of 2011, as amended by section 75 of Act 39 of 2013 and section 23 of Act 22 of 2018**

27. (1) Section 222 of the Tax Administration Act, 2011, is hereby amended by the addition after subsection (5) of the following subsection: 10

“(6) Any penalty imposed under subsection (2) must be reduced by any penalty imposed under section 4(2) of the Employment Tax Incentive Act, 2013, in respect of the same employment tax incentive amount.”.

(2) Subsection (1) is deemed to have come into operation on 1 September 2022, and applies to any return, for purposes of paragraph 14(2) of the Fourth Schedule to the Income Tax Act, submitted on or after that date. 15

**Amendment of section 240A of Act 28 of 2011, as inserted by section 83 of Act 21 of 2012 and amended by section 82 of Act 39 of 2013, section 61 of Act 44 of 2014 and section 44 of Act 33 of 2019**

28. Section 240A of the Tax Administration Act, 2011, is hereby amended by the deletion in subsection (1) of paragraph (a). 20

**Amendment of section 256 of Act 28 of 2011, as amended by section 89 of Act 21 of 2012, section 85 of Act 39 of 2013, section 64 of Act 44 of 2014, section 72 of Act 23 of 2015 and section 46 of Act 33 of 2019**

29. Section 256 of the Tax Administration Act, 2011, is hereby amended— 25

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

“(4) An indication of the tax compliance status of a taxpayer must include at least—

- (a) the date of the tax compliance status of the taxpayer;
- (b) the name and taxpayer reference number of the taxpayer; **[and]** 30
- (c) the taxpayer’s tax compliance status as at the date referred to in paragraph (a); and
- (d) an indication that the taxpayer is a newly registered taxpayer until—
  - (i) the taxpayer, on the date referred to in paragraph (a), has—
    - (aa) reached the first date on which the taxpayer is required to submit a return or make a payment under a tax Act in respect of a tax for which the taxpayer is registered; or 35
    - (bb) submitted the return or made the payment, prior to the date referred to in item (aa); or
  - (ii) a period of one year from the date the taxpayer was registered for a tax in terms of a tax Act has lapsed, 40

whichever occurs first.”; and

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

“(6) A senior SARS official may revoke **[third party]** access to the taxpayer’s tax compliance status in terms of subsection (5), if **[the access]**— 45

- (a) **[was issued]** the access was provided—
  - (i) in error; or

“**belasting**’ belasting in artikel 1 omskryf, uitgesluit ’n boete en rente, en sal vir doeleindes van hierdie Deel ’n “employment tax incentive” soos na verwys in artikel 2(1) van die “Employment Tax Incentive Act”, 2013 (Wet No. 26 van 2013), insluit;”.

(2) Subartikel (1) word geag in werking te getree het op 1 September 2022, en is van toepassing op enige opgawe, vir doeleindes van paragraaf 14(2) van die Vierde Bylae by die Inkomstebelastingwet, wat op of na daardie datum ingedien is. 5

**Wysiging van artikel 222 van Wet 28 van 2011, soos gewysig deur artikel 75 van Wet 39 van 2013 en artikel 23 van Wet 22 van 2018**

27. (1) Artikel 222 van die Wet op Belastingadministrasie, 2011, word hierby gewysig 10 deur na subartikel (5) die volgende subartikel by te voeg:

“(6) Enige boete opgelê kragtens subartikel (2) moet verminder word deur enige boete opgelê kragtens artikel 4(2) van die “Employment Tax Incentive Act”, 2013, ten opsigte van dieselfde “employment tax incentive amount.”.

(2) Subartikel (1) word geag in werking te getree het op 1 September 2022, en is van toepassing op enige opgawe, vir doeleindes van paragraaf 14(2) van die Vierde Bylae by die Inkomstebelastingwet, wat op of na daardie datum ingedien is. 15

**Wysiging van artikel 240A van Wet 28 van 2011, soos ingevoeg deur artikel 83 van Wet 21 van 2012 en gewysig deur artikel 82 van Wet 39 van 2013, artikel 61 van Wet 44 van 2014 en artikel 44 van Wet 33 van 2019** 20

28. Artikel 240A van die Wet op Belastingadministrasie, 2011, word hierby gewysig deur in subartikel (1) paragraaf (a) te skrap.

**Wysiging van artikel 256 van Wet 28 van 2011, soos gewysig deur artikel 89 van Wet 21 van 2012, artikel 85 van Wet 39 van 2013, artikel 64 van Wet 44 van 2014, artikel 72 van Wet 23 van 2015 en artikel 46 van Wet 33 van 2019** 25

29. Artikel 256 van die Wet op Belastingadministrasie, 2011, word hierby gewysig—  
(a) deur subartikel (4) deur die volgende subartikel te vervang:

“(4) ’n Aanduiding van die belastingpligtige se belastingnakomingstatus moet ten minste insluit—

(a) die datum van die belastingnakomingstatus van die belastingpligtige; 30

(b) die naam en belastingpligtige-verwysingsnommer van die belastingpligtige; [en]

(c) die belastingpligtige se belastingnakomingstatus soos op die datum in paragraaf (a) bedoel; en 35

(d) ’n aanduiding dat die belastingpligtige ’n nuut geregistreerde belastingpligtige is totdat—

(i) die belastingpligtige, op die datum in paragraaf (a) na verwys—

(aa) die eerste datum bereik het waarop die belastingpligtige vereis word om ’n opgawe in te dien of ’n betaling te maak ingevolge ’n Belastingwet ten opsigte van ’n belasting waarvoor die belastingpligtige geregistreer is; of 40

(bb) die opgawe ingedien het of betaling gemaak het voor die datum in item (aa) na verwys; of 45

(ii) ’n tydperk van een jaar vanaf die datum waarop die belastingpligtige vir belasting geregistreer is ingevolge ’n Belastingwet, verstryk het, 50

welke ook al eerste plaasvind.”; en 50

(b) deur subartikel (6) deur die volgende subartikel te vervang:

“(6) ’n Senior SAID amptenaar kan [derdeparty] ingevolge subartikel (5), toegang tot die belastingpligtige se belastingnakomingstatus terugtrek indien [die toegang]—

(a) die toegang— 55

(i) foutiewelik [uitgereik is] verleen is; of

[(b)](ii) **[was provided]** on the basis of fraud, misrepresentation or non-disclosure of material facts; or  
 (b) the correctness of the taxpayer's current tax compliance status is questioned due to suspicion of fraud, misrepresentation or non-disclosure of material facts, 5  
 and SARS has given the taxpayer prior notice and an opportunity to respond to the allegations of at least 10 business days prior to the revocation.”.

**Amendment of section 10 of Act 26 of 2013, as amended by section 118 of Act 43 of 2014, section 142 of Act 25 of 2015 and section 6 of Act 13 of 2020** 10

30. (1) The Employment Tax Incentive Act, 2013, is hereby amended by the substitution for section 10 of the following section:

**“[Reimbursement] Refund**

10. (1) At the end of the period for which the employer is required to render a return in terms of paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act, **[payment]** a refund of an amount equal to the excess contemplated in section 9(1) must be claimed from the South African Revenue Service in the form and manner and at the time and place prescribed by the Commissioner for the South African Revenue Service. 15

(2) **[An amount equal to the excess]** A refund contemplated in **[section 9]** subsection (1) must be paid in accordance with section 190(1)(a) of the Tax Administration Act to the employer from the National Revenue Fund and be treated as a drawback from revenue charged to the National Revenue Fund. 20

(3) Where an employer has claimed **[payment]** the refund in terms of subsection (1), the amount of the excess in respect of the period to which the **[claim]** refund relates must be deemed to be nil in the month immediately following that period. 25

(4) The **[amount of the excess]** refund contemplated in subsection (1) payable to an employer may not be paid to that employer if the employer—  
 (a) has failed to submit any return contemplated in section 8(a); or  
 (b) has any tax debt contemplated in section 8(b). 30

(5) Where—  
 (a) an employer has claimed **[payment]** a refund in terms of subsection (1); and  
 (b) the **[amount]** refund contemplated in subsection (2) was not paid in terms of subsection (4),  
 that **[amount]** refund must be paid to an employer during any month in the period for which the employer is required to render a return in terms of paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act subsequent to the period contemplated in subsection (1) in the first month during that period in which the employer is not subject to subsection (4). 35

(6) Where **[an amount]** a refund contemplated in subsection (2) is not paid by virtue of subsection (4) and (5) that **[amount]** refund must be deemed to be nil at the end of the period contemplated in subsection (5).” 40

(2) Subsection (1) is deemed to have come into operation on 1 September 2022, and applies to any return, for purposes of paragraph 14(2) of the Fourth Schedule to the Income Tax Act, submitted or after that date. 45

**Amendment of section 20 of Act 44 of 2014**

31. (1) Section 20 of the Tax Administration Laws Amendment Act, 2014, is hereby amended by the substitution in subsection (1) for paragraph (b) of the following paragraph:

“(b) by the substitution in subsection (3) for paragraphs (a), (b) and (d) of the following paragraphs: 50

“(3) (a) Where any goods manufactured in the Republic, being of a class or kind subject to excise duty or environmental levy under Part 2 or 3 of Schedule No. 1 to the **[Customs and]** Excise Duty Act, have been supplied at a price which does not include such excise duty or environmental levy and tax has become payable in respect of the supply 55

[(b)(ii) op die grondslag van bedrog, wanvoorstelling of nie-openbaarmaking van wesenlike feite [verskaf] verleen is; of (b) die korrektheid van die belastingpligtige se belastingnakingstatus bevraagteken word as gevolg van 'n vermoede van bedrog, wanvoorstelling of nie-openbaarmaking van wesenlike feite, 5  
en SAID die belastingpligtige vooraf kennisgewing en 'n geleentheid om op die aantygings te antwoord, van minstens 10 besigheidsdae voor die terugtrekking, gegee het.”.

**Wysiging van artikel 10 van Wet 26 van 2013, soos gewysig deur artikel 118 van Wet 43 van 2014, artikel 142 van Wet 25 van 2015 en artikel 6 van Wet 13 van 2020** 10

**30.** (1) Die “Employment Tax Incentive Act”, 2013, word hierby gewysig deur artikel 10 deur die volgende artikel te vervang:

**“[Reimbursement] Refund**

**10.** (1) At the end of the period for which the employer is required to render a return in terms of paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act, [payment] a refund of an amount equal to the excess contemplated in section 9(1) must be claimed from the South African Revenue Service in the form and manner and at the time and place prescribed by the Commissioner for the South African Revenue Service. 15 20

(2) [An amount equal to the excess] A refund contemplated in [section 9] subsection (1) must be paid in accordance with section 190(1)(a) of the Tax Administration Act to the employer from the National Revenue Fund and be treated as a drawback from revenue charged to the National Revenue Fund.

(3) Where an employer has claimed [payment] the refund in terms of subsection (1), the amount of the excess in respect of the period to which the [claim] refund relates must be deemed to be nil in the month immediately following that period. 25

(4) The [amount of the excess] refund contemplated in subsection (1) payable to an employer may not be paid to that employer if the employer—  
(a) has failed to submit any return contemplated in section 8(a); or 30  
(b) has any tax debt contemplated in section 8(b).

(5) Where—  
(a) an employer has claimed [payment] a refund in terms of subsection (1); and  
(b) the [amount] refund contemplated in subsection (2) was not paid in terms of subsection (4), 35

that [amount] refund must be paid to an employer during any month in the period for which the employer is required to render a return in terms of paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act subsequent to the period contemplated in subsection (1) in the first month during that period in which the employer is not subject to subsection (4). 40

(6) Where [an amount] a refund contemplated in subsection (2) is not paid by virtue of subsection (4) and (5) that [amount] refund must be deemed to be nil at the end of the period contemplated in subsection (5).”.

(2) Subartikel (1) word geag op 1 September 2022 in werking te getree het, en is van toepassing op enige opgawe, vir doeleindes van paragraaf 14(2) van die Vierde Bylae by die Inkomstebelastingwet, wat op of na daardie datum ingedien is. 45

**Wysiging van artikel 20 van Wet 44 van 2014**

**31.** (1) Artikel 20 van die Wysigingswet op Belastingadministrasiewette, 2014, word hierby gewysig deur in subartikel (1) paragraaf (b) deur die volgende paragraaf te vervang: 50

“(b) deur in subartikel (3) paragrawe (a), (b) en (d) deur die volgende paragrawe te vervang:

“(3) (a) Waar goed wat in die Republiek vervaardig is, synde van 'n klas of soort wat ingevolge Deel 2 of 3 van Bylae 1 by die [Doeanen- en Aksynswet] Wet op Aksynsreg aan aksynsreg of omgewingsheffing onderworpe is, gelewer is teen 'n prys wat bedoelde aksynsreg of omgewingsheffing nie insluit nie en belasting ten opsigte van die 55

in terms of subsection (1)(a), value-added tax shall be levied and paid at the rate **[of 14 per cent]** specified in section 7(1) for the benefit of the National Revenue Fund on an amount equal to the amount of such excise duty or environmental levy which, subject to any rebate of such excise duty or environmental levy under the said Act, is paid. 5

(b) The tax payable in terms of paragraph (a) shall be paid by the person liable in terms of the **[Customs and]** Excise Duty Act for the payment of the said excise duty or environmental levy.

(d) **[Subject to this Act, the provisions of the Customs and Excise Act relating to the clearance of goods subject to excise duty or environmental levy and the payment of that excise duty or environmental levy shall *mutatis mutandis* have effect as if enacted in this Act]** The tax on the clearance of goods subject to excise duty or environmental levy shall be recovered or refunded in terms of the relevant provisions of the Excise Duty Act, as if the tax were an excise duty or environmental levy contemplated in that Act, whether or not the said provisions apply for the purposes of any excise duty or environmental levy levied in terms of that Act.” 10 15

(2) Subsection (1) comes into operation on the date on which the Customs Control Act, 2014 (Act No. 31 of 2014), takes effect. 20

#### **Amendment of section 2 of Act 13 of 2017**

32. (1) Section 2 of the Tax Administration Laws Amendment Act, 2017, is hereby amended by the substitution for paragraphs (a) and (b) of the following paragraphs:

“(1) (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: 25

‘(1) If any duty remains unpaid at the expiration of a period of thirty days from the date **[of payment notified in accordance with subsection (2) of section nine]** for payment 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 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 30 35

(b) by the substitution for subsection (2) of the following subsection: 40

“(2) Whenever the Commissioner is satisfied that the delay in the payment of duty within the period of thirty days from the date **[of payment notified in accordance with subsection (2) of section nine]** for payment 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— 45 50

(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



lewing ingevolge subartikel (1)(a) betaalbaar geword het, word belasting op toegevoegde waarde teen die koers [**van 14 persent**] in artikel 7(1) gespesifiseer gehef en betaal ten bate van die Nasionale Inkomstefonds op 'n bedrag gelyk aan die bedrag van bedoelde aksynsreg of omgewingsheffing wat, behoudens 'n korting van bedoelde aksynsreg of omgewingsheffing kragtens die vermelde Wet, betaalbaar is. 5

(b) Die belasting wat ingevolge paragraaf (a) betaalbaar is, word betaal deur die persoon wat ingevolge die [**Doeane- en Aksynswet**] Wet op Aksynsreg aanspreeklik is vir die betaling van genoemde aksynsreg of omgewingsheffing. 10

(d) [**Behoudens die bepalings van hierdie Wet, is die bepalings van die Doeane- en Aksynswet met betrekking tot die klaring van goed wat aan aksynsreg of omgewingsheffing onderworpe is en die betaling van daardie aksynsreg of omgewingsheffing, mutatis mutandis van toepassing asof dit in hierdie Wet verorden is**] Die belasting op die klaring van goed wat aan aksynsreg of omgewingsheffing onderworpe is, moet verhaal word of terugbetaal word ingevolge die toepaslike bepalings van die Wet op Aksynsreg, asof die belasting 'n aksynsreg of omgewingsheffing beoog in daardie Wet is, hetsy die bedoelde bepalings van toepassing is al dan nie vir die doeleindes van enige aksynsreg of omgewingsheffing ingevolge daardie Wet gehef.”. 15  
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(2) Subartikel (1) tree in werking op die datum waarop die Wet op Doeanebeheer, 2014 (Wet No. 31 van 2014), in werking tree. 25

#### Wysiging van artikel 2 van Wet 13 van 2017

32. (1) Artikel 2 van die Wysigingswet op Belastingadministrasiewette, 2017, word hierby gewysig deur paragrawe (a) en (b) deur die volgende paragrawe te vervang:

“(1) (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: 30

“(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 '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 35  
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(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[,]— 50  
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(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 60

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

(2) Subsection (1) is deemed to have come into operation on 18 December 2017.

**Amendment of section 1 of Act 24 of 2020**

**33.** (1) Section 1 of the Tax Administration Laws Amendment Act, 2020, is hereby 5 repealed.

(2) Subsection (1) is deemed to have come into operation on 20 January 2021.

**Short title and commencement**

**34.** (1) This Act is called the Tax Administration Laws Amendment Act, 2022.

(2) Save in so far as is otherwise provided for in this Act, or where the context 10 otherwise indicates, the amendments effected by this Act come into operation on the date of promulgation of this Act.

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

(2) Subartikel (1) word geag op 18 Desember 2017 in werking te getree het.

#### **Wysiging van artikel 1 van Wet 24 van 2020**

**33.** (1) Artikel 1 van die Wysigingswet op Belastingadministrasiewette, 2020, word 5  
hierby herroep.

(2) Subartikel (1) word geag op 20 Januarie 2021 in werking te getree het.

#### **Kort titel en inwerkingtreding**

**34.** (1) Hierdie Wet heet die Wysigingswet op Belastingadministrasiewette, 2022.

(2) Tensy hierdie Wet anders bepaal of dit uit die samehang anders blyk, tree die 10  
wysigings wat deur hierdie Wet aangebring word op die datum van promulgering van  
hierdie Wet in werking.

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