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**GOVERNMENT NOTICE**  
**GOEWERMENSKENNISGEWING**

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**SOUTH AFRICAN REVENUE SERVICE**  
**SUID-AFRIKAANSE INKOMSTEDIENS**

**No. 1404**

**31 December 2008**

**REGULATIONS ISSUED UNDER SECTION 75B OF THE INCOME TAX ACT,  
1962, PRESCRIBING ADMINISTRATIVE PENALTIES IN RESPECT OF NON-  
COMPLIANCE**

By virtue of section 75B of the Income Tax Act, 1962, I, Trevor Andrew Manuel, Minister of Finance, hereby prescribe in the Schedule hereto:

- (i) the administrative penalties the Commissioner may impose;
- (ii) the procedures to be followed by the Commissioner in imposing a penalty;
- (iii) the procedures to obtain relief available to a person in respect of whom a penalty has been imposed;
- (iv) under what circumstances the Commissioner may remit a penalty imposed; and
- (v) ancillary or incidental matters necessary to achieve an effective penalty regime.

**T. A. MANUEL**  
**MINISTER OF FINANCE**

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*Part I - General***1 Definitions**

For purposes of these regulations, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Income Tax Act, 1962, has the meaning so assigned, and—

**'administrative penalty'** or **'penalty'** means a penalty imposed by the Commissioner in accordance with these regulations;

**'Commissioner'** means the Commissioner for the South African Revenue Service;

**'first incidence'** means an incidence of non-compliance by a person where no penalty assessment under these regulations was issued during the preceding 36 months, whether involving an incidence of non-compliance of the same or a different kind, and for purposes of this definition a penalty assessment that was fully remitted under paragraph 11 must be disregarded;

**'official publication'** means a binding public ruling, interpretation note, practice note or media release issued by the Office of the Commissioner;

**'penalty assessment'** means an assessment in respect of —

- (i) a penalty only; or
- (ii) tax and a penalty which are assessed at the same time;

**'preceding year'** means the year of assessment immediately prior to the year of assessment during which a penalty is assessed;

**'remittance request'** means a request for remittance of a penalty submitted in accordance with paragraph 8; and

**'the Act'** means the Income Tax Act, 1962 (Act No. 58 of 1962).

## **2 Purpose**

The purpose of these Regulations is to ensure—

- (a) the widest possible compliance with the provisions of the Act and the effective administration of the tax system; and
- (b) that any penalty is imposed impartially, consistently and proportionately to the seriousness of the non-compliance.

*Part II - Fixed Amount Penalty***3 Basis for fixed amount penalty imposition**

If the Commissioner is satisfied that the factual basis for any non-compliance by a person described in paragraph 4 exists, excluding any non-compliance described in paragraph 6, the Commissioner may impose the appropriate penalty in accordance with the Table in paragraph 5.

**4 Non-compliance subject to fixed amount penalty**

Non-compliance for purposes of paragraph 3 is—

- (a) failure to register as a taxpayer or otherwise register as and when required under the Act;
- (b) failure to inform the Commissioner of a change of address or other details as and when required under the Act;
- (c) failure by a company to appoint a public officer, appoint a place for service or delivery of notices and documents, keep the office of public officer filled, maintain a place for the service or delivery of notices, or to notify the Commissioner of any change of public officer or of the place for the service or delivery of notices as and when required under the Act;
- (d) failure to submit a return, or other related documents or information as and when required under the Act;
- (e) failure to furnish, produce or make available information, documents or things as and when required under the Act;
- (f) failure to reply to or answer a question put to a person as and when required under the Act;
- (g) failure to attend or give evidence as and when required under the Act;
- (h) failure by an employer to notify SARS of a change of address or the fact of having ceased to be an employer as and when required under the Act;

- (i) failure by an employer to submit a monthly declaration of employees' tax as and when required under the Act;
- (j) failure by an employer to provide details of an employee;
- (k) failure to deliver an employees' tax certificate to one or more employee or former employee as and when required under the Act;
- (l) delivery by an employer of an employees' tax certificate in contravention of the requirement that the employer must first render an employees' tax return as and when required under the Act;
- (m) failure by a provisional taxpayer, who is liable for the payment of normal tax in respect of an amount of taxable income derived by the provisional taxpayer during a year of assessment, to submit an estimate of taxable income as and when required under the Act; or
- (n) any other non-compliance with an obligation imposed under the Act, other than those penalised under section 80S, paragraph 5(5) of the Fourth Schedule or paragraph 17(4) of the Seventh Schedule to the Act.

## 5 Fixed Amount Penalty Table

(1) For purposes of the non-compliance described in paragraph 4, the Commissioner may impose a penalty in accordance with the following Table —

**Table A: Fixed Amount Penalty**

<b>1</b> <b>Item</b>	<b>2</b> <b>Assessed loss or taxable income for preceding year</b>	<b>3</b> <b>Penalty</b>
(i)	Assessed loss	R250
(ii)	R0 – R250 000	R250
(iii)	R250 001 – R500 000	R500

(iv)	R500 001 – R1 000 000	R1 000
(v)	R1 000 001 – R5 000 000	R2 000
(vi)	R5 000 001 – R10 000 000	R4 000
(vii)	R10 000 001 – R50 000 000	R8 000
(viii)	Above R50 000 000	R16 000

(2) The amount of the penalty in column 3 will increase automatically by the same amount for each month, or part thereof, that the person fails to remedy the non-compliance within 30 days after—

- (a) the date of the delivery of the penalty assessment, where SARS is in possession of the current address of the person and is able to deliver the assessment, but limited to 35 months after the date of delivery;
- (b) the date of the non-compliance where SARS is not in possession of the current address of the person and is unable to deliver the penalty assessment, but limited to 47 months after the date of non-compliance.

(3) The following persons, except those falling under item (viii) of the Table or those that did not trade during the year of assessment, are treated as falling under item (vii) of the Table:

- (a) a company listed on a recognised stock exchange as described in paragraph 1 of the Eighth Schedule to the Act;
- (b) a company whose gross receipts or accruals for the preceding year exceed R500 million; or
- (c) a company that forms part of a group of companies as defined in section 1 of the Act which group includes a company described in item (a) or (b).

(4) The Commissioner may, except in the case of persons described in items (a) to (c) of subparagraph (3), where the taxable income of the relevant person for the preceding year is unknown or that person was not a taxpayer in that year—

- (a) impose a penalty in accordance with item (ii) of column 1 of the Table; or



(b) estimate the amount of taxable income of the relevant person for the preceding year based on available information and impose a penalty in accordance with the applicable item in column 1 of the Table.

(5) Where, upon determining the actual taxable income of the person in respect of whom a penalty was imposed in terms of subparagraph (4), it appears that such person falls within another item in column 1 of the Table, the penalty must be adjusted in accordance with the applicable item in column 1.

### *Part III - Percentage Based Penalty*

#### **6 Percentage based penalty for non-compliance**

If the Commissioner is satisfied that the factual basis for any non-compliance described in subparagraph (a), (b) or (c) exists, the Commissioner may, in addition to any other penalty, interest or charge for which the person may be liable under these regulations or the Act, impose a penalty equal to ten per cent of the:

- (a) amount of employees' tax that an employer fails to pay as and when required under the Act;
- (b) total amount of employees' tax deducted or withheld, or that should have been deducted or withheld, by an employer from the remuneration of its employees, where the employer fails to submit an employees' tax return as and when required under the Act; or
- (c) amount of provisional tax that a provisional taxpayer fails to pay as and when required under the Act.

### *Part IV – Procedures*

#### **7 Procedures for imposing penalty**

(1) A penalty imposed under paragraph 5 or 6 is imposed by way of a penalty assessment, and where a penalty assessment is made, the Commissioner must give

notice of the assessment in the format as he or she may decide to the person, including the following:

- (a) the non-compliance in respect of which the penalty is assessed and its duration;
- (b) the amount of the penalty assessed;
- (c) the due date for paying the penalty;
- (d) the automatic increase of the penalty; and
- (e) a summary of procedures for requesting remittance of the penalty.

(2) A penalty is due upon assessment and must be paid on or before the due date stated in the notice of the penalty assessment.

(3) To the extent not otherwise provided for in these regulations, procedures for assessment, objection, appeal, payment, and recovery of tax, and other provisions of a procedural nature relating to tax, apply with the necessary changes to penalties assessed under these regulations.

## **8 Procedures for requesting remittance**

(1) A person who is aggrieved by a penalty assessment may, on or before the due date for payment in the penalty assessment, in such form or manner (including electronically) as may be prescribed by the Commissioner, request the Commissioner to remit the penalty in accordance with Part V.

(2) The remittance request must include—

- (a) a description of the circumstances which prevented the person from complying with the relevant obligation under the Act in respect of which the penalty has been imposed; and
- (b) the supporting documents and information as may be required by the Commissioner in the prescribed form.

(3) During the period commencing on the day that the Commissioner receives the remittance request, and ending 30 days after notice has been given of the Commissioner's decision, no collection steps relating to the penalty amount may be taken unless the Commissioner has a reasonable belief that there is —

- (a) a risk of dissipation of assets by the person concerned; or
- (b) fraud involved in the origin of the non-compliance or the grounds for remittance.

(4) The Commissioner may extend the period described in subparagraph (1) where the Commissioner is satisfied that—

- (a) the non-compliance in issue is an incidence of non-compliance described in paragraph 10 or 11, and that reasonable circumstances exist for the late receipt of the remittance request; or
- (b) a circumstance described in paragraph 12(2) rendered the person incapable of submitting a timely request.

#### *Part V – Remedies*

### **9 Remittance of penalty for failure to register**

Where a penalty is imposed on a person for a failure to register or to notify the Commissioner of a change of address as and when required under the Act, the Commissioner may remit the penalty in whole or in part if—

- (a) the failure to —
  - (i) register was discovered because the person approached SARS voluntarily; or
  - (ii) notify SARS of a change of address was remedied by the person before SARS became aware of the changed address; and
- (b) the person has filed all tax returns required by the Commissioner under the Act.

### **10 Remittance of penalty for nominal or first incidence of non-compliance**

Where a penalty has been imposed in respect of —

- (a) a first incidence of non-compliance described in paragraph 4 or 6;
- (b) an incidence of non-compliance described in paragraph 4 where the duration of the non-compliance is less than 7 days; or

- (c) an incidence of non-compliance described in paragraph 6 involving an amount of less than R2 000 or where the duration of the non-compliance is less than 7 days,

the Commissioner may, in respect of a penalty imposed under paragraph 5 or 6, remit the penalty, or a portion thereof where appropriate, where the Commissioner is satisfied that —

- (i) reasonable circumstances for the non-compliance exist; and
- (ii) the non-compliance in issue has been remedied.

#### **11 Remittance of penalty in exceptional circumstances**

(1) The Commissioner must, upon receipt of a remittance request, remit the penalty or where applicable a portion thereof, if the Commissioner is satisfied that one or more of the circumstances described in subparagraph (2) rendered the person on whom the penalty was imposed incapable of complying with the relevant obligation under the Act.

(2) The circumstances referred to in subparagraph (1), excluding a circumstance caused by the person applying for the remittance with the sole or main intent to obtain remittance under this paragraph, are limited to the following—

- (a) a natural or human-made disaster;
- (b) a civil disturbance or disruption in services;
- (c) a serious illness or accident;
- (d) serious emotional or mental distress;
- (e) any of the following acts by the South African Revenue Service:
  - (i) a capturing error;
  - (ii) a processing delay;
  - (iii) provision of incorrect information in an official publication issued by SARS;
  - (iv) delay in providing information to any person; or
  - (v) failure by SARS to provide sufficient time for an adequate response to a request for information by SARS; or

- (f) serious financial hardship, such as:
  - (i) in the case of an individual, lack of basic living requirements;
  - (ii) in the case of a business, an immediate danger that the continuity of business operations and the continued employment of its employees are jeopardized; or
- (g) any other circumstance of analogous seriousness.

## **12 Penalty incorrectly assessed**

If the Commissioner is satisfied that a penalty was not assessed in accordance with these regulations, the Commissioner may, within three years of the penalty assessment, issue an altered assessment accordingly.

## **13 Objection and appeal**

(1) The following decisions by the Commissioner are subject to objection and appeal—

- (a) a penalty assessment where the the objection relates to a factual dispute; or
- (b) a decision by the Commissioner not to remit a penalty in whole or in part.

(2) Where the Commissioner disallows an objection against a decision described in subparagraph (1), a person may lodge an appeal against the disallowance of the objection.

### *Part VI – Incidental and ancillary matters*

## **14 Application of the regulations**

(1) These regulations apply to non-compliance—

- (a) on or after the date these regulations come into effect; or
- (b) resulting from a continuous failure by a person to comply with an obligation that existed on the date these regulations came into effect, in which case the date

on which the non-compliance occurred will be regarded as a date 90 days after these regulations came into effect, or such longer period as the Commissioner may prescribe in the *Gazette*.

(2) In determining the duration of non-compliance for purposes of paragraph 5(2), non-compliance taking place before these regulations came into effect will not be taken into account.

#### **15 Effective Date**

These regulations will come into effect—

- (a) except for paragraph 6, on 1 January 2009; and
- (b) in respect of paragraph 6, upon the date on which the relevant sections of the Revenue Laws Second Amendment Act, 2008, will come into operation.

No. 1404

31 Desember 2008

**REGULASIES UITGEVAARDIG INGEVOLGE ARTIKEL 75B VAN DIE  
INKOMSTEBELASTINGWET, 1962, WAT ADMINISTRATIEWE BOETES TEN  
OPSIGTE VAN NIE-NAKOMING VOORSKRYF**

Kragtens artikel 75B van die Inkomstebelastingwet, 1962, skryf ek, Trevor Andrew Manuel, Minister van Finansies, in die Bylae hiermee voor:

- (i) die administratiewe boetes wat die Kommissaris kan oplê;
- (ii) die prosedures wat deur die Kommissaris gevolg moet word by die oplegging van 'n boete;
- (iii) die prosedures vir die verkryging van verligting wat beskikbaar is vir 'n persoon ten opsigte van wie 'n boete opgelê is;
- (iv) die omstandighede waaronder die Kommissaris 'n boete wat opgelê is kan kwytskeld; en
- (v) ondergeskikte of bykomende aangeleenthede wat nodig is om 'n effektiewe boetebestel te bereik.

**T. A. MANUEL**  
**MINISTER VAN FINANSIES**

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2. Doel

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3. Grondslag vir vaste bedrag boete oplegging
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14. Toepassing van die regulasies
15. Effektiewe datum

*Deel I - Algemeen***1 Woordomsrywings**

Vir doeleindes van hierdie regulasies, tensy uit die samehang anders blyk, het enige woord of uitdrukking waaraan daar in die Inkomstebelastingwet, 1962, 'n betekenis toegeskryf is, sodanige betekenis, en beteken—



**'administratiewe boete'** of **'boete'** 'n boete ingevolge hierdie regulasies deur die Kommissaris opgelê;

**'amptelike publikasie'** 'n bindende algemene beslissing, interpretasienota, praktyknota of mediaverklaring deur die Kantoor van die Kommissaris uitgereik;

**'boete-aanslag'** 'n aanslag met betrekking tot—

- (i) 'n boete alleenlik; of
- (ii) belasting en 'n boete wat op dieselfde tydstip aangeslaan is;

**'die Wet'** die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962);

**'eerste voorkoms'** 'n voorkoms van nie-nakoming deur 'n persoon waar geen boete aanslag ingevolge hierdie regulasies, gedurende die voorafgaande 36 maande, uitgereik is nie, hetsy 'n voorkoms van nie-nakoming van dieselfde of verskillende aard, en vir doeleindes van hierdie woordomskrywing moet 'n boete aanslag wat ten volle ingevolge paragraaf 11 kwytgeskeld is, verontagsaam word;

**'Kommissaris'** die Kommissaris van die Suid-Afrikaanse Inkomstediens;

**'kwytskeldingsversoek'** 'n versoek vir kwytskelding van 'n boete ingevolge paragraaf 8 ingedien; en

**'voorafgaande jaar'** die jaar van aanslag wat die jaar van aanslag waartydens 'n boete aangeslaan is, onmiddellik voorafgaan.

## **2 Doel**

Die doel van hierdie Regulasies is om—

- (a) die wydste moontlike nakoming van die bepalings van die Wet en die effektiewe administrasie van die belastingstelsel te verseker; en
- (b) te verseker dat enige boete onpartydig, konsekwent en in verhouding tot die ernstigheid van die nie-nakoming opgelê word.

*Deel II – Vaste Bedrag Boete***3 Grondslag vir vaste bedrag boete oplegging**

Indien die Kommissaris tevrede is dat die feitelike grondslag vir enige nie-nakoming deur 'n persoon soos beskryf in paragraaf 4, uitgesluit enige nie-nakoming soos beskryf in paragraaf 6, bestaan, kan die Kommissaris die toepaslike boete ooreenkomstig die Tabel in paragraaf 5, oplê.

**4 Nie-nakoming onderhewig aan 'n vaste bedrag boete**

Nie-nakoming vir doeleindes van paragraaf 3 is—

- (a) versuim om as 'n belastingpligtige te registreer of andersins te registreer soos en wanneer ingevolge die Wet vereis;
- (b) versuim om die Kommissaris van 'n verandering van adres of ander besonderhede in te lig, soos en wanneer ingevolge die Wet vereis;
- (c) versuim deur 'n maatskappy om 'n openbare amptenaar aan te stel, 'n plek vir betekening of aflewering van kennisgewings en dokumente aan te dui, die amp van die openbare amptenaar gevul te hou, 'n plek vir die betekening of aflewering van kennisgewings aan te hou, of die Kommissaris in kennis te stel van enige verandering van openbare amptenaar of die plek vir die betekening of aflewering van kennisgewings soos en wanneer ingevolge die Wet vereis word;
- (d) versuim om 'n opgawe, of enige verbandhoudende dokument of inligting soos en wanneer ingevolge die Wet vereis, in te dien;
- (e) versuim om enige inligting, dokumente of goed te verskaf, oor te lê of beskikbaar te stel soos en wanneer ingevolge die Wet vereis;
- (f) versuim om te antwoord op 'n vraag aan 'n persoon gestel soos en wanneer ingevolge die Wet vereis;
- (g) versuim om teenwoordig te wees of getuienis te gee soos en wanneer deur die Wet vereis;

- (h) versuim deur 'n werkgewer om SARS in kennis te stel van 'n verandering in adres of die feit dat die werkgewer opgehou het om 'n werkgewer te wees soos en wanneer ingevolge die Wet vereis;
- (i) versuim deur 'n werkgewer om 'n maandelikse verklaring van werknemersbelasting in te dien, soos en wanneer deur die Wet vereis;
- (j) versuim deur 'n werkgewer om besonderhede van 'n werknemer te verstrek;
- (k) versuim om 'n werknemersbelastingssertifikaat aan een of meer werknemers of voormalige werknemers, te lewer, soos en wanneer deur die Wet vereis;
- (l) lewering deur 'n werkgewer van 'n werknemersbelastingssertifikaat strydig met die vereiste dat die werkgewer eers 'n werknemersopgawe moet indien soos en wanneer deur die Wet vereis;
- (m) versuim deur 'n voorlopige belastingpligtige, wie aanspreeklik is vir die betaling van normale belasting met betrekking tot 'n bedrag belasbare inkomste verkry deur die voorlopige belastingpligtige gedurende 'n jaar van aanslag, om 'n skatting van belasbare inkomste in te dien soos en wanneer deur die Wet vereis; of
- (n) enige ander nie-nakoming van 'n verpligting ingevolge die Wet opgelê, uitgesluit daardie wat ingevolge artikel 80S, paragraaf 5(5) van die Vierde Bylae of paragraaf 17(4) van die Sewende Bylae tot die Wet beboet word.

## 5 Vaste Bedrag Boete Tabel

(1) Vir doeleindes van die nie-nakoming in paragraaf 4 beskryf, kan die Kommissaris 'n boete ooreenkomstig die volgende Tabel oplê—

**Tabel A: Vaste Bedrag Boete**

<b>1</b> <b>Item</b>	<b>2</b> <b>Vasgestelde verlies of belasbare inkomste vir voorafgaande jaar</b>	<b>3</b> <b>Boete</b>
(i)	Vasgestelde verlies	R250
(ii)	R0 – R250 000	R250
(iii)	R250 001 – R500 000	R500
(iv)	R500 001 – R1 000 000	R1 000
(v)	R1 000 001 – R5 000 000	R2 000
(vi)	R5 000 001 – R10 000 000	R4 000
(vii)	R10 000 001 – R50 000 000	R8 000
(viii)	Meer as R50 000 000	R16 000

(2) Die bedrag van die boete in kolom 3 sal outomaties verhoog word deur dieselfde bedrag vir elke maand, of gedeelte daarvan, wat die persoon versuim om die nie-nakoming reg te stel binne 30 dae na—

- (a) die datum van die lewering van die boete-aanslag, waar SARS in besit is van die huidige adres van die persoon en in staat is om die boete-aanslag te lewer, maar beperk tot 35 maande na die datum van lewering;
- (b) die datum van die nie-nakoming waar SARS nie in besit is van die huidige adres van die persoon en nie in staat is om die boete-aanslag af te lewer nie, maar beperk tot 47 maande na die datum van nie-nakoming.

(3) Die volgende persone, uitgesluit daardie persone wat onder item (viii) van die Tabel val of die wat nie gedurende die jaar van aanslag handel gedryf het nie, word hanteer asof hulle onder item (vii) van die Tabel val:

- (a) 'n maatskappy genoteer op 'n erkende beurs soos omskryf in paragraaf 1 van die Agtste Bylae tot die Wet;

- (b) 'n maatskappy wat se bruto ontvangste en toevallings vir die voorafgaande jaar van aanslag die bedrag van R500 miljoen oorskry het; of
- (c) 'n maatskappy wat deel vorm van 'n groep van maatskappye soos omskryf in artikel 1 van die Wet welke groep 'n maatskappy soos beskryf in item (a) of (b) insluit.

(4) Die Kommissaris kan, uitgesluit persone soos beskryf in items (a) tot (c) van subparagraaf (3), waar die belasbare inkomste van die betrokke persoon vir die voorafgaande jaar onbekend is of daardie persoon nie gedurende daardie jaar 'n belastingpligtige was nie—

- (a) 'n boete ooreenkomstig item (ii) van kolom 1 van die Tabel oplê; of
- (b) die bedrag van belasbare inkomste van die betrokke persoon vir die voorafgaande jaar van aanslag skat, gebaseer op beskikbare inligting en 'n boete ooreenkomstig die toepaslike item in kolom 1 van die Tabel oplê.

(5) Waar, by die vasstelling van die werklike belasbare inkomste van die persoon ten opsigte van wie 'n boete ingevolge subparagraaf (4) opgelê is, dit blyk dat daardie persoon in 'n ander item in kolom 1 van die Tabel val, moet die boete aangepas word in ooreenstemming met die toepaslike item in kolom 1.

### *Deel III – Persentasie Gebaseerde Boete*

## **6 Persentasie gebaseerde boete vir nie-nakoming**

Indien die Kommissaris tevrede is dat die feitelike grondslag vir enige nie-nakoming beskryf in subparagraaf (a), (b) of (c) bestaan, kan die Kommissaris, bykomend tot enige ander boete, rente of heffing waarvoor die persoon ingevolge hierdie regulasies of die Wet aanspreeklik mag wees, 'n boete oplê, gelykstaande aan 10 persent van die:

- (a) bedrag werknemersbelasting wat die werkgewer versuim om te betaal soos en wanneer deur die Wet vereis;
- (b) totale bedrag van werknemersbelasting afgetrek of teruggehou, of wat afgetrek of teruggehou moes gewees het deur 'n werkgewer van die besoldiging van sy

werknemers, waar die werkgewer versuim om 'n werknemersbelastingopgawe in te dien, soos en wanneer deur die Wet vereis; of

- (c) bedrag van voorlopige belasting wat 'n voorlopige belastingpligtige versuim om te betaal soos en wanneer deur die Wet vereis.

#### *Deel IV – Prosedures*

### **7    Prosedures vir die oplegging van 'n boete**

(1) 'n Boete opgelê ingevolge paragraaf 5 of 6 word opgelê by wyse van 'n boete-aanslag, en waar 'n boete-aanslag gemaak is, moet die Kommissaris kennis gee van die aanslag aan die persoon, in die vorm soos wat hy of sy goeddink, ingesluit die volgende:

- (a) die nie-nakoming ten opsigte waarvan die boete aangeslaan is en die tydperk daarvan;
- (b) die bedrag van die boete aangeslaan;
- (c) die vervaldag vir die betaal van die boete;
- (d) die outomatiese verhoging van die boete; en
- (e) 'n opsomming van prosedures vir die versoek om kwytskelding van die boete.

(2) 'n Boete is verskuldig met aanslag en moet op of voor die vervaldag, soos vermeld in the kennisgewing van die boete-aanslag, betaal word.

(3) Tot die mate waarvoor nie andersins in hierdie regulasies voorsiening gemaak word nie, sal die prosedures vir aanslag, beswaar, appèl, betaling, en vordering van belasting, en ander bepalings van 'n prosedurêle aard wat met belasting verband hou, met die nodige veranderinge, van toepassing wees op die boetes aangeslaan ingevolge hierdie regulasies.

### **8    Prosedure vir versoek van kwytskelding**

(1) 'n Persoon veronreg deur 'n boete-aanslag kan, op of voor die vervaldatum vir betaling in die boete-aanslag, in sodanige vorm en wyse (ingesluit elektronies)

soos bepaal deur die Kommissaris, die Kommissaris versoek om die boete ooreenkomstig Deel V kwyt te skeld.

(2) Die versoek om kwytskelding moet insluit—

- (a) 'n beskrywing van die omstandighede wat die persoon verhinder het om die betrokke verpligting ingevolge die Wet, ten opsigte waarvan die boete opgelê is, na te kom; en
- (b) die stawende dokumente en inligting wat deur die Kommissaris in die voorgeskrewe vorm vereis mag word.

(3) Gedurende die tydperk wat begin op die dag waarop die Kommissaris die versoek om kwytskelding ontvang en eindig 30 dae nadat van die Kommissaris te besluit kennis gegee is, mag geen invorderingstappe met betrekking tot die boetebedrag geneem word nie tensy die Kommissaris redelikerwys glo dat daar—

- (a) 'n risiko is dat die betrokke persoon bates sal verkwis; of
- (b) bedrog betrokke is by die ontstaan van die nie-nakoming of die gronde vir kwytskelding.

(4) Die Kommissaris kan die tydperk in subparagraaf (1) beskryf verleng waar die Kommissaris tevrede is dat—

- (a) die nie-nakoming ter sprake 'n geval van nie-nakoming is soos in paragraaf 10 of 11 beskryf, en daar redelike omstandighede bestaan vir die laat ontvangs van die versoek om kwytskelding; of
- (b) 'n omstandigheid soos beskryf in paragraaf 12(2) dit vir die persoon onmoontlik gemaak het om 'n versoek betyds in te dien.

#### *Deel V – Remedies*

### **9 Kwytskelding van boete vir versuim om te registreer**

Waar 'n boete op 'n persoon gehef word vir versuim om te registreer of om die Kommissaris van 'n verandering van adres in kennis te stel soos en wanneer ingevolge die Wet vereis, kan die Kommissaris die boete in geheel of gedeeltelik kwytskeld indien—

- (a) die versuim om—
- (i) te registreer aan die lig gebring is omdat die persoon SARS vrywillig genader het; of
  - (ii) SARS in kennis te stel van 'n verandering van adres deur die persoon reggestel is voordat SARS van die veranderde adres bewus geword het; en
- (b) die persoon alle belastingopgawes deur die Kommissaris vereis ingevolge die Wet, ingedien het.

#### **10 Kwytskelding van boete vir geringe of eerste voorkoms van nie-nakoming**

Waar 'n boete opgelê is met betrekking tot—

- (a) 'n eerste voorkoms van nie-nakoming in paragraaf 4 of 6 beskryf;
- (b) 'n voorkoms van nie-nakoming in paragraaf 4 beskryf, waar die duur van die nie-nakoming minder as 7 dae is; of
- (c) 'n voorkoms van nie-nakoming soos in paragraaf 6 beskryf, waar 'n bedrag van minder as R2000 ter sprake is of waar die duur van die nie-nakoming korter as 7 dae is,

kan die Kommissaris, met betrekking tot 'n boete wat ingevolge paragraaf 5 of 6 opgelê is, die boete of 'n gedeelte daarvan kwytskeld, waar die Kommissaris tevrede is dat—

- (i) redelike omstandighede vir die nie-nakoming bestaan; en
- (ii) die betrokke nie-nakoming reggestel is.

#### **11 Kwytskelding van boete in buitengewone omstandighede**

(1) Die Kommissaris moet, by ontvangs van 'n versoek om kwytskelding, die boete kwytskeld of waar van toepassing 'n gedeelte daarvan, indien die Kommissaris tevrede is dat een of meer van die omstandighede in subparagraaf (2) bedoel dit vir die persoon op wie die boete opgelê is onmoontlik gemaak het om die tersaaklike verpligting ingevolge die Wet, na te kom.



(2) Die omstandighede na verwys in subparagraaf (1), uitgesluit 'n omstandigheid veroorsaak deur die persoon wie aansoek doen om die kwytskelding met die enigste of hoof oogmerk om kwytskelding ingevolge hierdie paragraaf te verkry, is beperk tot die volgende—

- (a) 'n natuurlike of mensgemaakte ramp;
- (b) 'n publieke oproer of onderbreking van dienste;
- (c) 'n ernstige siekte of ongeluk;
- (d) ernstige emosionele- of geestesversteuring;
- (e) enige van die volgende handeling deur die Suid-Afrikaanse Inkomstediens:
  - (i) 'n datavasleggingsfout;
  - (ii) 'n verwerkingsvertraging;
  - (iii) verskaffing van foutiewe inligting in 'n amptelike publikasie deur SARS uitgereik;
  - (iv) vertraging met die verskaffing van inligting aan enige persoon; of
  - (v) versuim deur SARS om genoeg geleentheid te gee vir voldoende terugvoering op 'n versoek om inligting deur SARS; of
- (f) ernstige finansiële ontberings soos:
  - (i) in die geval van 'n individu, 'n gebrek aan basiese lewensvereistes;
  - (ii) in die geval van 'n besigheid, 'n onmiddellike gevaar dat die deurlopendheid van besigheidsbedrywighede en die volgehoue indiensneming van die besigheid se werknemers in gedrang is; of
- (g) enige ander omstandigheid van soortgelyke ernstigheid.

## **12 Boete foutiewelik aangeslaan**

Indien die Kommissaris tevrede is dat 'n boete nie ooreenkomstig hierdie regulasies aangeslaan is nie, kan die Kommissaris, binne drie jaar vanaf die boete-aanslag, diensooreenkomstig 'n gewysigde aanslag uitreik.

### **13 Beswaar en appèl**

(1) Die volgende beslissings deur die Kommissaris is onderhewig aan beswaar en appèl—

- (a) 'n boete-aanslag waar die beswaar met 'n feitlike geskil verband hou; of
- (b) 'n beslissing deur die Kommissaris om nie 'n boete geheel of gedeeltelik kwyt te skeld nie.

(2) Waar die Kommissaris 'n beswaar teen 'n beslissing in subparagraaf (1) bedoel van die hand wys, kan 'n persoon appèl teen die van die hand wys van die beswaar aanteken.

#### *Deel VI – Ondergeskikte en bykomende aangeleenthede*

### **14 Toepassing van die regulasies**

(1) Hierdie regulasies is van toepassing op nie-nakoming—

- (a) op of na die datum waarop hierdie regulasies in werking tree; of
- (b) wat voortspruit uit 'n volgehoue versuim deur 'n persoon om 'n verpligting, wat bestaan het op die datum waarop hierdie regulasies in werking getree het, na te kom, in welke geval die datum waarop die nie-nakoming plaasgevind het geag word 'n datum te wees 90 dae na die regulasies in werking getree het, of sodanige langer tydperk as wat die Kommissaris in die Staatskoerant mag bepaal.

(2) Ten einde die duur van nie-nakoming vir doeleindes van paragraaf 5(2) vas te stel, sal nie-nakoming wat plaasgevind het alvorens hierdie regulasies in werking getree het, nie in ag geneem word nie.

### **15 Effektiewe Datum**

Hierdie regulasies sal in werking tree—

- (a) uitgesluit paragraaf 6, op 1 Januarie 2009; en

- 
- (b) met betrekking tot paragraaf 6, op die datum waarop die tersaaklike artikels van die Tweede Wysigingswet op Inkomstewette, 2008, in werking tree.

No. 1404

31 December 2008

**ISAZISO SIKARHULUMENTE  
INKONZO YENGENISO YASEMZANTSI AFRIKA**

**IMIMISELO EKHUTSHWE PHANTSI KWECANDELO 75B LOMTHETHO WE -  
INCOME TAX ACT, 1962, EMISELA IZOHLWAYO ZOLAWULO  
NGOKUPHATHELELE KUKUNGATHOBELI**

Ngamandla athweswa licandelo 75B lomThetho we-Income Tax Act, 1962, Mna, Trevor Andrew Manuel, uMphathiswa wezeMali, ngokwenjenje ndimisela kwiShedyuli ngoku ukuba:

- (i) izohlwayo zolawulo ezinokuwiswa nguKhomishina;
- (ii) iinkqubo eziza kulandelwa nguKhomishina xa ewisa isohlwayo;
- (iii) iinkqubo zokufumana uncedo olufumanekayo kumntu owiselwe isohlwayo;
- (iv) uKhomishina unokuxolela isohlwayo esiwisiweyo phantsi kweziphi iimeko; yaye
- (v) imiba encedisayo okanye engalindelekanga efunekayo ukufikelela ulawulo lwesohlwayo olunesiphumo.

**T. A. MANUEL  
UMPHATHISWA WEZEMALI**

**ISHEDYULI****ISALATHISO***Isahlulo I - Ngokubanzi*

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3. Isiseko sokuwisa isohlwayo sesixamali esisigxina
4. Ukungathobeli ngokulawulwa sisohlwayo sesixamali esisigxina
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9. Uxolelo lwesohlwayo sokusilela ukubhalisa
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11. Uxolelo lwesohlwayo kwiimeko ezingaqhelekanga
12. Isohlwayo esinikwe ixabiso ngokungachanekanga
13. Impikiso nesibheni

*Isahlulo VI – Imicimbi engalindelekanga nencedisayo*

14. Ukusetyenziswa kwemimiselo
15. Umhla wokuSebenza

*Isahlulo I - Ngokubanzi***1 linkcazelo**

Ngenjongo yale mimiselo, ngaphandle kokuba umxholo ubonakalisa ngenye indlela, naliphi na igama okanye intetho enikelwe intsingiselo kumThetho we-Income Tax Act, 1962, liqulathe intsingiselo enikelwe ngaloo ndlela, yaye -

**'isohlwayo solawulo'** okanye **'isohlwayo'** sithetha isohlwayo esiwiswe nguKhomishina ngokwale mimiselo;

**'uKhomishina'** uthetha uKhomishina we-South African Revenue Service;

**'isehlo sokuqala'** sithetha isehlo sokungathobeli somntu apho kungekho kuxatyiswa kwesohlwayo phantsi kwale mimiselo okukhutshiweyo kwithuba leenyanga ezingama-36 ezandulelayo, nokuba kubandakanya isehlo okanye ukungathobeli kohlobo olufanayo okanye olwahlukileyo, yaye ngeenjongo zale nkcazo yokuxatyiswa kwesohlwayo esasixolelwe ngokuphelele phantsi komhlathi 11 kufuneka kungathathelwa ngqalelo;

**'upapasho olusemthethweni'** luthetha upapasho olubophelela uwonke-wonke olawulayo, inqaku elichazayo, inqaku lokusebenza okanye usasazo kwiindaba olukhutshwa yiOfisi kaKhomishina;

**'ukuxatyiswa kwesohlwayo'** kuthetha ukuxabisa okwenziwayo ngokuphathelele —

- (i) kwisohlwayo kuphela; okanye
- (ii) irhafu nesohlwayo ezixatyiswa ngexesha elinye;

**'unyaka owandulelayo'** uthetha unyaka wokuxabisa ongaphambili ngqo kunyaka wokuxabisa ngethuba elo kuxatyiswa isohlwayo;

**'isicelo soxolelo'** sithetha isicelo soxolelo lwesohlwayo esithunyelwe ngokomhlathi 8; yaye

**'umThetho'** uthetha umThetho we-Income Tax Act, 1962 (UmThetho No. 58 wowe- 1962).

## 2 Injongo

Injongo yale Mimiselo kukuqinisekisa —

- (a) ukuthobela okubanzi kangangoko kwemigaqo yomThetho nolawulo olunesiphumo lwenkqubo yerhafu; yaye
- (b) kwanokuthi nasiphi isohlwayo siwiswa ngokungenakhethe, ngokuzinzileyo nangokwalamana nobuzaza bokungathobeli.

### *Isahlulo II – IsoHlwayo sesiXamali esisiGxina*

## 3 Isiseko sokuwisa isohlwayo sesixamali esisigxina

Ukuba uKhomishina wanelisekile ukuba isiseko senyaniso yokungathobeli nakuphi na komntu ochaziweyo kumhlathi 4 sikhona, kungaqukwa nakuphi na ukungathobeli okuchazwe kumhlathi 6, uKhomishina angawisa isohlwayo esifanekelileyo ngokoLuhlu kumhlathi 5.

## 4 Ukungathobeli ngokulawulwa sisohlwayo sesixamali esisigxina

Ukungathobeli ngokweenjongo zomhlathi 3 —

- (a) kukusilela ukubhalisa njengomrhafi okanye ngenye indlela ukubhalisa njengoko naxa kufunwa phantsi komThetho;
- (b) ukusilela ukwazisa uKhomishina ngokutshintsha kwedilesi okanye ezinye iinkcukacha njengoko naxa kufuneka phantsi komThetho;
- (c) ukusilela kwenkampani ukunyula igosa likawonke-wonke, ukunyula indawo yenkonzo okanye yokuthumela izaziso namaxwebhu, ukugcina isikhundla segosa likawonke-wonke sigwalisiwe, ukugcina indawo yenkonzo okanye yokuthumela izaziso, okanye ukwazisa uKhomishina ngokutshintsha igosa likawonke-wonke okanye indawo yenkonzo okanye yokuthumela izaziso njengoko naxa kufunwa phantsi komThetho;
- (d) ukusilela ukuthumela ingxelo, okanye amanye amaxwebhu anxulumeneyo okanye ulwazi njengoko naxa kufunwa phantsi komThetho;

- (e) ukusilela ukunikela, ukuvelisa okanye ukwenza kufumaneke ulwazi, amaxwebhu okanye izinto njengoko naxa kufunwa phantsi komThetho;
- (f) ukusilela ukuphendula okanye ukuphendula umbuzo obuzwe umntu njengoko naxa kufunwa phantsi komThetho;
- (g) ukusilela ukuza okanye ukunika ubungqina njengoko naxa kufunwa phantsi komThetho;
- (h) ukusilela komqeshi ukwazisa u-SARS ngokutshintsha kwedilesi okanye inyaniso yokuyeka ukuba ngumqeshi njengoko naxa kufunwa phantsi komThetho;
- (i) ukusilela komqeshi ukuthumela isibhengezo senyanga nenyanga serhafu yabaqeshwa njengoko naxa kufunwa phantsi komThetho;
- (j) ukusilela komqeshi ukubonelela ngeenkcukacha zomqeshwa;
- (k) ukusilela komqeshi ukunikela ngesatifiketi serhafu somqeshwa kumqeshwa omnye okanye abangaphezulu okanye kumqeshwa wangaphambili njengoko okanye naxa kufunwa ngaphantsi komThetho;
- (l) ukuthunyelwa ngumqeshi kwezatifiketi zerhafu zabaqeshwa ngokungahambelani nemfuneko yokuba umqeshi kufuneka kuqala athumele ingxelo yerhafu yabaqeshwa njengoko naxa kufunwa phantsi komThetho;
- (m) ukusilela komrhafi werhafu yokubambisa, onoxanduva lokuhlawula irhafu eqhelekileyo ngokuphathelele kwisixamali sengeniso erhafelwayo efunyenwe ngumrhafi werhafu yokubambisa ngelixa lonyaka wokuxabisa, ukuthumela ingqikelelo yengeniso erhafelekayo njengoko naxa kufunwa phantsi komThetho; okanye
- (n) nakuphi ukungathobeli okunye okunesibophelelo esiwiswe ngaphantsi komThetho, ngaphandle kwezo zinikwa isohlwayo phantsi wesiqendu 80S, umhlathi 5(5) weShedyuli yeSine okanye umhlathi 17(4) weShedyuli yesiXhenxe kumThetho.



## 5 Uluhlu lwesoHlwayo sesiXamali esisiGxina

(1) Ngokweenjongo zokungathobeli ezichazwe kumhlathi 4, uKhomishina angawisa isohlwayo ngokoLuhlu olulandelayo —

### uLuhlu A: IsoHlwayo sesiXamali esisiGxina

1 Umba	2 Ilahleko enikwe ixabiso okanye ingeniso erhafelwayo yonyaka owandulelayo	3 Isohlwayo
(i)	Ilahleko enikwe ixabiso	R250
(ii)	R0 – R250 000	R250
(iii)	R250 001 – R500 000	R500
(iv)	R500 001 – R1 000 000	R1 000
(v)	R1 000 001 – R5 000 000	R2 000
(vi)	R5 000 001 – R10 000 000	R4 000
(vii)	R10 000 001 – R50 000 000	R8 000
(viii)	Ngaphezulu kwama-R50 000 000	R16 000

(2) Isixamali sesohlwayo kwintsika 3 siza kongezwa ngokuzenzekela ngesixamali esifanayo kwinyanga nenyanga, okanye inxalenye yaso, leyo umntu asilela ukuyilungisa yokungathobeli kwithuba leentsuku ezingama-30 emva —

- (a) komhla wokuthunyelwa kwexabiso lwesohlwayo, apho u-SARS enedilesi yangoku yomntu yaye enakho ukuthumela ixabiso, kodwa ngokuphelela kumda weenyanga ezingama-35 emva komhla wokuthunyelwa;
- (b) umhla wokungathobeli apho u-SARS engenayo idilesi yangoku yomntu yaye engenakho ukuthumela ixabiso lesohlwayo, kodwa ngokuphelela kumda weenyanga ezingama-47 emva komhla wokungathobeli.

(3) Abantu abalandelayo, ngaphandle kwabo abangena phantsi komba (viii) woLuhlu okanye abo abangarhwebanga ngethuba lonyaka wokunika ixabiso, bathathwa bengena phantsi komba (vii) woLuhlu:

- (a) inkampani ebhaliswe kwi-stock exchange esamkelweyo njengoko kuchaziwe kumhlathi 1 weShedyuli yesiBhozo yomThetho;
- (b) inkampani leyo zizonke izamkelo okanye iinzuzo zayo zonyaka owandulelayo zidlula ama-R500 ezigidi; okanye
- (c) inkampani ebumba inxalenye yeqela leenkampani njengoko kuchazwa kwicandelo 1 lomThetho qelo elo liquka inkampani echaziweyo kumba (a) okanye (b).

(4) UKhomishina unakho, ngaphandle kwemeko apho abantu abachazwe kwimiba (a) ukuya ku- (c) yomhlatshana (3), apho ingeniso erhafisekayo yomntu ofanelekileyo yonyaka owandulelayo ingaziwa okanye ukuba umntu ebengenguye umrhafi kuloo nyaka—

- (a) ukuwisa isohlwayo ngokomba (ii) wentsika 1 yoLuhlu; okanye
- (b) ukuqikelela isixamali sengeniso erhafisekayo yomntu ofanelekileyo yonyaka owandulelayo ngokusekwe kulwazi olufumanekayo yaye awise isohlwayo ngokomba osebenzayo kwintsika 1 yoLuhlu.

(5) Apho, ngokumiselwa kwengeniso ngqo erhafisekayo yomntu ngokuphathelele kulowo isohlwayo besiwiswe ngokomhlatshana (4), kubonakala ukuba umntu onjalo ungena phantsi komnye umba kwintsika 1 yoLuhlu, kufuneka isohlwayo silungiswe ngokomba osebenzayo kwintsika 1.

### *Isahlulo III – iPersenti eSekwe kwisoHlwayo*

#### **6 iPersenti esekwe kwisoHlwayo sokungathobeli**

Ukuba uKhomishina wanelisekile ukuba isiseko senyaniso sokuthobela nakuphi okuchaziweyo kulo mhlathshana sikhona, uKhomishina, ngaphezulu kwesinye nasiphi isohlwayo, inzala okanye intlawuliso leyo umntu anokuba noxanduva lwayo phantsi kwale mimiselo okanye umThetho, angawisa isohlwayo esilingana nepersenti ezilishumi:

- (a) zesixamali serhafu yabasebenzi leyo umqeshi asilela ukuyihlawula njengoko naxa kufunwa phantsi komThetho;
- (b) yesixamali sisonke serhafu yabasebenzi etsaliweyo okanye ebanjiweyo, okanye ebekufanele ukuba itsaliwe okanye ibanjiwe, ngumqeshi ukuphuma kumvuzo wabasebenzi, apho umqeshi esilela ukuthumela ingxelo yerhafu yabasebenzi njengoko naxa kufunwa ngumThetho; okanye
- (c) zesixamali serhafu yokubambisa leyo umrhafi werhafu yokubambisa asilela ukuyihlawula njengoko naxa kufunwa phantsi komThetho.

#### *Isahlulo IV – linkqubo*

### **7 linkqubo zokuwisa isohlwayo**

(1) Isohlwayo esiwiswa phantsi komhlathi 5 okanye 6 siwiswa ngendlela yesohlwayo sokunika ixabiso, yaye apho isohlwayo sokuxabisa senziwe, uKhomishina kufuneka anike isaziso sokuxabisa kumntu ngefomathi njengoko enokuthatha isigqibo, kuquka okulandelayo:

- (a) Ukungathobeli okuphathelele kwixabiso lesohlwayo nexesha laso;
- (b) isixamali sesohlwayo esinikwe ixabiso;
- (c) umhla efuneka ngawo intlawuli yesohlwayo;
- (d) ukunyuka okuzenzekelayo kwesohlwayo; kunye
- (e) isishwankathelo seenkqubo zesicelo soxolelo lwesohlwayo.

(2) Isohlwayo sihlawuleka sakuba sinikwe ixabiso yaye kufuneka sihlawulwe ngomhla okanye phambi komhla esifuneka ngawo oxeliweyo kwisaziso sokuxabisa isohlwayo.

(3) Kangangoko kungabonelelwanga ngenye indlela kule mimiselo, iinkqubo zokunika ixabiso, impikiso, isibheni, intlawulo, nokufunyanwa kwakhona kwerhafu, neminye imigaqo yemo yenkqubo enxulumene nerhafu, iyasebenza neenguqu ezifunekayo kwizohlwayo ezinikwe ixabiso phantsi kwale mimiselo.

## 8 linkqubo zokucela uxolelo

(1) Umntu onentlungu sisohlwayo esinikwe ixabiso, ngomhla okanye phambi komhla efuneka ngawo intlawulo yesohlwayo esinikwe ixabiso, ngefomu okanye indlela (kuquka neye-elektroniki) njengoko imiselwe nguKhomishina, angacela uKhomishina ukuxolela isohlwayo ngokweSahlulo V.

(2) Isicelo soxolelo kufuneka siquke —

- (a) Inkcazo yeemeko ezithintele umntu ekuthobeleni isibophelelo esifanelekileyo phantsi komThetho ngokunxulumene nesohlwayo esiwisiweyo; kwakunye
- (b) namaxwebhu axhasayo nolwazi njengoko kunokufunwa nguKhomishina kwifomu emiselweyo.

(3) Ngethuba lexesha eliqala ngosuku uKhomishina efumana isicelo soxolelo, neliphela kwiintsuku ezingama-30 emva kokuba isaziso sinikiwe sesigqibo sikaKhomishina, akukho manyathelo okuqokelela isixamali sesohlwayo anokuthathwa ngaphandle xa uKhomishina ekholwa ngokwamkelekileyo ukuba kukho —

- (a) ingozi yokuchithwa kweempahla ngumntu ochaphazelekayo; okanye
- (b) ubumenemene obubandakanyekayo kwintsusa yokungathobeli okanye izizathu zoxolelo.

(4) UKhomishina angolula ixesha elichaziweyo kumhlathana (1) apho uKhomishina ethe waneliseka ukuba—

- (a) ukungathobeli okuthethwa ngako sisehlo sokungathobeli esichaziwe kumhlathi 10 okanye 11, kwanokuthi imeko ezamkelekileyo zikhona zokwamkelwa emva kwexesha lesicelo soxolelo; okanye
- (b) imeko echazwe kumhlathi 12(2) yenze umntu angabinakho ukuthumela isicelo ngexesha.

*Isahlulo V – Amancedo***9 Uxolelo lwesohlwayo sokusilela ukubhalisa**

Apho isohlwayo siwiswe kumntu ngenxa yokusilela ukubhalisa okanye ukwazisa uKhomishina ngokutshintsha kwedilesi njengoko naxa kufunwa phantsi komThetho, uKhomishina angaxolela isohlwayo sisonke okanye inxalenye yaso—

(a) ukusilela —

(i) ukubhalisa kufunyaniswe ngenxa yokuba umntu eye kwa-SARS ngokuzithandela; okanye

(ii) ukwazisa u-SARS ngokutshintshwa kwedilesi kulungiswe ngumntu phambi kokuba u-SARS aqaphele ngokutshintshwa kwedilesi; kwanokuthi

(b) umntu uthumele zonke iingxelo zerhafu ezifunwa nguKhomishina phantsi komThetho.

**10 Uxolelo lwesohlwayo lwesehlo esincinane okanye sokuqala sokungathobeli**

Apho isohlwayo siwisiwe ngokunxulumene —

(a) nesehlo sokuqala sokungathobeli esichazwe kumhlathi 4 okanye 6;

(b) isehlo sokungathobeli esichazwe kumhlathi 4 apho ithuba lokungathobeli lingaphantsi kweentsuku ezisi-7; okanye

(c) isehlo sokungathobeli esichazwe kumhlathi 6 esibandakanya isixamali esingaphantsi kwama-R2 000 okanye apho ixesha lokungathobeli lingaphantsi kweentsuku ezisi-7,

uKhomishina, ngokunxulumene nesohlwayo esiwisiweyo phantsi komhlathi 5 okanye 6, angaxolela isohlwayo, okanye inxalenye yaso apho kufanelekile, apho uKhomishina ethe waneliseka ukuba —

(i) zikhona iimeko ezamkelekileyo zokungathobeli; yaye

(ii) ukungathobeli okuthethwa ngako kulungisiwe.

## 11 Uxolelo lwesohlwayo kwiimeko ezingaqhelekanga

(1) Kufuneka uKhomishina, wakufumana isicelo soxolelo, axolele isohlwayo okanye apho kufanelekile inxalenye yaso, ukuba uKhomishina wanelisekile ukuba imeko enye okanye ezingaphezulu ezichazwa kumhlatshana (2) wenze umntu lowo owiselwe isohlwayo akabinakho ukuthobela isibophelelo esifanelekileyo phantsi komThetho.

(2) iimeko ekubhekiswa kuzo kumhlatshana (1), kungaquki imeko ebangwa ngumntu owenza isicelo soxolelo ngenjongo eyodwa okanye eyona iphambili ikukufumana uxolelo phantsi kwalo mhlathi, ziphelele kwezilandelayo—

- (a) intlekele yendalo okanye eyenziwe ngabantu;
- (b) udushe lwezintlalo okanye ukuphazanyiswa kweenkonzo;
- (c) ukugula okanye ingozi enobuzaza;
- (d) uxinzelelo olunobuzaza lwezovakalelo okanye lwezengqondo;
- (e) nazi iphi izenzo ezilandelayo ezenziwa yi-South African Revenue Service:
  - (i) impazamo yokuthatha iinkcukacha;
  - (ii) ubambezelo lokuhlela;
  - (iii) Ubonelelo lolwazi olungachanekanga kupapasho olusemthethweni olukhutshwe ngu-SARS;
  - (iv) ukubambezela ukubonelela ngolwazi umntu nawuphi na; okanye
  - (v) ukusilela kuka-SARS ukubonelela ngexesha elaneleyo lokusabela ngokwaneleyo kwisicelo solwazi olunikwa ngu-SARS; okanye
- (f) ubunzima obunobuzaza bezemali, obufana:
  - (i) nemeko yomntu oswela iimfuneko zesiseko zokuphila;
  - (ii) kwimeko yeshishini, ingozi yangoko nangoko yokuba ukuqhubeka kokusebenza kweshishini nokuqhubeka kwengqesho yabasebenzi balo kusengozini; okanye
- (g) nayiphi enye imeko yobuzaza obufanayo.

## 12 Isohlwayo esinikwe ixabiso ngokungachanekanga

Ukuba uKhomishina wanelisekile ukuba isohlwayo besinganikwanga ixabiso ngokwale mimiselo, uKhomishina, kwithuba leminyaka emithathu yokuxabisa isohlwayo, angakhupha ixabiso eliguqulwe ngokufanelekileyo.

## 13 Impikiso nesibheno

(1) Izigqibo ezilandelayo zeKhomishina zinokuba phantsi kwempikiso nesibheno—

- (a) isohlwayo esinikwe ixabiso apho impikiso inxulumene nempikiswano yenyano; okanye
- (b) isigqibo seKhomishina sokungaxoleli isohlwayo sisonke okanye inxalenye yaso.

(2) Apho uKhomishina elandula impikiso ngokuchasene nesigqibo esichazwe kumhlatshana (1), umntu unokufaka isibheno ngokuchasene nokungavumeli impikiso.

### *Isahlulo VI – Imicimbi engalindelekanga nencedisayo*

## 14 Ukusetyenziswa kwemimiselo

(1) Le mimiselo isebenza kukungathobeli—

- (a) ngomhla okanye emva komhla wokungena entsebenzweni kwale mimiselo; okanye
- (b) ngenxa yokusilela okuqhubekayo komntu ukuthobela isibophelelo esikhoyo ngomhla le mimiselo ingene entsebenzweni, kwimeko apho umhla wokungathobeli wenzeke ngawo uza kuthathwa njengomhla weentsuku ezingama-90 emva kokuba le mimiselo ingene entsebenzweni, okanye ixesha elidana njengoko uKhomishina enokumisela kwi-*Gazethi*.

(2) Ekumiseleni ixesha lokungathobeli ngeenjongo zomhlathi 5(2), ukungathobeli okwenzeka phambi kokuba le mimiselo ingene entsebenzweni alinakuthathelwa ingqalelo.

#### **15 Umhla wokuSebenza**

Le mimiselo iza kungena entsebenzweni—

- (a) ngaphandle komhlathi 6, ngomhla woku- 1 Januwari 2009; yaye
- (b) ngokuphathelele kumhlathi 6, ngomhla lowo amacandelo afanelekileyo eBhili ye-Revenue Laws Second Amendment Bill, 2008, aya kungena entsebenzweni.



No. 1404

31 December 2008

**NDIVHADZO YA MUVHUSO  
TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE**

**NDANGULO DZO BVISWA NGA FHASI HA KHETHEKANYO 75B YA MULAYO  
WA MUTHELO WA MBUELO WA, 1962, U RANDELA NDAṬISO ZWI TSHI  
ELANA NA U SA TEVHEDZA**

U ya nga khethekanyo 75B ya Mulayo wa Muthelo wa Mbuelo, wa 1962, Nṅe, Trevor Andrew Manuel, Minisiṭa wa zwa Gwama, ndi fhanu u randela Shedulu kha zwi tevhelaho:

- (i) ndaṭiso dza ndaulo dzine Khomishinari a nga dzi tea;
- (ii) maitete ane a tea u tevhedzwa nga Khomishinari kha u tea ndaṭiso;
- (iii) maitete a u wana thulo ine ya vha hone kha muthu zwi tshi elana na muthu we a tetshelwa ndaṭiso;
- (iv) ndi kha nyimele dzifhio hune Khomishinari phumula ndaṭisoa yo tewaho; na
- (v) mafhungo a thikhedzo kana a zwiwo o teaho u swikelela ndaṭiso yo teaho kha muvhuso.

**T. A. MANUEL  
MINISIṬA WA ZWA GWAMA**

**SHEDULU****MUTEVHE***Tshipiḁa 1 – Nyangaredzo*

1. Thalutshedzo
2. Ndivho

*Tshipiḁa II-Mutengo wo vhwahwo wa ndaḁiso*

3. Mutheo wa mutengo wo tewahwo wa ndaḁiso
4. U sa tevhwedza mutengo wa ndaḁiso wo vhwahwo
5. Thebulu ya mutengo wa ndaḁiso wo vhwahwo

*Tshipiḁa III-Phesenthe yo ḁisendekahwo nga ndaḁiso*

6. Phesenthe yo ḁisendekahwo nga ndaḁiso zwi tshi ya kha u sa tevhwedza

*Tshipiḁa IV – Maitele*

7. Maitele a u tea ndaḁiso
8. Maitele a u ita khumbelo ya tshedele ine ya tea u badelwa

*Tshipiḁa V – Madzilafho*

9. Tshedele ya ndaḁiso ya u kundelwa u ḁinwalisa
10. Mutengo wa tshedele ya ndaḁiso ine ya tea u badelwa kana tshiwo tsha u thoma tsha u sa tevhwedza
11. Tshedele ya ndaḁiso kha nyimele dzi so ngo ḁoweleahwo
12. Ndaḁiso dzi songo asesiwihwahwo zwone
13. U hanedza na u ita khumbelo

*Tshipiḁa VI – Mafhungo a thikhedzo na a zwiwo*

14. U shumiswa ha ndangulo
15. Datumu ya u thoma u shuma

*Tshipiḁa 1 – Nyangaredzi***1 Ṭhalutshedzo**

Hu tshi itelwa iyi ndangulo, nga nḁani ha musi zwo sumbedziswa nga inwe nḁila, ipfi kana ṭhalutshedzo ye ya ḁetshedzwa kha Mulayo wa Muthelo wa Mbuelo, wa 1962, hu na ṭhalutshedzo yo ḁetshedzwaho, na—

**'ndaṭiso ya ndaulo'** kana **'ndaṭiso'** zwi amba ndaṭiso yo tewaho nga Khomishinari u ya nga idzi ndangulo;

**'Khomishinari'** zwi amba Khomishinari wa Tshumelo ya Muthelo wa Mbuelo ya Afrika Tshipembe;

**'tshiwo tsha u thoma'** zwi amba tshiwo tsha u sa tevhedza nga muthu we ha si vhe na u aseswa ha ndaṭiso nga fhasi ha idzi ndaulo dzo yo bviswa phanḁa ha minwedzi ya 36, arali zwi tshi katela tshiwo tsha u sa tevhedza tsha zwithu zwi fanaho kana lushaka lwo fhambanaho, kana hu tshi itelwa iyi ṭhalutshedzo kana asesimende ya ndaṭiso ye ya phumulwa uya nga kha phara 11 i tea u sa dzhielwa nṭha;

**'khandido ya tshiofisi'** zwi amba tsheo ya tshitshavha ine ya vhofha, notsi dza ṭhalutshedzo, notsi dza ndovhololo kana mafhungo o bviswaho nga nyandadza mafhungo nga Ofisi ya Khomishinari;

**'asesimennde ya ndaṭiso'** zwi amba asesimennde u ya nga —

- (i) ndaṭiso fhedzi; kana
- (ii) Muthelo na ndaṭiso zwine zwa aseswa nga tshifhinga tshithihi;

'**nwaha wa u rangela**' zwi amba **nwaha wa asesimennde phanda** ha **nwaha wa asesimennde** nga tshifhinga tshine ndatiso ya khou aseswa;

'**khumbelo ya tshelede ine ya tea u badelwa**' zwi amba khumbelo ya tshelede ine ya tea u badelwa ya ndatiso ye ya netshedzwa u ya nga phara 8; na

'**Mulayo**' zwi amba Mulayo wa Muthelo wa Mbuelo, wa 1962 (Mulayo wa Nomboro 58 wa 1962).

## 2 **Ndivho**

Ndivho ya idzi ndangulo ndi uvhona zwauri—

- (a) hu na u tevhedza zwi hulwane Mulayo wo netshedzwaho na ndaulo yo teaho ya sisiteme ya muthelo; na
- (b) ndatiso inwe na inwe i kho tewa hu sina u dzhia sia, nga ndila i fanaho na nga ndila yo teaho ndeme ya mulandu wa u sa tevhedza.

### *Tshipiḁa II – Mutengo wo vhwahaho wa ndatiso*

## 3 **Mutheo wa mutengo wo tewaho wa ndatiso**

Arali Khomishinari a fushea uri ngoho ya mutheo wa u sa tevhedza nga muthu o taluswaho kha phara 4 ndi ya vhukuma, hu songo dzheniswa hunwe u sa tevhedza ho taluswaho kha phara 6, Khomishinari a nga ta ndatiso yo teaho u ya nga Thebulu ire kha phara 5.

**4 U sa tevhedza u ya nga mutengo wa ndatso wo vhwahwo**

U sa tevhedza u ya nga phara 3 ndi—

- (a) u kundelwa u diŋwalisa sa mutheli kana u diŋwalisa sa musi vha tshi todeŋa uri vha ite ngauralo nga Mulayo;
- (b) u kundelwa u diŋvhadza Khomishinari nga ha tshanduko ya diresi kana zwiŋwe zwidodombedzwa musi zwi tshi khou todiwa nga u ya Mulayo;
- (c) u kundelwa nga khamphani u thola muofisiri wa tshitshavha; u ta fhethu ha tshumelo kana fhethu hune ŋdiŋvhadzo kana maŋwalwa zwa do iswa hone, u dzudza ofisi ya muofisiri wa tshitshavha yo dala, u dzudza fhethu ha tshumelo kana ŋdisedzo ya ŋdiŋvhadzo; kana u diŋvhadza Khomishinari nga ha tshanduko iŋwe na iŋwe kana muofisiri wa tshitshavha kana fhethu ha tshumelo kana ŋdisedzo ya ŋdiŋvhadzo musi zwi tshi todiwa nga Mulayo;
- (d) u kundelwa u ŋetshedza fomo dza muthelo, kana maŋwe maŋwalwo ane a elana; kana mafhungo na musi a tshi toda nga fhasi ha Mulayo;
- (e) u kundelwa u dadza, u bvedza kana u ita uri mafhungo avhe hone, maŋwalwa kana zwithu musi zwi tshi todwa nga Mulayo;
- (f) u kundelwa u fhindula kana u fhindula mbudziso yo livhiswaho kha muthu musi zwi tshi todwa nga Mulayo;
- (g) u kundelwa u dzhenela kana u ŋetshedza vhuŋanzi musi zwi tshi todwa nga Mulayo;
- (h) u kundelwa nga mutholi u diŋvhadza SARS tshanduko ya diresi kana ngoho ya uri a vha tsha vha mutholi musi zwi tshi todwa ngauralo nga Mulayo;

- (i) u kundelwa nga mutholi u netshedza na u bvisela khangala ha n'wedzi nga n'wedzi ha muthelo wa mutholwa musu zwi tshi toḡwa nga Mulayo;
- (j) u kundelwa nga mutholi u bvisela khangala zwidombedzwa zwa mutholwa;
- (k) u kundelwa u netshedza tḡhanziela ya muthelo wa mutholwa khamutholwa muthihi kana vhanzhi musu zwi tshi toḡwa ngauralo nga Mulayo;
- (l) u iswa nga mutholwa tḡhanziela ya muthelo wa mutholwa u hanedzana na tḡhoḡea ya uri mutholi u fanela u thoma a netshedza fomo ya muthelo wa mbuelo musu zwi tshi toḡwa ngauralo nga Mulayo;
- (m) u kundelwa ha mutheli wa tshenetsho tshifhinga, ane a tea u badela muthelo wo ḡowelelaho zwi tshi ya kha mutengo wa mbuelo ine ya theliswa kana muthelo wa mbuelo une wa khou hambulelwa musu u tshi toḡwa ngauralo nga Mulayo; kana
- (n) u sa tevhedza huḡwe na huḡwe pfanelo dzo tewaho nga Mulayo; nga nḡdani ha idzo ndaḡiso dzi re nga fhasi ha khethekanyo 80S, phara 5(5) ya Sheduḡu ya Vhuḡa kana phara 17(4) ya Sheduḡu ya Fumisumbe ya Mulayo.

## 5 Thebuḡu ya mutengo wa ndaḡiso wo vhwahō

(1) Hu tshi itelwa u sa tevhedza ho tḡaluswaho kha phara 4, Khomishinari a nga ta ndaḡiso yo teaho u ya nga Thebuḡu i tevhelaho—

**Thebuju A: Thebuju ya mitengo wa ndatiso wo vhwahwo**

<b>1</b> <b>Tshiteriwa</b>	<b>2</b> <b>U aseswa ndozwo kana mbuelo ya muthelo une wa thelisiwa nga riwaha u tevhelaho</b>	<b>3</b> <b>Ndatiso</b>
(i)	Ndozwo yo aseswaho	R250
(ii)	R0 – R250 000	R250
(iii)	R250 001 – R500 000	R500
(iv)	R500 001 – R1 000 000	R1 000
(v)	R1 000 001 – R5 000 000	R2 000
(vi)	R5 000 001 – R10 000 000	R4 000
(vii)	R10 000 001 – R50 000 000	R8 000
(viii)	Ntha ha R50 000 000	R16 000

(2) Mutengo wa ndatiso kha kholumu 3 u do gonya nga mutengo u fanaho riwedzi muñwe na muñwe, kana tshipiqa tsha zwenezwo, arali muthu a kundelwa u lulamisa u sa tevhedza hawe kha maduvha a 30 nga murahu ha—

- (a) datumu ya ndisedzo ya aseseimennde ya ndatiso, hune SARS ya vha na diresi ya zwino ya muthu na uri i a kona u netshedza asesimennde, fhedzi i guma kha miñwedzi ya 35 nga murahu ha datumu ya ndisedzo;
- (b) datumu ya u sa tevhedza hune SARS ya vha i si na diresi ya zwino ya muthu na uri a i koni u netshedza asesimennde ya ndatiso, fhedzi i guma kha miñwedzi ya 47 nga murahu ha datumu ya u tevhedza.

(3) Vhathu vha tevhelaho, nga nndani ha avho vhane vha vha nga fhasi ha tshitenwa (viii) tsha Thebuji kana avho vhe vha si vhambadze nga tshifhinga tsha n̄waha wa asesimennde, sa musu u tshi dzhiiwa nga fhasi ha tshiteña (vii) tsha Thebuju:

- (a) khamphani i re kha mutevhe fhethu hune ha rengiswa mikovhe hune ha dzhielwa n̄tha sa zwe ya t̄alusiswa zwone kha phara 1 ya Shedulu ya Vhumalo ya Mulayo;
- (b) khamphani ine zwothe zwo t̄anganedzwaho kana zwo waniwaho kha n̄waha u tevhelaho zwi fhira R500 milioni; kana
- (c) khamphani ine ya vhumba tshipiḡa tsha tshigwada tsha dzikhamphani sa zwo t̄alutshedziswa zwone kha khethekanyo 1 ya Mulayo hune tshigwada tsha katela khamphani yo t̄aluswaho kha tshitenwa (a) kana (b).

(4) Khomishinari a nga, nga nndani ha musu vhathu vho t̄aluswaho u ya nga tshitenwa (a) u swika (c) kha phara (3); hune mbuelo ine ya theliswa ya muthu o teaho ya n̄waha u tevhelaho a i ḡivhei kana uyo muthu a si mutheli nga wonoyo n̄waha—

- (a) u tea ndaḡiso u ya nga tshitenwa (ii) tsha khoḡumu 1 tsha Thebuju ; kana
- (b) Mutengo une wa kho u anganyelwa wa mbuelo ine ya theliswa ya muthu o teaho kha n̄waha u tevhelaho zwo ḡi sendeka nga mafhungo na u tewa ha ndaḡiso u ya nga kushumisele kwa khoḡumu 1 ya Thebuju.

(5) Hune, musu ho no tiwa mutengo wa mbuelo ine ya theliswa wo teaho wa muthu o tetshelwaho ndaḡiso u ya nga phara (4), zwi vhoneala u nga ri muthu uyo u



nga fhasi ha khojumu 1 ya Thebulu, ndatiso i fanela u shandukiswa u ya nga tshitenwa tsho tewaho tsha khojumu 1.

*Tshipiḁa III – Phesenthe yo ḁsendekaho nga ndatiso*

**6 Phesenthe yo ḁsendekaho nga ndatiso zwi tshi ya kha u sa tevhedza**

Arali Khomishinari a fushea uri ngoho ya mutheo wa u sa tevhedza nga muthu o ḁaluswaho kha iyi phara ḁhukhu ndi ya vhukuma, Mukhomishinari a nga, a tshi khou ḁadzisa kha ndatiso inwe na inwe, muingapfuma kana mbadeliso dzine muthu a nga tea u dzi badela nga fhasi ha idzi ndangulo kana Muvlayo, u ta ndatiso ine ya lingana na phesenthe dza fumi dza:

- (a) mutengo wa muthelo wa mutholwa we mutholi a kundelwa u badela musi zwi tshi ḁodea ngauralo nga Mulayo;
- (b) ḁhanganyelo yoḁhe ya mutengo wa muthelo wa mutholwa wo ḁuswaho kana wo dzhiwaho, kana we wavha wo tea wo dzhiwa kana wo ḁuswa, nga mutholi kha tshelede ye ya badelwa vhatholwa, musi mutholi o kundelwa u ḁetshedza fomo ya muthelo ya mutholwa musi zwi tshi ḁodwa nga Mulayo; kana
- (c) mutengo wa muthelo wa tshenetsho tshifhinga we mutheli wa tshifhinga tshenetsho a kundelwa u badela musi zwi tshi ḁodea ngauralo nga Mulayo.

*Tshipiḁa IV – Maitele***7 Maitele a u tea ndaḁiso**

(1) Ndaḁiso ye ya tewa nga fhasi ha phara 5 kana 6 i khou tewa nga ndila ya ndaḁiso, he ha itwa asesimennde ya ndaḁiso; Khomishinari u fanela u nea ndivhadzo ya asesimennde nga ndila ine a nga dzhia tsheo ngayo kha muthu hu tshi katelwa zwi tevhelaho:

- (a) u sa tevhedza u ya nga asesimennde ya ndaḁiso ye ya aseswa;
- (b) mutengo wa ndaḁiso yo aseswaho;
- (c) datumu ine ndaḁiso ya tea u badelwa ngayo;
- (d) U gonya hune ha sokou itea ha ndaḁiso; na
- (e) maṛweledzo a maitele a u hambela mutengo une wa tea u badelwa wa ndaḁiso.

(2) Ndaḁiso i ḁo tea u badelwa u ya nga asesimende na uri i tea u badelwa nga kana phanda ha datumu ine ya tea u badelwa ngayo yo bulwa kha ndivhadzo ya asesimennde ya ndaḁiso.

(3) Kha zwithu zwi songo netshedzwaho kha idzi ndangulo, maitele a asesimennde, u hanedza, khumbelo, u badela, na u wana murahu muthelo, na huṛwe u netshedzwa ha maitele a zwithu zwine zwa elana na muthelo, u humiswa na tshanduko dzo teaho dza asesimennde ya ndaḁiso nga fhasi ha edzi ndangulo.

## 8 Maitele a u ita khumbelo ya tshelede ine ya tea u badelwa

(1) Muthu o itaho mbilaelo ya asesimennde ya ndat̡iso a nga, nga kana phan̡a ha datumu ya mbadelo kha asesimennde ya ndat̡iso, nga yeneyo n̡dila ( hu tshi katelwa ya eḽekithironikhala) sa zwine zwa nga randeliswa zwone nga Khomishinari, u humbela Khomishinari u sa badela ndat̡iso kha Tshipiḽa V.

(2) Khumbeloya tshelede ine ya tea u badelwa i katela—

- (a) u ṽalusa nyimele ye ya thithisa muthu kha u tevhedza p̡anelo dzo teaho dza mulayo he ndat̡iso ya vha yo no tiwa; na
- (b) maṽwalo a u tikedza na mafhungo ane a ṽoḽiwa nga khomishinari kha fomo yo randelwaho.

(3) Nga tshifhinga tsho no thoma nga datumu ye Khomishinari a ṽanganedza khumbelo ya tshelede ine ya tea u badelwa, ine ya guma kha maḽuvha a 30 nga murahu ha u ṽetshedzwa ha n̡divhadzo ya tsho ya Khomishinari, a huna maga a u kuvhanganya hu tshi itelwa mutengo wa ndat̡iso ane a dzhiwa nga n̡ḽani ha musi Khomishinari a na zwiitisi zwine zwa p̡adza zwauri hu na —

- (a) khohakhombo ya u ngalangadza ndaka nga muthu onoyo; kana
- (b) vhufhura vhu katelwaho kha u sa tevhedza ha mathomo kana zwiitisi zwa tsheledze ine ya tea u badelwa.

(4) Khomishinari a nga engedza tshifhinga tsho ṽaluswaho kha phara (1) hune Khomishinari a vha a tshi khou fushea nga—

- (a) mafhungo a u sa tevhedza ndi tshiwo tsha u sa tevhedza tsho ṽaluswaho kha phara 10 kana 11; na uri zwiitisi zwa u vha hone ha nyimele kha u ṽanganedza u lenga khumbelo ya tshelede ine ya tea u badelwa; kana

- (b) nyimele yo taluswaho kha phara 12(2) yo netshedzwaho muthu a sa koni u netshedza khumbelo ine ya netshedzwa nga tshifhinga.

*Tshipiḁa V – Madzilafho*

**9 Tshelede ya ndaḁiso ya u kundelwa u ḁinwalisa**

Hune ndaḁiso ya vha yo tiwa kha muthu we a kundelwa u ḁinwalisa kana u ḁivhadza Mukhomishinari nga ha u shandukiswa ha ḁiresi musi zwi tshi ḁoḁea ngauralo nga Mulayo, Khomishinari a nga ita uri ndaḁiso i songo fhelelaho kana tshipiḁa arali—

- (a) u kundelwa u—
- (i) ḁinwalisa ho wanululwa nga uri muthu o ya kha SARS nga u tou funa; kana
  - (ii) u ḁivhadza SARS nga ha tshanduko ya diresi zwo lulamiswa nga muthu phanḁa ha musi SARS i tshi dzhiela nḁha u shandukiswa ha ḁiresi; na
- (b) Muthu o ḁadza fomo dza muthelo dzoḁhe dziene dza ḁoḁea nga Khomishinari nga fhasi ha mulayo.

**10 Mutengo wa tshelede ya ndaḁiso ine ya tea u badelwa kana tshiwo tsha u thoma tsha u sa tevhedza**

Hune ndaḁiso ya tewa zwi tshi elana na—

- (a) tshiwo tsha u thoma tsha u sa tevhedza tsho randelwaho kha phara 4 kana 6;

- (b) tshiwo tsha u thoma tsha u sa tevhedza tsho randelwaho kha phara 4 hune tshifhinga tsha u sa tevhedza ndi maḁuvha a re fhasi ha 7; kana
- (c) tshiwo tsha u thoma tsha u sa tevhedza tsho randelwaho kha phara 6 hune ha katela mutengo u re fhasi ha R2 000 kana hune tshifhinga tsha u sa tevhedza ndi maḁuvha a re fhasi ha 7,

Khomishinari a nga, kha ndaḁiso yo tiwaho nga fhasi ha phara 5 kana 6, a nga ita uri ndaḁiso i sa badelwe, kana tshipiḁa kha zwenezwo tsho teaho, hune Khomishinari a fuswa nga —

- (i) zwiitisi zwine zwa sa pfadze kha u sa tevhedza; na
- (ii) u sa tevhedza zwo bviswaho zwo lulamiswaho.

## 11 Tshelede ya ndaḁiso kha nyimele dzi so ngo ḁoweleaho

(1) Khomishinari a nga, musi a tshi tou ḁanganedza khumbelo ya tshelede ine ya tea u badelwa, ita uri ndaḁiso i sa tsha badelwa kana hune zwa konadzea tshipiḁa tsha zwenezwo, arali Khomishinari a tshi fushea ngauri tshithihi kana vhunzhi ha nyimele dzo ḁaluswaho kha phara ḁhukhu (2) zwo netshedza muthu we ndaḁiso yavha yo tiwa kae a sa koni u tevhedza pfanelo dzo tiwaho nga Mulayo.

(2) Nyimele yo livhiswaho kha phara (1), hu sa katelwi nyimele dzo vhangwa nga muthu ane a khou ita khumbelo ya tshelede ine ya tea u badelwa kana muhumbulo muhulwane wa u wana tshelede ine ya tea u badelwa nga fhasi ha iyi phara, zwi bvelela fhedzi kha zwitevhelaho—

- (a) tshinyalelo yo bveledzwaho nga mupo kana muthu;
- (b) u thiswisa ha tshumelo dza muvhuso;
- (c) khombo kana vhulwadze vhu shushaho;
- (d) mutsiko muhulwane wa muhumbulo kana vhupfiwa;

- (e) muṛiwe wa milayo i tevhelaho wa Tshumelo ya Muthelo ya Afrika Tshipembe:
- (i) vhukhakhi ha u khaphutshara;
  - (ii) u lenga u shumiswa;
  - (iii) u ṅetshedza mafhungo a si a vhukuma khakhandiso ya tshiofisi yo bviswaho nga SARS;
  - (iv) u lenga kha u ṅetshedza mafhungo kha muthu muṛiwe na muṛiwe; kana
  - (v) u kundelwa nga SARS u ṅetshedza tshifhinga tsho teaho kha u fhindula ho teaho kha khumbelo ya mafhungo nga SARS;kana
- (f) vhukondzi vhuhulwane siani ḽa zwa masheleni, u fana na:
- (i) kha nyimele ya muthu nga eṭhe, u shaya ṭhoḽea dza mutheo dza zwithu zwa vhutshlo;
  - (ii) kha vhubindudzi, khombo ya shishi hune u bvela phanḽa na bindu na u bvela panḽa na mushumo wa vhatholwa zwi nga vha khomboni; kana
- (g) dziṛwe nyimele dza khombo dzine dza fana.

## 12 Ndaṭiso dzi songo asesiwawaho zwone

Arali Khomishinari a fushea ngauri ndaṭiso a yo ngo aseswa u ya nga idzi ndangulo, Mukhomishinari a nga, kha miṛwaha miraru ya u aseswa ndaṭiso bvisa asesimennde yo shandukiswaho nga ndila yone.

**13 U hanedza na u ita khumbelo**

(1) Tsheo dzi tevhelaho nga Khomishinari dzi nga hanedzwa kana u itelwa khumbelo—

- (a) Asesimennde ya ndatiso hune u hanedza ha livhisa kha khanedzano; kana
- (b) tsheo nga Mukhomishinari ya uri hu sa badelwe ndatiso yothe kana nga tshipida.

(2) He Khomishinari a sa tendele u hanedza hu tshi itelwa tsheo ye ya taluswa kha phara (1), muthu a nga ita khumbelo a tshi itela u sa tendelana na u hanedza.

*Tshipida VI – Mafhungo a thikhedzo na a zwiwo***14 U shumiswa ha ndangulo**

(1) Ndangulo idzi dzi shuma kha u sa tevhedza—

- (a) nga kana nga murahu ha datumu ndangulo idzi dzi do thoma u shuma; kana
- (b) u bveledzwa nga u kundelwa tshifhinga tshothe nga muthu u tevhedza pfanelo dzine dza vha hone nga u bva nga datumu ye ndangulo idzi dza thoma u shuma, hune kha uyu mulandu datumu ya u sa tevhedza ya do bvelela ngayo i do dzhiwa sa datumu ya maduvha 90 nga murahu ha u thoma u shuma ha idzi ndangulo, kana tshifhinga tshilapfu u ya nga ndila ine Khomishinari a do randela ngayo kha Gazethe.

(2) Kha uta tshifhinga tsha u sa tevhedza hu tshi itelwa ndivho ya phara 5(2), u sa tevhedza u vha hone he ha itea phanda ha idzi ndangulo a hu nga do dzhielwa ntha.

**15 Datumu ya u thoma u shuma**

Ndangulo idzi dzi ɔo thoma u shuma nga—

- (a) nga nndani ha phara 6, nga la 1 Phando 2009; na
  - (b) u ya nga phara 6 nga tshifhinga tshe datumu ine ya vha na khethekano dzo teaho dza Mulayotimbe wo Khwiniswaho wa Vhuvhili wa Milayo ya Muthelo, wa 2008, wa ɔo thoma u shuma.
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