

# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

Vol. 510

Cape Town, 10 December 2007  
Kaapstad, 10 Desember 2007

**No. 30558**

## THE PRESIDENCY

No. 1171 10 December 2007

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

**No. 15 of 2007: Diamond Export Levy Act, 2007.**

## MOPRESIDENTE

No. 1171 10 December 2007

Go itsisiwi fano gore MoPresidente o saennwe Molao o o latelang o o phasalediwang kitso ya botlhe fano:—

**No. 15 wa 2007: Molao wa Lekgethwana la Thomelontle ya Taemane wa, 2007.**

(English text signed by the President.)  
(Assented to 2 December 2007.)

# ACT

**To provide for the imposition of an export levy on unpolished diamonds (but not including synthetic diamonds) and allow for offsets with respect to that levy.**

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

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(English text signed by the President.)  
(Assented to 2 December 2007.)

# MOLAO

Go tlamela merero ya tsamaiso e e malebana le tlamego ya lekgethwana la thomelontle ya ditaemane tse di sa phatshimisiwang (go sa akaretswe ditaemane tsa maitirelo (“sinthetiki”).

**O** FETISITSWE ke Palamente ya Repaboliki ya Aforika Borwa ka mokgwa o o latelang:—

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**Part I**

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**Interpretation****Definitions**

1. (1) In this Act, unless the context indicates otherwise—
  - “**Administration Act**” means the Diamond Export Levy (Administration) Act, 2007; 10
  - “**bill of entry for export**” means a bill of entry delivered in terms of section 38(3)(a) of the Customs and Excise Act, 1964 (Act No. 91 of 1964);
  - “**Diamonds Act**” means the Diamonds Act, 1986 (Act No. 56 of 1986);
  - “**levy**” means any levy payable as described in section 2(1);
  - “**person**” includes an insolvent estate, the estate of a deceased person and any trust; 15
  - “**producer**” means—
    - (i) a producer as defined in the Diamonds Act; or
    - (ii) any company (other than a producer described in paragraph (i)) that—
      - (a) is incorporated in or outside of the Republic and forms part of the same group for financial reporting purposes pursuant to International Financial Reporting Standards or Generally Accepted Accounting Practice as that producer; and 20
      - (b) sells unpolished diamonds purchased from (or on behalf of) that producer; and 25
  - “**unpolished diamond**” means an unpolished diamond as defined in section 1 of the Diamonds Act, but does not include a synthetic diamond as defined in section 1 of that Act.
- (2) Unless the context indicates otherwise, any word or expression to which a meaning has been assigned in the Diamonds Act or the Administration Act bears the meaning so assigned for purposes of this Act. 30

**Part II****Basic levy regime****Charging provision**

2. (1) Any person is liable for the levy whenever that person delivers (or should have delivered) a bill of entry for export in respect of any unpolished diamond. 35
- (2) The levy in respect of an unpolished diamond equals the levy rate multiplied by the value of that diamond as released for export in terms of section 69 of the Diamonds Act.
- (3) Any amount payable in terms of this Act must be paid for the benefit of the National Revenue Fund. 40

**Kgaolo V****Dintlha tsa bokhutlo**

14. Dithulaganyo tsa kgabaganyo
15. Setlhogo se se khutshwane le tshimologo

**Kgaolo I**

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**Thanolo****Ditlhaloso**

1. (1) Mo Molaong o, kwa ntle ga go re bokao bo supe se sengwe—
  - “**Molao wa Tsamaiso**” o kaya Molao wa Lekgethwana la Thomelontle (Tsamaiso) ya Taemane wa 2007; 10
  - “**Tshupa-dituelo ya go amogela diromelwalwante**” e kaya tshupa dituelo ya go amogela didiromelwante e e rebolwang go ya ka karolo 38(3)(a) ya Makgetho le Ditirelo tsa Melelwanewa, 1964 (Molao wa Nomoro ya 91 wa 1964);
  - “**Molao wa Ditaemane**” o kaya Molao wa Ditaemane wa 1986 (Molao wa Nomoro ya 56 wa 1986); 15
  - “**lekgethwana**” le kaya lekgethwana lengwe le lengwe le le duelwang jaaka go tlhalositswe mo karolong ya 2(1);
  - “**motho**” go akaretswa thoto ya botšhoni, thoto ya motho yo a tlhokofetseng le therasete nngwe le nngwe;
  - “**motlhagisi**” go kaiwa— 20
    - (i) motlhagisi jaaka go tlhalositswe mo Molaong wa Ditaemane; kgotsa
    - (ii) setlamo sengwe le sengwe (go na le motlhagisi yo a tlhalositsweng mo temaneng (i) se se—
      - (a) akareditsweng mo kgotsa kwa ntle ga Repaboliki mme se dira karolo ya setlhopho se le sengwe mo mabakeng a pego ya matlole go ya ka Maemo a Boditšhabatšhaba a pegelo ya Matlole kgotsa tiriso ya Palo ya Matlole e e amogelesegang ka kakaretso go tshwana le mo motlhagising yoo; le 25
      - (b) go rekisa ditaemane tse di sa phatshimisiwang tse di rekilweng mo go (kgotsa mo boemong jwa) motlhagisi yoo; le 30
  - “**taemane e e sa phatshimisiwang**” e kaya taemane e e sa phatshimisiwang jaaka go tlhalositswe mo karolong ya 1 ya Molao wa Ditaemane mme e sa akaretse taemane ya maitirelwa “sinthetiki” jaaka go tlhalositswe mo karolong ya 1 ya Molao oo.
- (2) Kwa ntle ga go re bokao bo supe se sengwe lefoko lengwe le lengwe kgotsa tlhagiso e e filweng tlhaloso mo Molaong wa Ditaemane kgotsa Molao wa Tsamaiso le na le bokao bo bo filweng jalo mo mabakeng a Molao o. 35

**Kgaolo II****Lekgethwana la mmuso la motheo****Tshiamelo ya tuediso**

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2. (1) Motho mongwe le mongwe o tshwanelwa ke go duela lekgethwana fa motho yoo a neelana (kgotsa a ka bo a neetse) ka tshupa-dituelo ya go amogela diromelwalwante tsa taemane nngwe le nngwe e e sa phatshimisiwang.
- (2) Lekgethwana tebang le taemane e e sa phatshimisiwang le lekana le reiti ya lekgethwana e e atisitsweng ka tlhotlwa ya taemane eo jaaka e gololetswe go romelwante go ya ka karolo 69 ya Molao wa Ditaemane. 45
- (3) Tlhotlwa (“amaonto”) nngwe le nngwe e e duelwang go ya ka Molao o, e tshwanetse ya duelwa gore Letlole la Bosetšhaba la Letseno le boelwe.

**Rates**

3. The levy applies at a 5 per cent rate.

**Part III****General relief measures****Import credit**

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4. (1) Any person registered under section 2 of the Administration Act is entitled to receive a credit in respect of any unpolished diamond imported into the Republic on the date a registering officer releases that diamond for import as described in section 69B of the Diamonds Act.

(2) The credit described in subsection (1) equals— 10

(a) the levy rate; multiplied by

(b) the value in respect of that diamond as released for import in terms of section 69B of the Diamonds Act.

(3) All credits described in subsection (2) arising during an assessment period apply as an offset against the levy paid or payable in respect of that assessment period. 15

(4) To the extent credits remain after the offset described in subsection (3), those credits will be deemed to arise in the immediately succeeding assessment period.

(5) A person is not entitled to receive any credits described in this section in respect of any unpolished diamond if that diamond was previously exported under—

(a) the cover of a temporary exemption certificate described in section 5; or 20

(b) the cover of an election described in section 6.

(6) A person is not entitled to receive credits described in this section in respect of any unpolished diamond imported during any assessment period in which that person qualifies for relief in terms of Part IV.

**Relief for temporary exports**

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5. Notwithstanding section 2(1), the levy does not apply to any unpolished diamond covered by a temporary exemption certificate described in section 64 of the Diamonds Act.

**Relief for election purchases**

6. Notwithstanding section 2(1), any person that purchases an unpolished diamond at a diamond exchange and export centre in respect of which an election described in section 8(1) of the Administration Act applies is not subject to the levy in respect of that diamond if that person— 30

(a) delivers a bill of entry for export in respect of that diamond within 10 business days after that purchase; and 35

(b) provides a copy of that election with the bill of entry for export.

**Part IV****Producer and diamond beneficiary relief measures****Exemption for large producers**

7. (1) Notwithstanding section 2(1), if during any assessment period— 40

(a) the sum of a producer's gross sales to diamond beneficiaries described in section 11(1)(a) for that assessment period and the immediately preceding assessment period equal at least 40 per cent of the sum of that producer's total

**Direiti**

3. Lekgethwana le dirisiwa ka reiti ya diphesente di le 5.

**Kgaolo III****Dikgato-kakaretso tsa namolo****Keretiti ya thomelwateng**

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4. (1) Motho mongwe le mongwe yo a kwadisitsweng go ya ka karolo ya 2 ya Molao wa Tsamaiso o tshwanelwa ke go amogela keretiti ya taemane nngwe le nngwe e e sa phatshimisiwang e e leng seromelwa-teng mo Repaboliking, mo lelheng le motlankedi wa kwadiso a gololang taemane eo go e romelateng jaaka go tlhalosiwa mo karolong 69B ya Molao wa Ditaemane. 10

(2) Keretiti e e tlhalositsweng mo karolwaneng (1) e lekana le—

(a) reiti ya lekgethwana; ka go atisiwa ka

(b) tlhlotlha ya taemane eo jaaka e gololetswe go romelwateng go ya ka karolo 69B ya Molao wa Ditaemane.

(3) Dikeretiti tsothle tse di tlhalositsweng mo karolwaneng (2) tse di thagelelang mo nakong ya tekanyo di dira jaaka tlhlotlha e e kgatlhanong (“ofosete”) le lekgethwana la Lekgetho le le duetsweng kgotsa le le duelwang tebang le paka eo ya tekanyo. 15

(4) Go fithelela moo dikeretiti tse di saletseng morago ga tlhlotlha e e kgatlhanong (“ofosete”) e e tlhalositsweng mo karolwaneng (3), dikeretiti tseo di tla tsewa go re di thagelela ka bonako morago ga paka ya tekanyo. 20

(5) Motho ga a na tshwanelo ya go amogela keretiti nngwe le nngwe e e tlhalositsweng mo karolong e, fa e le gore e amanngwa le taemane nngwe le nngwe e e sa phatshimisiwang fa e le gore taemane eo pele e ne e le sentshetswa ntle ka—

(a) tshireletso ya kgololo ya setefikeiti sa nakwana se se tlhalositsweng mo karolong 5; kgotsa 25

(b) tshireletso ya tlhopho e e tlhalositsweng mo karolong 6.

(6) Motho ga a na tshiamelo ya go amogela keretiti e e tlhalositsweng mo karolong e ya taemane nngwe le nngwe e e sa phatshimisiwang e e rometsweng teng mo nakong ya tekanyo e motho yoo o na le tetelelo ya namolo go ya ka Karolo IV.

**Namolo ya diromelwantle ya nakwana**

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5. Le fa go na le karolo 2(1), lekgethwana ga le dire mo taemaneng nngwe le nngwe e e sa phatshimisiwang e e sireleditsweng ke setefikeiti sa kgololo sa nakwana se se tlhalositsweng mo karolong 64 ya Molao wa Ditaemane.

**Namolo ya ditheko tsa tlhopho**

6. Le fa go na le karolo 2(1), motho mongwe le mongwe yo o rekang taemane e e sa phatshimisiwang kwa lefelong la thefosano ya thomelwantle ya taemane le tlhopho e e tlhalositsweng mo karolong 8(1) ya Molao wa Tsamaiso ga a tshwanelwa ke lekgethwana la taemane eo fa e le go re motho yoo o— 35

(a) neelana ka tshupaditeolo ya go amogela go romelwantle ga taemane eo mo malatsing a le 10 a tiro morago ga theko; le 40

(b) go tlhagisa khopi ya tlhopho eo ga mmogo le tshupadituelo ya go amogela diromelwantle.

**Kgaolo IV****Dikgato-namolo tsa motlhagisi le mosegi wa taemane****Kgololo ya bathagisi-bagolo**

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7. (1) Le fa go na le karolo 2(1), fa mo pakeng ya tekanyo—

(a) palo (“samo”) ya palo-gotlhe ya dithekiso tsa motlhagisi le mosegi wa ditaemane tse di tlhalositsweng mo karolong ya 11(1)(a) tsa paka eo ya tekanyo (“asesemente”) le tsa ka bonako pele ga paka ya tekanyo di lekana le

- gross sales described in section 11(1)(b) during the aggregate of those assessment periods;
- (b) the sum of the producer's total gross sales described in section 11(1)(b) during those assessment periods described in paragraph (a) exceeds R 3 billion; and
- (c) the producer holds an exemption from section 48A of the Diamonds Act pursuant to section 74 of that Act that covers that entire assessment period, that producer is exempt from the levy during that assessment period. 5
- (2) If during an assessment period a producer—
- (a) satisfies subsections (1)(b) and (c);
- (b) fails to satisfy the 40 per cent described in subsection (1)(a) by an amount up to 5 percentage points; and 10
- (c) in respect of that assessment period, satisfied subsection (1) in the immediately preceding assessment period,
- the levy rate in subsection (3) applies to that producer in lieu of the levy rate applied in section 3. 15
- (3) A producer described in subsection (2) is subject to a levy that equals—
- (a) the percentage by which that producer failed to satisfy the 40 per cent described in subsection (2)(b) during the assessment period described in subsection (2); multiplied by
- (b) the value all of its unpolished diamonds that were under the cover of a bill of entry for export delivered during the assessment period described in subsection (2); less 20
- (c) the value of all of its unpolished diamonds as released for import in terms of section 69B of the Diamonds Act during the assessment period described in subsection (2), but not exceeding the value described in paragraph (b). 25

#### Exemption for medium producers

8. (1) Notwithstanding section 2(1), if during any assessment period—
- (a) the sum of the producer's gross sales to diamond beneficiators described in section 11(1)(a) for the assessment period and the immediately preceding assessment period equal at least 15 per cent of the sum of that producer's total gross sales described in section 11(1)(b) during the aggregate of those assessment periods; and 30
- (b) the sum of the producer's total gross sales described in section 11(1)(b) during those assessment periods described in paragraph (a) do not exceed R3 billion, that producer is exempt from the levy in respect of its unpolished diamonds under the cover of a bill of entry for export delivered during that assessment period to the extent those unpolished diamonds were previously offered but not sold at a diamond exchange and export centre. 35
- (2) If during an assessment period a producer—
- (a) satisfies subsection (1)(b); 40
- (b) fails to satisfy the 15 per cent described in subsection (1)(a) by an amount up to 5 percentage points; and
- (c) in respect of that assessment period satisfied subsection (1) in the immediately preceding assessment period,
- the levy rate in subsection (3) applies to that producer in lieu of the levy rate applied in section 3. 45
- (3) A producer described in subsection (2) will be subject to a levy that equals—
- (a) the percentage by which that producer failed to satisfy the 15 per cent as described in subsection (2)(b) during the assessment period described in subsection (2); multiplied by 50
- (b) the value of all of its unpolished diamonds that were under cover of a bill of entry for export delivered during the assessment period described in subsection (2); less



- bonnye jwa diphesente di le 40 tsa palo eo ya dithekiso tsotlhe tsa motlhagisi tse di tshalositsweng mo karolong ya 11(1)(b) mo nakong ya palelelogotlhe ya dipaka tseo tsa tekanyo (“asesente”);
- (b) palo (“samo”) ya dithekiso tsotlhe tsa motlhagisi tse di tshalositsweng mo karolong 11(1)(b) mo nakong ya dipaka tseo tsa tekanyo tse di tshalositsweng mo temaneng (a) di feta diranta di le dibilione di le 3; le 5
- (c) Motlhagisi o na le kgololo mo karolong ya 48A ya Molao wa Ditaemane go ya ka karolo 74 ya Molao oo, e e sireletsang paka yotlhe ya tekanyo e motlhagisi a golotsweng mo lekgethwaneng la paka ya tekanyo eo.
- (2) Fa e le gore mo pakeng ya tekanyo motlhagisi o— 10
- (a) diragatsa karolwana (1)(b) le (c);
- (b) fa a reteletswe go diragatsa diphesente di le 40 tse di tshalositsweng mo karolwaneng (1)(a) ka tlhotlha e e fithelelang dintlha tsa phesente tse 5; le
- (c) mo pakeng eo, fa a diragaditse karolwana (1) ka bonako pele ga paka ya tekanyo, 15
- reiti ya lekgethwana mo karolwaneng (3) e latela paka ya tshekatsheko, kelo ya lekgetho mo karolwaneng ya (3) e ama motlhagisi yoo o akarediawang ke kelo ya lekgetho mo karolong ya 3.
- (3) Motlhagisi yo o tshalositsweng mo karolwaneng (2) o tshwanelwa ke lekgethwana le le lekanang— 20
- (a) phesente eo motlhagisi yoo a reteletswe ke go diragatsa diphesente di le 40 tse di tshalositsweng mo karolwaneng (2)(b) mo nakong ya paka ya tekanyo e e tshalositsweng mo karolwaneng (2); e atisitsweng ka
- (b) tlhotlha yotlhe ya ditaemane tse di sa phatshimisiwang tse di neng di le mo tshireletsong ya tshupadituelo ya go amogela thomelwantle e e neilweng mo pakeng ya tekanyo e e tshalositsweng mo karolwaneng (2); kwa ntle ga 25
- (c) tlhotlha ya ditaemane tsotlhe tse di sa polišiwang jaaka di reboletswe go romelwantle go ya ka karolo 69B ya Molao wa Ditaemane mo nakong ya paka ya tekanyo e e tshalositsweng mo karolwaneng (2), mme e sa fete tlhotlha e e tshalositsweng mo temaneng (b). 30

### Kgololo ya batlhagisi ba ba magareng

8. (1) Le fa go na le karolo 2(1), fa mo pakeng ya tekanyo (“asesente”) nngwe le nngwe—
- (a) palo (“samo”) ya palo-gotlhe ya dithekisetso tsa motlhagisi wa basegi ba taemane tse di tshalositsweng mo karolong ya 11(1)(a) tsa paka eo ya tekanyo le tsa ka bonako pele ga paka ya tekanyo di lekana le bonnye jwa diphesente di le 15 tsa palo eo ya palo-gotlhe tsa motlhagisi tse di tshalositsweng mo karolong ya 11(1)(b) mo nakong ya palelelo-gotlhe ya dipaka tseo tsa tekanyo; le 35
- (b) palo (“samo”) ya palo-gotlhe ya dithekiso tsa motlhagisi tse di tshalositsweng mo karolong 11(1)(b) mo nakong ya dipaka tseo tsa tekanyo tse di tshalositsweng mo temaneng (a) ga di feta diranta di le dibilione di le 3, mme motlhagisi o na le kgololo mo lekgethwaneng la ditaemane tse di sa phatshimisiwang mo tshireletsong ya tshupa-dituelo ya go amogela diromelwantle tse di neilweng mo nakong ya tekanyo go fitlha mo thebolelong e e neng e filwe ditaemane tse di sa phatshimisiwang go le pele mme di sa rekisiwa mo lefelong la go refosanya le go romelantle taemane. 45
- (2) Fa mo pakeng ya tekanyo motlhagisi a—
- (a) diragaditse karolwana (1)(b);
- (b) a reteletswe ke go diragatsa diphesente di le 15 tse di tshalositsweng mo karolwaneng (1)(a) ka tlhotlha ya dintlha tsa phesente tse 5; le 50
- (c) tebang le paka eo ya tekanyo a diragaditse karolwana (1) morago fela ga paka ya tekanyo,
- reiti ya lekgethwana mo karolwaneng (3) e a dira mo motlhagising go na le reiti ya lekgethwana e e dirisitsweng mo karolong ya bo 3. 55
- (3) Motlhagisi yo a tshalositsweng mo karolwaneng (2) o tshwanelwa ke lekgethwana le le lekanang—
- (a) phesente e motlhagisi yoo a reteletswe ke go diragatsa diphesente di le 15 tse di tshalositsweng mo karolwaneng (2)(b) mo nakong ya paka ya tekanyo e e tshalositsweng mo karolwaneng (2); e atisitswe 60
- (b) tlhotlha (“value”) yotlhe ya ditaemane tse di sa phatshimisiwang tse di neng di le mo tshireletsong ya tshupadituelo ya go amogela dithomelwawantle tse

- (c) the value of all of its unpolished diamonds as released for import in terms of section 69B of the Diamonds Act during the assessment period described in subsection (2), but not exceeding the value described in paragraph (b).

#### Exemption for small producers

9. Notwithstanding section 2(1), if during any assessment period— 5
- (a) the sum of a producer's total gross sales described in section 11(1)(b) during the assessment period and the immediately preceding assessment period do not exceed R20 million;
- (b) the producer described in paragraph (a) does not at any time during that period hold more than a 50 per cent ownership interest (directly or indirectly) in another producer; 10
- (c) the ownership interest in a producer described in paragraph (a) is not at any time during that period held more than 50 per cent (directly or indirectly) by another producer; and
- (d) the ownership interest in a producer described in paragraph (a) is not at any time during that period held more than 50 per cent (directly or indirectly) by any person that during that period holds more than a 50 ownership interest (directly or indirectly) in any other producer, 15

the producer is exempt from the levy in respect of its unpolished diamonds under the cover of a bill of entry for export delivered during that assessment period to the extent those unpolished diamonds were previously offered but not sold at a diamond exchange and export centre. 20

#### Exemption for diamond beneficiators

10. Notwithstanding section 2(1), if during any assessment period a diamond beneficiator holds a permit to export pursuant to section 26(h) of the Diamonds Act covering that entire assessment period, that diamond beneficiator is exempt in respect of its unpolished diamonds under the cover of a bill of entry for export delivered during that assessment period to the extent those unpolished diamonds were previously offered but not sold at a diamond exchange and export centre. 25

#### Gross sales 30

11. (1) For purposes of this Chapter, during any assessment period—
- (a) gross sales to diamond beneficiators in respect of a producer means all amounts received or accrued during that assessment period by that producer in respect of all unpolished diamonds delivered to the premises within the Republic of those diamond beneficiators; and 35
- (b) the total gross sales of the producer described in paragraph (a) during that assessment period means—
- (i) all amounts received or accrued during that assessment period by that producer in respect of all unpolished diamonds delivered to premises within the Republic (other than unpolished diamonds described in subparagraph (ii)); and 40
- (ii) the value of all unpolished diamonds under the cover of bills of entry for export delivered during that assessment period; less
- (iii) the value of all unpolished diamonds as released for import in terms of section 69B of the Diamonds Act, but not exceeding the aggregate of the amount described in subparagraph (i) and the value described in subparagraph (ii). 45

- di rometsweng mo pakeng ya tekanyo e e tlhalositsweng mo karolwaneng (2);  
kwa ntle ga
- (c) tlhotlwa (“value”) ya ditaemane tsotlhe tse di sa phatshimisiwang jaaka di reboletswe go romelwantle go ya ka karolo 69B ya Molao wa Ditaemane mo nakong ya paka ya tekanyo e e tlhalositsweng mo karolwaneng (2), mme e sa fete tlhotlwa e e tlhalositsweng mo temaneng (b). 5

### Kgololo ya batlhagisi ba ba potlana

9. Le fa go na le karolo 2(1) fa mo nakong ya tekanyo (“asesement”)—
- (a) palo (“samo”) ya palo-gotlhe ya motlhagisi e tlhalositsweng mo karolong ya 11(1)(b) mo pakeng ya tekanyo fela pele ga paka ya tekanyo e bile e se kwa godimo ga diranta di le dimilione di le 20; 10
- (b) motlhagisi yo a tlhalosiwang mo temaneng (a) ga a reteletsweke go fithlelele diphesente tse di fetang 50 go motlhagisi yo mongwe mo pakeng eo;
- (c) dikgatlegelo tsa motlhagisi yo a tlhalositsweng mo temaneng (a) ga go na gore mo nakong nngwe mo pakeng eo a ka nna le diphesente di le 50 go motlhagise yo mongwe( ka tlhamalalo kgotsa e seng ka tlhamalalo); le 15
- (d) dikgatlhegelo tsa motlhagisi yo a tlhalositsweng mo temaneng (a) ga gona gore a ka nna le diphesente tse di leng kwa godimo ga 50 (ka tlhamalalo kgotsa e seng ka tlhamalalo) mo nakong nngwe mo pakeng eo go motlhagisi yo mongwe, 20

Motlhagisi o golosegile mo dituedisong tsa lekgethwana la ditaemane tse di sireleditsweng ke tshupadituelo tsa go amogela dithomelwantle tse di rometsweng mo nakong eo ya tekanyo mabapi le ditaemane tse di sa, phatshimisiwang tse di tlhagisitsweng go rekisiwa, fela di sa rekisiwa mo lefelong thefosanyo ya ditamane le diromelwantle. 25

### Kgololo ya basegi ba taemane

10. Le fa go na le karolo 2(1), fa mo pakeng nngwe le nngwe ya tekanyo (“asesement”) mosegi wa taemane a tshotse tetla ya go romelwantle go ya ka karolo 26(h) ya Molao wa Ditaemane e e akaretsang paka eo yotlhe ya tekanyo, mosegi wa taemane wa go nna jalo o golosegile tebang le ditaemane tse di sa phatshimisiwang, go ya ka tshireletso ya tshupadituelo ya go amogela diromelwantle tse di rometsweng mo nakong eo ya tekanyo, e e lekanang le e e neng e reboletswe ditaemane tse di sa phatshimisiwang mo nakong e e fetileng, mme di sa rekisiwa kwa lefelong la thefosanyo kgotsa la go diromelantle. 30

### Dithekiso tsotlhe

11. (1) Ka ntlha ya maikemisetso a Kgaolo eno, mo pakeng nngwe le nngwe ya tekanyo (“asesement”)—

- (a) dithekise tsotlhe tsa basegi ba ditaemane tse di diriwang ke motlhagisi di kaya ditlhotlwa (*amaonto*) tsotlhe tse di amogetsweng kgotsa tse di kgobokantsweng mo pakeng ya tekanyo ke motlhagisi yoo, tebang le ditaemane tsotlhe tse di sa phatshimisiwang tse di fitlhisitsweng mo lefelong le le leng mo Repaboliking ya basegi bao ba taemane; mme 40
- (b) dithekiso tsotlhe tsa motlhagisi yo o tlhalositsweng mo temaneng ya (a) ka paka eo ya tekanyo di kaya—
- (i) ditlhotlwa (“amaonto”) tsotlhe tse di amogetsweng kgotsa tse di kgobokantsweng mo pakeng eo ya tekanyo ke motlhagisi yoo, tebang le ditaemane tsotlhe tse di sa phatshimisiwang tse di fitlhisitsweng mo lefelong le le leng mo Repaboliking (kwa ntle ga ditaemane tse di sa phatshimisiwang tse di tlhalositsweng mo temaneng ya (ii); le 45 50
- (ii) tlhotlwa (“value”) ya ditaemane tsotlhe tse di sa polišiwang tse di leng ka fa tlase ga tshireletso ya tshupadituelo ya go amogela diromelwantle tse di rometsweng mo pakeng eo ya tekanyo; kwa ntle ga
- (iii) tlhotlwa (“value”) ya ditaemane tsotlhe tse di sa phatshimisiwang jaaka di ntshitswe go romelwateng go ya ka mabaka a karolo ya 69B ya Molao wa Ditaemane, mme e sa fete palelelogotlhe ya tlhotlwa e e tlhalositsweng mo temaneng potlana ya (i) le tlhotlwa (“amaonto”) e e tlhalositsweng mo temaneng potlana ya (ii). 55

- (2) For purposes of subsections (1) and (2), “gross sales” in respect of a producer described in subsection (1) include—
- (a) the face value reduction or discharge of any outstanding obligations;
  - (b) the market value of any property, financial assistance, service or other benefit; and
  - (c) any premium received or accrued in respect of an option on an unpolished diamond. 5
- (3) For purposes of subsections (1) and (2), “gross sales” in respect of a producer described in subsection (1) do not include—
- (a) any tax imposed by the Value-Added Tax Act, 1991 (Act No. 89 of 1991); 10
  - (b) any transportation and insurance costs incurred for physically exporting unpolished diamonds from the Republic; and
  - (c) the value of any unpolished diamond sold to or acquired (directly or indirectly) from the State Diamond Trader in terms of section 59B of the Diamonds Act. 15
- (4) To the extent any amount of total gross sales described in subsection (1) is not quantifiable, that amount is deemed received or accrued in the assessment period it becomes quantifiable.

### **Ministerial reduction**

12. (1) During any assessment period the Minister of Finance may reduce the import credit described in section 4 and the exemptions described in sections 7, 8 and 10 by a prescribed percentage. 20
- (2) Any percentage reduction described in subsection (1) must—
- (a) equally and simultaneously apply to the import credit and exemptions described in that subsection; and 25
  - (b) affect producers and diamond beneficiaries equally and simultaneously.

### **Acquisitions from State Diamond Trader**

13. No exemption contemplated in this Chapter applies to any person in respect of any unpolished diamond that was acquired (directly or indirectly) from the State Diamond Trader unless that diamond is exported by a diamond beneficiary contemplated in section 10 or a person granted a permit to export pursuant to 26(h). 30

## **Part V**

### **Closing items**

#### **Transitional arrangements**

14. (1) For purposes of satisfying sections 7, 8 or 9 (as the case may be) in respect of the initial assessment period after the date this Act comes into operation, a producer takes into account all gross sales described in section 11 during the 6 calendar months immediately preceding that date. 35
- (2) For purposes of the gross sales calculations described in subsection (1), paragraph (a) of section 11(1) will be substituted to mean “gross sales to diamond beneficiaries in respect of a producer means all amounts received or accrued during that assessment period by that producer in respect of all unpolished diamonds delivered to premises within the Republic (other than unpolished diamonds described in section 11(1)(b)(ii)). 40

- (2) Ka ntlha ya maikemisetso a dikarolwana (1) le (2), “dithekiso tsotlhe” tsa motlhagisi yo o tlhalositsweng mo karolwaneng ya (1) di akaretsa—
- (a) phokotso kgotsa go ntshiwa ga tlhotlhatebo nngwe ya ditlamego dingwe le dingwe tse di setseng kwa morago; le
  - (b) tlhotlhwa ya mmara ya thoto nngwe le nngwe, thuso ya ditšhelete, tirelo kgotsa poelo nngwe; le
  - (c) porimiamo nngwe le nngwe e e amogetsweng kgotsa e e kgobokantsweng ka ntlha ya boitlhophelo jwa taemane e e sa phatshimisiwang.
- (3) Ka ntlha ya mabaka a dikarolwana (1) le (2) “dithekiso tsotlhe” tsa motlhagisi yo o tlhalositsweng mo karolwaneng ya (1) ga di akaretsa—
- (a) lekgetho lengwe le le duediswang ke Molao wa Lekgetho Tlaleletso la Tlhotlhwa wa 1991 (Molao 89 wa 1991);
  - (b) ditshenyegelo dingwe le dingwe tsa dipalangwa le tsa inšorensense tse di diragetseng ka ntlha ya go romelwantle ka namana ditaemane tse di sa phatshimisiwang go tswa mo Repaboliking; le
  - (c) tlhotlhwa ya taemane nngwe e e sa phatshimisiwang e e rekisitsweng kgotsa e e kgobokantsweng (ka tlhamalalo kgotsa e seng ka tlhamalalo) go tswa go Mogwebi wa Taemane wa Mmuso go ya ka mabaka a karolo 59B ya Molao wa Ditaemane.
- (4) Ka ntlha ya seo, tlhotlhwa (“amaonto”) ya palogotlhe ya dithekiso tse di tlhalositsweng mo karolwaneng ya (1) ga e a lekanngwa, mme tlhotlhwa (“amaonto”) eo e tla tsewa e amogetse kgotsa e kgobokantswe mo pakeng ya tekanyo, ka jalo e a lekanyetswa.

### Phokotsoletso go tswa go Tona

12. (1) Mo pakeng nngwe le nngwe ya tekanyo Tona ya Matlotlo a ka fokotsa keretiti ya thomeloteng e e tlhalositsweng mo karolong 4 le dikgololo tse di tlhalositsweng mo karolong ya 7, 8 le 10 ka phesente e e beilweng.
- (2) Phokotso nngwe le nngwe ya phesente jaaka go tlhalositswe mo karolwaneng (1) e tshwanetse—
- (a) ka go lekana le ka nako e le nngwe e diragadiwe mo keretiting ya dikgololo le diromelwateng tse di tlhalositsweng mo karolwaneng eo; mme
  - (b) e ame batlhagisi le basegi ba ditaemane ka go lekana le ka nako e le nngwe.

### Ditheko mo Mogwebing wa Taemane wa Mmuso

13. Ga go kgololo e e akanyeditsweng pele mo Kgaolong eno e e lebaneng motho mongwe mabapi le ditaemane dingwe tse di sa phatshimisiwang tse di amogetsweng (ka tlhamalalo kgotsa e seng ka tlhamalalo) go tswa go Mogwebi wa Taemane wa Mmuso kwa ntle ga fa e le gore taemane eo e romelwantle ke mosegi wa taemane yo o akanyetswang mo karolong ya 10 kgotsa motho yo o reboletsweng tetla “phemiti” ya go romelantle go ya ka 26(h).

### Kgaolo V

#### Dintlha tsa bokhutlo

### Dithulaganyo tsa kgabaganyo

14. (1) Ka maikaelelo a go kgotsofatsa dikarolo 7, 8, kgotsa 9 (jaaka go ka ne go ntse) mo ntlheng ya paka ya tshimologo ya tekanyo (“asesemente”) morago ga letlha le Molao ono o simololang go dira mo go lona, motlhagisi o elatlhoko palogotlhe ya dithekiso tse di tlhalositsweng mo karolong ya 11 mo nakong ya dikgwedi di le 6 pele fela ga letlha leo.
- (2) Ka maikaelelo a go bala dithekiso tsotlhe tse di tlhalositsweng mo karolwaneng ya (1), temana (a) ya karolo ya 11(1) e tla emelwa gore e kaya “dithekisetso tsotlhe tsa basegi ba taemane tebang le motlhagisi, mme seo se kaya ditlhotlhwa tsotlhe tse di amogetsweng kgotsa tse di kgobokantsweng mo sebakeng sa paka ya tekanyo ke motlhagisi yoo, ka ntlha ya ditaemane tsotlhe tse di sa phatshimisiwang tse di amogetsweng mo lefelong le le lengwe mo Repaboliking (kwa ntle ga ditaemane tse di sa phatshimisiwang tse di tlhalositsweng mo karolong ya 11(1)(b)(ii)).

**Short title and commencement**

**15.** This Act is called the Diamond Export Levy Act, 2007, and comes into operation on a date to be fixed by the Minister of Finance by proclamation in the *Gazette*.

MOLAO WA LEKGETHWANA LA THOMELONTLE YA  
TAEMANE WA. 2007

Act No. 15, 2007

**Setlhogo se se khutswane le tshimologo**

15. Molao ono o itsege jaaka Molao wa Lekgethwana la Thomelontle ya Taemane, wa 2007, mme o tla tsenngwa mo tirisong mo letheng le le sa ntseng le le tla tlhonngwang ke Tona ya Matlotlo ka go le goeletsa mo Kuranteng ya Mmuso "*Kasete*".