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## BOARD NOTICE RAADSKENNISGEWING

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### BOARD NOTICE 75 OF 2010

### FINANCIAL SERVICES BOARD

### FINANCIAL SERVICES BOARD ACT, 1990

### LEVIES ON FINANCIAL INSTITUTIONS, 2010

The Financial Services Board referred to in section 2 of the Financial Services Board Act, 1990 (Act No. 97 of 1990), hereby under section 15A of the said Act imposes the levies set out in the Schedule on financial institutions.

This Notice is called the FSB Levies on Financial Institutions, 2010.

By order of the Financial Services Board.



**A M Sithole**

**Chairperson: Financial Services Board**

### SCHEDULE

#### Definitions

1. In this Notice any word or expression to which a meaning has been assigned in any financial services law, has the meaning so assigned to it and, unless the context indicates otherwise-
  - (i) **“Board”** means the Financial Services Board referred to in the Act;
  - (ii) **“financial services law”** means the Act, and any other act referred to in paragraph (a) of the definition of “financial institution” in section 1 of the Act;
  - (iii) **“levy year”** means the period from 1 April 2010 to 31 March 2011 and, subject to this Notice and any amendment or repeal thereof, such corresponding period in succeeding years, in respect of which levies are imposed;

- (iv) **“relevant Registrar”** means the Registrar mentioned in a financial services law concerned;
- (v) **“the Act”** means the Financial Services Board Act, 1990 (Act No. 97 of 1990).

### **Imposition of levies**

2. The levy specified in an item of this Notice is hereby imposed in respect of the financial institution referred to in that item and in respect of the levy year.

### **Levy on pension funds**

3. (1) In respect of a pension fund registered or provisionally registered in terms of the Pension Funds Act, 1956 (Act No. 24 of 1956), including a pension preservation fund or a provident preservation fund as defined in section 1 of the Income Tax Act, 1962, Act No. 58 of 1962 (the “Income Tax Act”), but excluding a retirement annuity fund as defined in section 1 of the Income Tax Act, the levy is an amount of R1 138, plus an additional amount of R9,40 per member of such fund and in respect of every other person who receives regular periodic payments from such fund (excluding any member or such person, whose benefit in the fund remained unclaimed or who is a beneficiary in a beneficiary fund), or R1 883 628, which total amount is the lesser. A pension fund registered as an umbrella scheme (including collective bargaining council funds, union funds and industrial funds), must pay an additional levy of R535, in respect of each participating employer, except where an umbrella fund has been exempted by the Registrar from the payment of the levy for each participating employer. The maximum levy applies in respect of each participating employer and not in respect of the umbrella scheme as such.
- (2) The calculation of the levy referred to in subitem (1) is based on the number of members and other persons as reflected in the latest statistics furnished to the relevant Registrar in terms of any law as at 30 June of the levy year. If a transfer of members is in process and not finalised on 30 June of the levy year, the transferor must pay the levy in respect of the members to be transferred. Where the appointment of a liquidator of a fund is approved by the Registrar after 30 June of the levy year, the levy for the fund is payable in full for the levy year.

- (3) The levies referred to in subitem (1) must be paid not later than 31 August of the levy year.

#### **Levy on retirement annuity funds**

4. (1) In respect of a retirement annuity fund referred to in item 3(1), the levy is an amount of R1 138, plus an additional amount equal to 0,00762% of the value of the assets of the fund. Where the appointment of a liquidator of a fund is approved by the Registrar after 30 June of the levy year, the levy for the fund is payable in full for the levy year.
  - (2) The value of the assets of a retirement annuity fund is the value of those assets of the fund determined at the time of the valuation thereof by the insurer for the purpose of determining its liabilities excluded in item 8(2)(b) from the definition of "liabilities under unmaturing long-term policies", as well as any other assets held by the fund to enable it to meet its obligations towards its members. The calculation of the levy referred to in subitem (1) is based on the value of assets as reflected in the latest statistics furnished to the relevant Registrar in terms of any law as at 30 June of the levy year. If a transfer of members is in process and not finalised on 30 June of the levy year, the transferor must pay the levy in respect of the value of the assets for the members to be transferred.
  - (3) The calculation of the value of the assets of a retirement annuity fund must include the value of a contract, if any, in which a long-term insurer, in return for the payment of a premium, undertakes to provide policy benefits for the purpose of funding in whole or in part the liability of a retirement annuity fund to provide benefits to its members in terms of its rules.
  - (4) The levy referred to in subitem (1) which are payable by a retirement annuity fund must be paid not later than 31 August of the levy year.

#### **Levy for Pension Funds Adjudicator**

5. In respect of a pension fund registered or provisionally registered in terms of the Pension Funds Act, 1956 (Act No. 24 of 1956), including a pension preservation fund, provident preservation fund as well as a retirement annuity fund as defined in section 1 of the Income Tax Act, the levy for the Pension Funds Adjudicator is an amount of R3.85 per

member of such fund and any other person who receives regular periodic payments from such fund but excluding any member or such person whose benefit in the fund remained unclaimed. Where the appointment of a liquidator of a fund is approved by the Registrar after 30 June of the levy year, the levy for the fund is payable in full for the levy year.

This levy may be paid with the levy referred to in item 3 and is payable on the date specified in item 3(3).

#### **Levy on friendly societies**

6. With effect from 1 April 2006, any friendly society registered or provisionally registered in terms of section 3(2)(a) of the Friendly Societies Act, 1956 (Act No. 25 of 1956), is exempted from the payment of levies.

#### **Levy on short-term insurers and underwriters at Lloyd's**

7. (1) In respect of an insurer registered in terms of the Short-term Insurance Act, 1998 (Act No. 53 of 1998), to carry on short-term insurance business, the levy shall be based on estimated gross premium income, including any rebates, for the insurer's financial year ending during the period from 1 July to 31 March of the current levy year or ending during the period from 1 April to 30 June of the following levy year, adjusted after the end of its financial year in accordance with its actual audited gross premium income, including any rebates. Irrespective of the length of the financial period of the insurer, the levy shall be an amount equal to 0,12718% of the first R60 million gross premium income, including any rebates, plus 0,02936% thereafter, or R12 718, whichever total amount is the greater. The rate in force at the end of the financial period of the insurer shall be applicable for the whole of the period ending on such date.
- (2) In respect of a person appointed in terms of section 57(1) of the Short-term Insurance Act, 1998, the levy shall be based on estimated gross premium income for the calendar year ending on 31 December of the levy year, but adjusted annually after 31 December in accordance with the gross premium income which was received on behalf of underwriters at Lloyd's in the Republic for the previous calendar year as published in the Annual Report of the Registrar of Short-term Insurance. The levy shall be an amount equal to 0,12718% of the first R60 million

gross premium income plus 0,02936% thereafter, or R12 718, whichever total amount is the greater.

- (3) A short-term insurer which was registered or deemed to be registered in terms of the Short-term Insurance Act, 1998, on any day of the levy year, must pay the full levies referred to in subitem (1).
- (4) The levy based on estimated premium income shall be paid in two instalments before or on 10 June and 29 October of the levy year. The adjustment referred to in subitem (1) shall be combined with the first or second payment after the end of the insurer's financial year. In the case of Lloyd's the adjustment referred to in subitem (2) shall be combined with the October payment.

#### **Levy on long-term insurers**

8. (1) In respect of a long-term insurer which is registered or deemed to be registered in terms of the Long-term Insurance Act, 1998 (Act No. 52 of 1998), and authorised to –
  - (a) enter into one or more than one disability policy, fund policy, health policy, life policy or sinking fund policy or one or more of those policies and an assistance policy, the levy is an amount of R60 000, plus 0,00762% of the liabilities under unmaturing long-term policies; or
  - (b) enter into an assistance policy only, the levy is an amount of R6 000, plus 0,00762% of the liabilities under unmaturing long-term policies.
- (2) The expression "liabilities under unmaturing long-term policies" in subitems (1)(a) and (b) –
  - (a) means the liabilities as determined at the end of the long-term insurer's financial year which ended in the calendar year preceding the levy year, and the value of such liabilities are the gross liabilities under unmaturing policies reflected against the item "Gross policy liabilities" in column 9 of Statement C9 of the Long-term Return (set out in Annexure A of the Schedule to Board Notice 387 of 2009 in *Gazette* 32078 of 7 April 2009), or means, if the long-term insurer had no financial year which ended in the calendar year

- preceding the levy year, the gross liabilities as reflected at the end of the long-term insurer's financial year which ended in the calendar year preceding the previous levy year;
- (b) excludes the liabilities under a contract, in terms of which the long-term insurer, in return for the payment of a premium, undertakes to provide policy benefits for the purpose of funding in whole or in part the liability of a friendly society, as defined in section 1 of the Friendly Societies Act, 1956, or a pension fund organisation, as defined in section 1 of the Pension Funds Act, 1956, to provide benefits to its members in terms of its rules: Provided that such excluded liabilities do not include liabilities under a contract relating exclusively to a particular member of a friendly society or a pension fund organisation, or to the surviving spouse, children, dependants or nominees of a particular member of such friendly society or pension fund organisation.
- (3) A long-term insurer which was registered or deemed to be registered in terms of the Long-term Insurance Act, 1998-
- (a) on 1 April of the levy year, must pay the full levies referred to in subitems (1)(a) and (b) in accordance with subitem (4); or
- (b) after 1 April but not after 1 October of the levy year, must pay half the levies referred to in subitems (1)(a) and (b) in one amount as the only payment, before or on 29 October of the levy year.
- (4) The levies referred to in subitem (3)(a) must be paid in two instalments, namely –
- (a) 50% of the levy or if the actual amount is not available, a reasonable estimate of such levy based on a reasonable estimate of the value of the liabilities referred to in subitem (2), before or on 10 June of the levy year; and
- (b) the balance of the levy before or on 29 October of the levy year; and
- (c) if the payment was based on an estimate as referred to in subitem (4)(a), an adjustment in accordance with the actual value of the liabilities referred to in subitem (2) must be combined with the next levy payment after such actual value has been determined and furnished to the Board.



**Levy on independent intermediaries**

9. (1) In respect of an independent intermediary referred to in section 45 of the Short-term Insurance Act, 1998, the levy is an amount equal to 0,0143% of the total gross premiums as reported on by an auditor or accounting officer, as the case may be, in terms of regulation 4.4 of the Regulations under the Short-term Insurance Act, 1998, and which was received by the independent intermediary during the intermediary's most recent financial year on behalf of registered insurers, and underwriters at Lloyd's, or R105, whichever total amount is the greater.
- (2) The levy referred to in subitem (1), must be paid not later than 31 October of the levy year and shall be based on the total gross premiums on 31 August of each levy year as provided by the South African Insurance Association, subject to a maximum gross premium of R196 538 462, equal to a maximum total levy of R28 105.

**Levy on collective investment schemes in securities**

10. (1) In respect of collective investment schemes in securities, as referred to in the Collective Investment Schemes Control Act, 2002 (Act No. 45 of 2002), the levy is a total amount of R7 308 420, plus any amount payable in terms of subitem (2) below, for all such schemes administered by a manager registered in terms of section 42 of the said Act at any time during the levy year. The amount shall be payable in four quarterly instalments on or before 10 June, 30 September, 31 December and 31 March of the levy year. The quarterly amounts are paid on the basis of statistics as at the end of the preceding quarter and are apportioned amongst all managers registered at that date. The calculation of levies due is as follows:
- (a) 10% apportioned equally amongst all managers;
  - (b) 60% apportioned according to the number of portfolios administered by each manager; and
  - (c) 30% apportioned in proportion to the total assets administered by each manager.

- (2) If a manager is not a member of The Association for Savings and Investment SA, the amounts payable in terms of subitem (1)(a), (b) and (c) are doubled.

#### **Levy on foreign collective investment schemes**

11. (1) In respect of foreign collective investment schemes approved in terms of section 65 of the Collective Investment Schemes Control Act, 2002, the levy shall be payable in four quarterly instalments, each instalment consisting of-
- (a) an amount of R4 955, in respect of each scheme; plus
  - (b) an amount of R2 687, in respect of each portfolio, fund or sub-scheme; plus
  - (c) 0,000137193% of the net amount of assets managed on behalf of South African investors.
- (2) If a manager of an approved foreign collective investment scheme is not an associate member of The Association for Savings and Investment SA, the amounts payable in terms of subitem (1)(a), (b) and (c) are doubled.
- (3) The amounts shall be payable in four quarterly instalments on or before 10 June, 30 September, 31 December and 31 March of the levy year. The amounts are calculated on the basis of statistics as at the end of the preceding quarter, which statistics must be furnished to the Registrar within 30 days after such quarter end.
- (4) For the purposes of subitem (2) the statistics to be furnished to the relevant Registrar must contain details of all sales and redemptions or buy-backs in South Africa.
- (5) Levies are payable in respect of all months falling within any relevant quarter.

#### **Levy on collective investment schemes in property**

12. (1) In respect of a manager of a collective investment scheme in property, as referred to in the Collective Investment Schemes Control Act, 2002, the levy is an amount of R 61 328, on every portfolio.

- (2) The levy referred to in subitem (1) must be paid not later than 10 June of the levy year.

#### **Levy on collective investment schemes in participation bonds**

13. (1) In respect of a manager administering a collective investment scheme in participation bonds, registered in terms of section 53 of the Collective Investment Schemes Control Act, 2002, the levy is an amount of R6 439, plus an amount calculated by multiplying the aggregate amount owing by mortgagors on 31 December 2009, by the figure of 0,0131286%.

- (2) The levy referred to in subitem (1) must be paid not later than 10 June of the levy year.

#### **Levy on exchanges**

14. (1) In respect of the JSE Limited, an exchange licensed in terms of section 10 of the Securities Services Act, 2004 (Act No. 36 of 2004), the levy is an amount of R7 654 129.

- (2) The levy referred to in subitem (1) must be paid not later than 10 June of the levy year.

#### **Levy on authorised financial services providers**

15. (1) Subject to subitem (5), a person who is authorised in terms of section 8 of the Financial Advisory and Intermediary Services Act, 2002 (Act No. 37 of 2002), as a Category I or IV financial services provider as defined in the Determination of Fit and Proper Requirements for Financial Services Providers, 2008, excluding any such provider who is also a Category II, IIA or III provider referred to in subitem (3), must pay the levy referred to in subitem (2) on or before 31 October of the levy year.

- (2) The levy, which is subject to a maximum of R1 110 000, is calculated as follows:

- (a) a base amount of R2 550; and
- (b)  $A \times R400$

where-

A = the total number of key individuals of the financial services provider approved by the Registrar plus the total number of representatives appointed by the financial services provider, less key individuals that are also appointed as representatives, as at 31 August of the levy year.

- (3) Subject to subitem (5), a person who is authorised in terms of section 8 of the Financial Advisory and Intermediary Services Act, 2002, as a Category II, IIA or III financial services provider as defined in the Determination of Fit and Proper Requirements for Financial Services Providers, 2008, must on or before 31 October of the levy year pay a levy which is subject to a maximum of R1 110 000, and which is calculated as follows:

- (a) a base amount of R5 138; and
- (b)  $A \times R400$ ; and
- (c)  $B \times 0,0000139546$

where-

A = the total number of key individuals of the financial services provider approved by the Registrar plus the total number of representatives appointed by the financial services provider, less key individuals that are also appointed as representatives, as at 31 August of the levy year; and

B = the total value of investments managed on behalf of clients in terms of the authorisation as a financial services provider on 30 June of the levy year: Provided that investments under management held in foreign currency must be included at the exchange rate published in the Press at that date.

- (4) Subject to subitem (5), a person who is authorised in terms of section 8 of the Financial Advisory and Intermediary Services Act, 2002, as a Category I financial services provider as contemplated in subitem (1), who renders financial services only in connection with financial products belonging to Long-term Insurance Category A, referred to in subcategory 1.1 in Column One of Table A in paragraph 4(1) of the Determination of Fit and Proper Requirements for Financial Services Providers, 2008, must on or before 31 October of the levy year pay a levy subject to a maximum of R1 110 000, and which is calculated as follows:

- (a) a base amount of R2 550; and
- (b)  $A \times R200$

where-

A = the total number of key individuals of the financial services provider approved by the Registrar plus the total number of representatives appointed by the financial services provider, less key individuals that are also appointed as representatives, as at 31 August of the levy year.

- (5) Multiple authorised financial services providers who form part of the same legal entity are jointly and severally liable for payment of a single levy as referred to in subitem (2), (3) or (4), as the case may be. For the purpose of such payment, the key individuals and the representatives of such authorised financial services providers are deemed to be the key individuals and representatives of one authorised financial services provider.
- (6) Should the levy mentioned in subitems (2) to (4) not be paid, the licence of the authorised services provider may be withdrawn under section 9 of the Act as mentioned in subitem (1).

#### **Levy for Funding of Office of Ombud for Financial Services Providers**

16. (1) Subject to subitem (3), a person who is authorised in terms of section 8 of the Financial Advisory and Intermediary Services Act, 2002, as a Category I, II, IIA, III or IV financial services provider as defined in the Determination of Fit and Proper Requirements for Financial Services Providers, 2008, must pay the levy referred to in subitem (2) on or before 31 October of the levy year.
- (2) The levy, which is subject to a maximum of R158 270, is calculated as follows:
    - (a) a base amount of R581; and
    - (b)  $A \times R218$
- where-

A = the total number of key individuals of the financial services provider approved by the Registrar plus the total number of representatives appointed by the

financial services provider, less key individuals that are also appointed as representatives, as at 31 August of the levy year.

- (3) Multiple authorised financial services providers who form part of the same legal entity are jointly and severally liable for payment of a single levy as referred to in subitem (2). For the purpose of such payment, the key individuals and the representatives of such authorised financial services providers are deemed to be the key individuals and representatives of one authorised financial services provider.
- (4) Should the levy mentioned in subitem (2) not be paid, the licence of the authorised services provider may be withdrawn under section 9 of the Act as mentioned in subitem (1).

#### **Levy on central securities depositories**

17. (1) In respect of Strate Limited, licensed in terms of section 32 of the Securities Services Act, 2004 (Act No. 36 of 2004), the levy is an amount of R1 484 007.
- (2) The levy referred to in subitem (1) must be paid not later than 10 June of the levy year.

#### **Levy on exchanges in respect of market abuse**

18. (1) The levy for the payment of the costs of performing the functions of the Board and the Directorate of Market Abuse in respect of market abuse under the Securities Services Act, 2004 (Act No. 36 of 2004), is payable by the JSE Limited. The total levy for the levy year amounts to R11 000 000.
- (2) The total levy is calculated and payable on the following basis:
  - (a) JSE Limited pays the amount of R3 300 000, being 30% of the total levy, before or on 10 June of the levy year.
  - (b) The balance of the total levy, being R7 700 000, is payable in quarterly instalments on or before 10 June, 30 September, 31 December and 31 March of the levy year.

- (3) In addition to the total levy referred to in subitem (1), the legal costs incurred by the Board in respect of market abuse litigation are payable quarterly in arrears by the JSE Limited.

## **GENERAL**

### **Payment of levies**

19. (1) The levies and interest (if any) referred to in this Notice shall, subject to the provisions of this Notice, be payable by a financial institution concerned to the Board by means of a cheque, postal order or money order, or a money transfer.
- (2) Interest will be charged on all overdue accounts at the prime overdraft rate quoted by the Standard Bank of South Africa Ltd.

### **Application for exemption**

20. (1) An application by any financial institution for the granting under section 15A(4) of the Act of exemption from a provision of this Notice shall be submitted in writing to the Executive Officer, Financial Services Board, P O Box 35655, Menlo Park, 0102, on a date at least one month before the date on which the exemption is in accordance with the application to take effect.
- (2) Such application must contain full particulars of the financial institution, the authorisation of the person signing the application and the date on which the exemption is to take effect, if granted, and must set out fully the reasons for the application.
- (3) The application must-
- (a) contain an affirmation by the financial institution concerned to provide, on receipt of any such request, the Executive Officer forthwith with any other or further information or particulars which the Board may require in connection with the institution or application concerned; and

- (b) contain particulars of the address at which the institution will accept service by the Board of any notice contemplated in section 15A(4)(b)(ii) of the Act.
- (4) A notice referred to in section 15A(4)(b)(ii) of the Act shall on the authority of the Board be served by the Executive Officer by registered post at the address furnished by the financial institution in accordance with subitem (3)(b) in its application for exemption.

### **Consolidated payments**

- 21.** Where in any particular levy year a body regarded by the Board as fully representative of a category of financial institutions, offers to make a consolidated payment of levies on behalf of that category in terms of an agreement concluded between such category and the body, the Board may accept such offer if the payment is made in accordance with the provisions of this Notice: Provided that if for any reason such consolidated payment is not so made on the relevant dates of payment, every individual financial institution concerned shall remain fully responsible for the individual payment payable by it, plus interest (if any) on that amount calculated in accordance with item 19(2).

### **Withdrawal of notices and saving**

- 22.** (1) Board Notice 74 of 18 June 2009 is, subject to subitem (2), withdrawn.
- (2) If on the date of coming into operation of this Notice a financial institution has not yet fully paid a levy and interest due thereon, as imposed in terms of a provision of the Board Notice mentioned in subitem (1), any applicable provision of the Board Notice, shall be deemed in respect of the institution concerned and the relevant due amount, not to be withdrawn by subitem (1) until such debt is fully discharged.



**RAADSKENNISGEWING 75 VAN 2010****RAAD OP FINANSIËLE DIENSTE****WET OP DIE RAAD OP FINANSIËLE DIENSTE, 1990****HEFFINGS OP FINANSIËLE INSTELLINGS, 2010**

Die Raad op Finansiële Dienste bedoel in artikel 2 van die Wet op die Raad op Finansiële Dienste, 1990 (Wet No. 97 van 1990), lê hierby kragtens artikel 15A van genoemde Wet die heffings in die Bylae aan finansiële instellings op.

Hierdie Kennisgewing heet die RFD Heffings op Finansiële Instellings, 2010.

Op las van die Raad op Finansiële Dienste.



**A M Sithole**

**Voorsitter: Raad op Finansiële Dienste**

**BYLAE****Woordomsrywings**

1. In hierdie Kennisgewing het enige woord of uitdrukking waaraan 'n betekenis in 'n wet op finansiële dienste verleen word, die betekenis aldus daaraan geheg, en, tensy uit die samehang anders blyk, beteken-
  - (i) "**betrokke Registrateur**" die Registrateur vermeld in 'n betrokke wet op finansiële dienste;
  - (ii) "**die Wet**" die Wet op die Raad op Finansiële Dienste, 1990 (Wet No. 97 van 1990);
  - (iii) "**heffingsjaar**" die tydperk vanaf 1 April 2010 tot 31 Maart 2011 en, behoudens hierdie Kennisgewing en enige wysiging of herroeping daarvan, so 'n ooreenstemmende tydperk in daaropvolgende jare, ten opsigte waarvan heffings opgelê word;
  - (iv) "**Raad**" die Raad op Finansiële Dienste bedoel in die Wet;
  - (v) "**wet op finansiële dienste**" die Wet, en enige ander wet waarna in paragraaf (a) van die omskrywing van "finansiële instelling" in artikel 1 van die Wet verwys word.

### Oplê van heffings

2. Die heffing vermeld in 'n item van hierdie Kennisgewing word hierby ten opsigte van die finansiële instelling in die item bedoel en die heffingsjaar opgelê.

### Heffing op pensioenfondse

3. (1) Ten opsigte van 'n pensioenfonds wat ingevolge die Wet op Pensioenfondse, 1956 (Wet No. 24 van 1956), geregistreer of voorlopig geregistreer is insluitend 'n pensioenbewaringsfonds en 'n voorsorgbewaringsfonds, soos omskryf in artikel 1 van die Inkomstebelastingwet, 1962, Wet No. 58 van 1962("die Inkomstebelastingwet"), uitgesonderd 'n uittredingsannuïteitsfonds soos omskryf in artikel 1 van die Inkomstebelastingwet, is die heffing 'n bedrag van R1 138, plus 'n bykomende bedrag van R9,40 per lid van sodanige fonds en ten opsigte van elke ander persoon wat gereelde periodieke betalings uit sodanige fonds ontvang (maar uitgesluit enige lid asook 'n ander persoon, wie se voordele in die fonds onopgeëis is of wie 'n begunstigde is van 'n begunstigdes fonds) of R1 883 628, watter totale bedrag ookal die kleinste is. 'n Pensioenfonds wat as 'n sambreelskema (insluitende gesamentlike beradingsraadfondse, unie fondse en industriële fondse) geregistreer is, moet 'n bykomende heffing van R535, betaal word ten opsigte van elke deelnemende werkgewer, behalwe waar 'n sambreelskema deur die Registrateur vrygestel is van die betaling van die heffings vir elke deelnemende werkgewer. Die maksimum heffing geld ten opsigte van elke deelnemende werkgewer en nie ten opsigte van die sambreelskema as sodanig nie.
- (2) Die berekening van die heffing in subitem (1) word gebaseer op die getal lede en ander persone soos vervat in die jongste statistieke wat by die betrokke Registrateur ingevolge enige wet ingedien is teen 30 Junie van die heffingsjaar. Indien 'n oordrag van lede aan die gang is wat op 30 Junie van die heffingsjaar nog nie afgehandel is nie, moet die oordraggewende fonds die heffing betaal ten opsigte van daardie lede wat oorgedra word. Waar die Registrateur die aanstelling van 'n likwidateur van 'n fonds na 30 Junie van die heffingsjaar goedkeur, is die heffing van die fonds vir die volle heffingsjaar betaalbaar.

- (3) Die heffings bedoel in subitem (1), moet nie later nie as 31 Augustus van die heffingsjaar betaal word.

#### **Heffing op uittredingsannuïteitsfondse**

4. (1) Ten opsigte van 'n uittredingsannuïteitsfonds bedoel in item 3(1), is die heffing 'n bedrag van R1 138, plus 'n bykomende bedrag gelyk aan 0,00762% van die waarde van die fonds se bates. Waar die Registrateur die aanstelling van 'n likwidateur van 'n fonds na 30 Junie van die heffingsjaar goedkeur, is die heffing van die fonds vir die volle heffingsjaar betaalbaar.
- (2) Die waarde van die bates van 'n uittredingsannuïteitsfonds is die waarde van daardie bates van die fonds bepaal by die waardering daarvan deur die versekeraar met die oog op die bepaling van sy verpligtinge wat deur item 8(2)(b) uitgesluit word van die omskrywing van "verpligtinge onder onafgeloste langtermyn polisse", asook enige ander bates deur die fonds gehou om sy verpligtinge ten opsigte van sy lede na te kom. Die berekening van die heffing in subitem (1) word gebaseer op die waarde van die bates soos vervat in die jongste statistieke wat by die betrokke Registrateur ingevolge enige wet ingedien is teen 30 Junie van die heffingsjaar. Indien 'n oordrag van lede aan die gang is wat op 30 Junie van die heffingsjaar nog nie afgehandel is nie, moet die oordraggewende fonds die heffing betaal ten opsigte van die waarde van sodanige bates van daardie lede wat oorgedra word.
- (3) Die berekening van die waarde van die bates van 'n uittredingsannuïteitsfonds moet die waarde van 'n kontrak, indien enige, insluit, waarin 'n langtermynversekeraar, in ruil vir die betaling van 'n premie, onderneem om polisvoordele te verskaf vir die doel van die volle of gedeeltelike befondsing van die verpligting van 'n uittredingsannuïteitsfonds om voordele aan sy lede ingevolge sy reëls te verskaf.
- (4) Die heffing bedoel in subitem (1), wat betaalbaar is deur 'n uittredingsannuïteitsfonds moet nie later nie as 31 Augustus van die heffingsjaar betaal word.

**Heffing vir die Pensioenfondsberegter**

5. Ten opsigte van 'n pensioenfonds wat ingevolge die Wet op Pensioenfondse, 1956 (Wet No. 24 van 1956), geregistreer of voorlopig geregistreer is, insluitend 'n pensioenbewaringsfonds, voorsorgbewaringsfonds asook 'n uitredingsannuïteitsfonds soos omskryf in artikel 1 van die Inkomstebelastingwet, is die heffing vir die Pensioenfondsberegter 'n bedrag van R3,85 per lid van sodanige fonds en elke persoon wat gereeld periodieke betalings uit sodanige fonds ontvang, maar uitgesluit enige lid asook enige ander persoon wie se voordele in die fonds onopgeëis is. Waar die Registrateur die aanstelling van 'n likwidateur van 'n fonds na 30 Junie van die heffingsjaar goedkeur, is die heffing van die fonds vir die volle heffingsjaar betaalbaar.

Hierdie heffing kan saam met die heffing bedoel in item 3 betaal word, en is betaalbaar op die datum bepaal in item 3(3).

**Heffing op onderlinge hulpverenigings**

6. Vanaf 1 April 2006, word 'n onderlinge hulpvereniging wat ingevolge artikel 3(2)(a) van die Wet op Onderlinge Hulpverenigings, 1956 (Wet No. 25 van 1956), geregistreer of voorlopig geregistreer is, vrygestel van die betaling van heffings.

**Heffing op korttermynversekeraars en onderskrywers van Lloyd's**

7. (1) Ten opsigte van 'n versekeraar wat ingevolge die Korttermynversekeringswet, 1998 (Wet No. 53 van 1998), geregistreer is om korttermynversekeringsbesigheid te dryf, word die heffing gebaseer op beraamde bruto premie-inkomste, insluitend enige rabatte, vir die versekeraar se boekjaar wat eindig gedurende die periode van 1 Julie tot 31 Maart van die huidige heffingsjaar of wat eindiggedurende die periode van 1 April tot 30 Junie van die volgende heffingsjaar, aangesuiwer na die einde van sy boekjaar in ooreenstemming met sy werklike geouditeerde bruto premie-inkomste, insluitend enige rabatte. Ongeag die lengte van die finansiële periode van die versekeraar, is die heffing 'n bedrag gelyk aan 0,12718% van die eerste R60 miljoen bruto premie-inkomste, insluitend enige rabatte, plus 0,02936% daarna, of R12 718, watter totale bedrag ookal die grootste is. Die koers van krag aan die einde van die finansiële periode van die versekeraar sal van toepassing wees vir die hele periode wat op daardie datum eindig.

- (2) Ten opsigte van 'n persoon aangestel ingevolge artikel 57(1) van die Korttermynversekeringswet, 1998, word die heffing gebaseer op beraamde bruto premie-inkomste vir die kalenderjaar wat op 31 Desember van die heffingsjaar eindig, maar wat jaarliks na 31 Desember aangesuiwer word in ooreenstemming met die bruto premie-inkomste wat ten behoeve van onderskrywers van Lloyd's in die Republiek vir die vorige kalenderjaar ontvang is soos in die Jaarverslag van die Registrateur van Korttermynversekering gepubliseer. Die heffing is 'n bedrag gelyk aan 0,12718% van die eerste R60 miljoen bruto premie-inkomste plus 0,02936% daarna, of R12 718, watter totale bedrag ookal die grootste is.
- (3) 'n Korttermynversekeraar wat ingevolge die Korttermynversekeringswet, 1998, geregistreer is of geag geregistreer te wees op enige dag van die heffingsjaar, moet die volle heffings in subitem (1) bedoel, betaal.
- (4) Die heffing op beraamde premie-inkomste word betaal in twee paaiemente voor of op 10 Junie en 29 Oktober van die heffingsjaar. Die aansuiwering bedoel in subitem (1) word gekombineer met die eerste of tweede betaling na die einde van 'n versekeraar se boekjaar. In die geval van Lloyd's word die aansuiwering bedoel in subitem (2) gekombineer met die Oktober betaling.

### **Heffing op langtermynversekeraars**

8. (1) Ten opsigte van 'n langtermynversekeraar wat ingevolge die Langtermynversekeringswet, 1998 (Wet No. 52 van 1998), geregistreer is of geag geregistreer te wees en gemagtig is om –
  - (a) een of meer as een ongeskiktheidspolis, fondspolis, gesondheidspolis, lewenspolis of amortisasiepolis of een of meer van daardie polisse en 'n bystandspolis af te sluit, is die heffing 'n bedrag van R60 000 plus 0,00762% van die verpligtinge ingevolge onafgeloste langtermynpolisse; of
  - (b) alleenlik 'n bystandspolis af te sluit, is die heffing 'n bedrag van R6 000 plus 0,00762% van die verpligtinge ingevolge onafgeloste langtermynpolisse.
- (2) Die uitdrukking “verpligtinge ingevolge onafgeloste langtermynpolisse” in subitem (1)(a) en (b)–

- (a) beteken die verpligtinge soos bepaal aan die einde van die versekeraar se boekjaar wat in die kalenderjaar wat die heffingsjaar voorafgaan, ten einde geloop het, en die waarde van sodanige verpligtinge is die bruto verpligtinge kragtens onafgeloste polisse gereflekteer teen die item "Gross policy liabilities" in kolom 9 van Staat C9 van die Langtermynopgawe (uiteengesit in Aanhangsel A van die Skedule tot Raadskennisgewing 387 van 2009 gepubliseer in *Staatskoerant* 32078 van 7 April 2009), of beteken, indien die langtermynversekeraar geen boekjaar wat in die kalenderjaar wat die heffingsjaar voorafgaan ten einde geloop het, gehad het nie, die bruto verpligtinge soos aangedui aan die einde van die versekeraar se boekjaar wat in die kalenderjaar wat die vorige heffingsjaar voorafgaan, ten einde geloop het;
- (b) sluit nie die verpligtinge in nie ingevolge 'n kontrak ingevolge waarvan 'n langtermynversekeraar, in ruil vir 'n premie, onderneem om polisvoordele te verskaf vir die doel van die volle of gedeeltelike befondsing van die verpligting van 'n onderlinge hulpvereniging soos omskryf in artikel 1 van die Wet op Onderlinge Hulpverenigings, 1956, of 'n pensioenfondsorganisasie soos omskryf in artikel 1 van die Wet op Pensioenfondse, 1956, om voordele aan sy lede ingevolge sy reëls te verskaf: Met dien verstande dat die verpligtinge wat van die omskrywing uitgesluit is, nie verpligtinge insluit nie ingevolge 'n kontrak wat uitsluitlik betrekking het op 'n bepaalde lid van 'n onderlinge hulpvereniging of 'n pensioenfondsorganisasie, of op die oorlewende gade, kinders, afhanklikes of benoemdes van 'n bepaalde lid van die onderlinge hulpvereniging of pensioenfondsorganisasie.
- (3) 'n Langtermynversekeraar wat ingevolge die Langtermynversekeringswet, 1998, geregistreer is of geag geregistreer te wees-
- (a) op 1 April van die heffingsjaar, moet die volle heffings in subitem (1)(a) en (b) bedoel, ooreenkomstig subitem (4) betaal; of
- (b) na 1 April maar nie na 1 Oktober van die heffingsjaar nie, moet die helfte van die heffings in subitem (1)(a) en (b) bedoel, in een bedrag betaal as die enigste betaling, voor of op 29 Oktober van die heffingsjaar.

- (4) Die heffings in subitem (3)(a) bedoel moet in twee paaiemente betaal word, naamlik -
- (a) 50% van die heffing of, sou die werklike bedrag nie beskikbaar wees nie, 'n redelike skatting van sodanige heffing gebaseer op 'n redelike beraming van die waarde van die verpligtinge in subitem (2) bedoel, voor of op 10 Junie van die heffingsjaar; en
  - (b) die balans van die heffing, voor of op 29 Oktober van die heffingsjaar; en
  - (c) indien die paaiement gebaseer is op 'n skatting soos in subitem (4)(a) bedoel, moet 'n regstelling in ooreenstemming met die werklike waarde van die verpligtinge in subitem (2) bedoel, gekombineer word met die volgende heffingspaaiement nadat sodanige werklike waarde vasgestel en aan die Raad verskaf is.

#### **Heffing op onafhanklike tussengangers**

9. (1) Ten opsigte van 'n onafhanklike tussenganger bedoel in artikel 45 van die Korttermynversekeringswet, 1998, is die heffing 'n bedrag gelyk aan 0,0143% van die totale bruto premies waarvoor verslag gedoen is deur 'n ouditeur of rekenkundige beampte, na gelang van die geval, ingevolge regulasie 4.4 van die Regulasies kragtens die Korttermynversekeringswet, 1998, wat deur die onafhanklike tussenganger gedurende die tussenganger se jongste boekjaar ten behoeve van geregistreerde versekeraars en onderskrywers by Lloyd's ontvang is, of R105, watter totale bedrag ookal die grootste is.
- (2) Die heffing bedoel in subitem (1), moet nie later nie as 31 Oktober van die heffingsjaar betaal word en word gebaseer op die totale bruto premies op 31 Augustus van elke heffingsjaar soos verskaf deur die Suid-Afrikaanse Versekeringsvereniging, onderhewig aan 'n maksimum bruto premie van R196 538 462, gelykstaande aan 'n maksimum heffing van R28 105.

**Heffing op kollektiewe beleggingskemas in effekte**

10. (1) Ten opsigte van kollektiewe beleggingskemas in effekte, soos bedoel in die Wet op Beheer van Kollektiewe Beleggingskemas, 2002 (Wet No. 45 van 2002), is die heffing 'n totale bedrag van R7 308 420, plus enige bedrag betaalbaar ingevolge subitem (2), vir al sodanige skemas geadministreer deur 'n bestuurder wat kragtens artikel 42 van genoemde Wet te eniger tyd gedurende die heffingsjaar geregistreer is. Die bedrag is betaalbaar in vier kwartaallikse paaiemente op of voor 10 Junie, 30 September, 31 Desember en 31 Maart van die heffingsjaar. Die kwartaallikse bedrae word betaal op die grondslag van statistiek soos aan die einde van die voorafgaande kwartaal en word verdeel tussen alle bestuurders wat op daardie dag geregistreer is. Die berekening van verskuldigde heffings is soos volg:

- (a) 10% in gelyke mate verdeel tussen alle bestuurders;
  - (b) 60% verdeel ooreenkomstig die aantal portefeuljes deur elke bestuurder geadministreer; en
  - (c) 30% verdeel in verhouding tot die totale bates deur elke bestuurder geadministreer.
- (2) Indien 'n bestuurder nie 'n lid is van The Association for Savings and Investment SA nie, sal die bedrae betaalbaar ingevolge subitems (1)(a), (b) en (c) verdubbel word.

**Heffing op buitelandse kollektiewe beleggingskemas**

11. (1) Ten opsigte van buitelandse kollektiewe beleggingskemas goedgekeur ingevolge artikel 65 van die Wet op Beheer van Kollektiewe Beleggingskemas, 2002, is die heffing in vier kwartaallikse paaiemente betaalbaar en elke paaiement bestaan uit –

- (a) 'n bedrag van R4 955, ten opsigte van elke skema; plus
- (b) 'n bedrag van R2 687, ten opsigte van elke portefeulje, fonds of subskema; plus
- (c) 0,000137193% van die netto bates onder bestuur namens Suid-Afrikaanse beleggers.



- (2) Indien 'n goedgekeurde buitelandse kollektiewe beleggingskema nie 'n geassosieerde lid van The Association for Savings and Investment SA bedoel in item (1) is nie, sal die bedrae betaalbaar ingevolge subitem (1)(a), (b) en (c) verdubbel word.
- (3) Die heffing is betaalbaar in vier kwartaallikse bedrae op of voor 10 Junie, 30 September, 31 Desember en 31 Maart van die heffingsjaar. Die bedrag word bereken op die grondslag van statistiek soos aan die einde van die voorafgaande kwartaal, welke statistieke binne 30 dae na sodanige kwartaaleinde aan die Registrateur voorsien moet word.
- (4) By die toepassing van subitem (2), moet die statistiek wat aan die betrokke Registrateur voorsien word, besonderhede bevat van alle verkope en aflossings of terugkope binne Suid-Afrika.
- (5) Heffings is ten opsigte van alle maande binne enige betrokke kwartaal betaalbaar.

#### **Heffing op kollektiewe beleggingskemas in eiendom**

12. (1) Ten opsigte van 'n bestuurder van 'n kollektiewe beleggingskema in eiendom, soos bedoel in die Wet op Beheer van Kollektiewe Beleggingskemas, 2002, is die heffing 'n bedrag van R61 328, op elke portefeulje.
- (2) Die heffing bedoel in subitem (1) moet nie later nie as 10 Junie van die heffingsjaar betaal word.

#### **Heffing op kollektiewe beleggingskemas in deelnemingsverbande**

13. (1) Ten opsigte van 'n bestuurder wat 'n kollektiewe beleggingskema in deelnemingsverbande administreer en wat ingevolge artikel 53 van die Wet op Beheer van Kollektiewe Beleggingskemas, 2002, geregistreer is, is die heffing 'n bedrag van R6 439, plus 'n bedrag wat bereken word deur die totale bedrag verskuldig deur verbandgewers op 31 Desember 2009 te vermenigvuldig met die syfer 0,0131286%.
- (2) Die heffing bedoel in subitem (1) moet nie later nie as 10 Junie van die heffingsjaar

betaal word.

### **Heffing op beurse**

14. (1) Ten opsigte van JSE Beperk, 'n beurs wat ingevolge artikel 10 van die Wet op Sekuriteitedienste, 2004 (Wet No. 36 van 2004), gelisensieër is, is die heffing 'n bedrag van R7 654 129.

(2) Die heffing bedoel in subitem (1) moet nie later as 10 Junie van die heffingsjaar betaal word.

### **Heffing op gemagtigde verskaffers van finansiële dienste**

15. (1) Behoudens subitem (5), moet 'n persoon wat gemagtig is ingevolge artikel 8 van die Wet op Finansiële Advies- en Tussengangerdienste, 2002 (Wet No. 37 van 2002), as 'n Kategorie I of IV verskaffer van finansiële dienste soos omskryf in die Determination of Fit and Proper Requirements for Financial Services Providers, 2008, uitgesonderd enige sodanige verskaffer wat ook 'n Kategorie II, IIA of III verskaffer bedoel in subitem (3), die heffing bedoel in subitem (2) voor of op 31 Oktober van die heffingsjaar betaal.

(2) Die heffing, wat onderworpe is aan 'n maksimum van R1 110 000, word soos volg bereken:

- (a) 'n basisbedrag van R2 550; en
- (b)  $A \times R400$

waar-

A = die totale getal sleutelpersone van die verskaffer van finansiële dienste goedgekeur deur die Registrateur plus die totale getal verteenwoordigers aangestel deur die verskaffer van finansiële dienste, minus sleutelpersone wat ook aangestel is as verteenwoordigers, soos op 31 Augustus van die heffingsjaar.

(3) Behoudens subitem (5), moet 'n persoon wat gemagtig is ingevolge artikel 8 van die Wet op Finansiële Advies- en Tussengangerdienste, 2002 (Wet No. 37 van

2002), as 'n Kategorie II, IIA of III verskaffer van finansiële dienste soos omskryf in die Determination of Fit and Proper Requirements for Financial Services Providers, 2008, voor of op 31 Oktober van die heffingsjaar 'n heffing betaal wat onderworpe is aan 'n maksimum van R1 110 000, en wat soos volg bereken word:

- (a) 'n basisbedrag van R5 138; en
- (b)  $A \times R400$ ; en
- (c)  $B \times 0,0000139546$

waar-

A = die totale getal sleutelpersone van die verskaffer van finansiële dienste goedgekeur deur die Registrateur plus die totale getal verteenwoordigers aangestel deur die verskaffer van finansiële dienste, minus sleutelpersone wat ook aangestel is as verteenwoordigers, soos op 31 Augustus van die heffingsjaar; en

B = die totale waarde van beleggings bestuur namens kliënte ingevolge die magtiging as 'n verskaffer van finansiële dienste op 30 Junie van die heffingsjaar: Met dien verstande dat beleggings onder bestuur wat in buitelandse valuta gehou word, ingesluit moet word teen die wisselkoers wat op daardie datum in die Pers gepubliseer is.

(4) Behoudens subitem (5), moet 'n persoon wat ingevolge artikel 8 van die Wet op Finansiële Advies- en Tussengangerdienste, 2002 (Wet No. 37 van 2002), as 'n Kategorie I verskaffer van finansiële dienste gemagtig is soos beoog in subitem (1), en wat slegs finansiële dienste lewer ten opsigte van finansiële produkte wat behoort aan Langtermyn Versekering Kategorie A soos bedoel in subkategorie 1.1 in Kolom Een van Tabel A in paragraaf 4(1) van die Determination of Fit and Proper Requirements for Financial Services Providers, 2008, voor of op 31 Oktober 'n heffing betaal wat onderworpe is aan 'n maksimum van R1 110 000, en wat soos volg bereken word :

- a. 'n basisbedrag van R2 550; en
- b.  $A \times R200$

waar-

A = die totale getal sleutelpersone van die verskaffer van finansiële dienste goedgekeur deur die Registrateur plus die totale getal verteenwoordigers aangestel deur die verskaffer van finansiële dienste, minus sleutelpersone wat ook aangestel is as verteenwoordigers, soos op 31 Augustus van die heffingsjaar.

- (5) Meervoudige gemagtigde verskaffers van finansiële dienste wat deel vorm van dieselfde regsentiteit is gesamentlik en afsonderlik aanspreeklik vir betaling van 'n enkele heffing bedoel in subitem (2), (3) of (4), na gelang van die geval. Vir die doel van sodanige betaling, word die sleutelpersone en die verteenwoordigers van sodanige gemagtigde verskaffers van finansiële dienste geag sleutelpersone en verteenwoordigers van een gemagtigde verskaffer van finansiële dienste te wees.
- (6) Nalating om die heffing soos genoem in subitem (2) tot (4) te betaal magveroorzaak dat die lisensie van die gemagtigde verskaffer teruggetrek kan word ingevolge artikel 9 van die Wet genoem in subitem (1).

#### **Heffing vir Befondsing van Kantoor van Ombud vir Verskaffers van Finansiële Dienste**

16. (1) Behoudens subitem (3), moet 'n persoon wat gemagtig is ingevolge artikel 8 van die Wet op Finansiële Advies- en Tussengangerdienste, 2002, as 'n Kategorie I, II, IIA, III of IV verskaffer van finansiële dienste soos omskryf in die Determination of Fit and Proper Requirements for Financial Services Providers, 2008, bedoel in item 15(1), die heffing bedoel in subitem (2) voor of op 31 Oktober van die heffingsjaar betaal.
- (2) Die heffing, wat onderworpe is aan 'n maksimum van R158 270, word soos volg bereken:
  - (a) 'n basisbedrag van R581; en
  - (b)  $A \times R218$

waar-

A = die totale getal sleutelpersone van die verskaffer van finansiële dienste goedgekeur deur die Registrateur minus sleutelpersone wat ook aangestel is

as verteenwoordigers, plus die totale getal verteenwoordigers aangestel deur die verskaffer van finansiële dienste, soos op 31 Augustus van die heffingsjaar.

- (3) Meervoudige gemagtigde verskaffers van finansiële dienste wat deel vorm van dieselfde regsentiteit is gesamentlik en afsonderlik aanspreeklik vir betaling van 'n enkele heffing bedoel in subitem (2). Vir die doel van sodanige betaling, word die sleutelpersone en die verteenwoordigers van sodanige gemagtigde verskaffers van finansiële dienste geag sleutelpersone en verteenwoordigers van een gemagtigde verskaffer van finansiële dienste te wees.
- (4) Nalating om die heffing soos genoem in subitem (2) te betaal mag veroorsaak dat die lisensie van die gemagtigde verskaffer teruggetrek kan word ingevolge artikel 9 van die Wet genoem in subitem (1).

#### **Heffing op sentrale effektebewaarnemers**

17. (1) Ten opsigte van Strate Beperk, 'n sentrale effektebewaarnemer, gelisensieër ingevolge artikel 32 van die Wet op Sekuriteitedienste, 2004 (Wet No. 36 van 2004), is die heffing 'n bedrag van R1 484 007.
- (2) Die heffing bedoel in subitem (1) moet nie later nie as 10 Junie van die heffingsjaar betaal word.

#### **Heffing op beurse ten opsigte van markmisbruik**

18. (1) Die heffing vir die betaling van die koste verbonde aan die uitvoering van die werksaamhede van die Raad en van die Direkoraat op Markmisbruik ten opsigte van markmisbruik kragtens die Wet op Sekuriteitedienste, 2004 (Wet No. 36 van 2004), word betaal deur die JSE Beperk. Die totale heffing vir die heffingsjaar beloop R11 000 000.
- (2) Die totale heffing word bereken en betaal op die volgende basis:
  - (a) JSE Beperk betaal voor of op 10 Junie van die heffingsjaar 30%, dit wil sê R3 300 000, van die totale heffing.

- (b) Die balans van die totale heffing, naamlik R7 700 000, word in paaielemente kwartaalliks betaal op 10 Junie, 30 September, 31 Desember en 31 Maart van die heffingsjaar.
- (3) Bykomend by die totale heffing in subitem (1) bedoel, is die regs-koste wat deur die Raad aangegaan is ten opsigte van markmisbruik gedingvoering kwartaalliks agterna betaalbaar deur JSE Beperk.

## **ALGEMEEN**

### **Betaling van heffings**

19. (1) Die heffings en rente (as daar is) daarop in hierdie Kennisgewing bedoel, is behoudens die bepalings van hierdie Kennisgewing, deur die betrokke finansiële instelling aan die Raad betaalbaar deur middel van 'n tjek, posorder, geldwissel, of 'n geldoordrag.
- (2) Rente sal gehef word op alle uitstaande rekeninge teen die gekwoteerde prima oortrekkingskoers van Standard Bank van Suid-Afrika Beperk.

### **Aansoek om vrystelling**

20. (1) 'n Aansoek deur 'n finansiële instelling om die verlening kragtens artikel 15A(4) van die Wet van vrystelling van 'n bepaling van hierdie Kennisgewing moet skriftelik gerig word aan die Uitvoerende Beampste, Raad op Finansiële Dienste, Posbus 35655, Menlopark, 0102, op 'n datum minstens een maand voor die datum waarop die vrystelling ooreenkomstig die aansoek in werking moet tree.
- (2) So 'n aansoek moet volledige besonderhede bevat van die finansiële instelling, die magtiging van die persone wat die aansoek onderteken en die datum waarop die vrystelling, indien verleen, in werking moet tree en moet volledig die redes vir die aansoek uiteensit.
- (3) Die aansoek moet-
- (a) 'n bevestiging bevat van die betrokke finansiële instelling om, by ontvangs van so 'n versoek, die Uitvoerende Beampste onverwyld te voorsien van die

ander of verdere inligting of besonderhede wat die Raad mag verlang in verband met die betrokke instelling of aansoek; en

(b) besonderhede bevat van die adres waar die instelling betekening deur die Raad sal ontvang van enige kennisgewing beoog in artikel 15A(4) (b)(ii) van die Wet.

(4) 'n Kennisgewing bedoel in artikel 15A(4)(b)(ii) van die Wet word op las van die Raad deur die Uitvoerende Beampte per geregistreerde pos beteken by die adres wat die finansiële instelling ooreenkomstig subitem (3)(b) in sy aansoek om vrystelling verstrek het.

### **Gekonsolideerde betalings**

21. Indien enige liggaam wat deur die Raad as ten volle verteenwoordigend van 'n kategorie finansiële instellings beskou word, in 'n bepaalde heffingsjaar aanbied om 'n gekonsolideerde betaling van heffings te maak namens daardie kategorie ingevolge 'n ooreenkoms aangegaan tussen sodanige kategorie en die liggaam, kan die Raad so 'n aanbod aanvaar indien die betaling gemaak word ooreenkomstig die bepalings van hierdie Kennisgewing: Met dien verstande dat indien om enige rede so 'n gekonsolideerde betaling nie aldus op die voorgeskrewe datums van betaling gemaak word nie, elke afsonderlike betrokke finansiële instelling ten volle aanspreeklik bly vir die heffing deur hom verskuldig plus rente (as daar is) op daardie bedrag bereken ooreenkomstig item 19(2).

### **Intrekking van kennisgewings en voorbehoud**

22. (1) Raadskennisgewing 74 van 18 Junie 2009 word, behoudens subitem (2), ingetrek.

(2) Indien op die datum van inwerkingtreding van hierdie Kennisgewing enige finansiële instelling nog nie 'n heffing en rente verskuldig daarop, soos opgelê ingevolge 'n bepaling van 'n kennisgewing in subitem (1) vermeld, ten volle betaal het nie, word enige toepaslike bepaling wat verband hou met eersbedoelde bepaling, geag ten opsigte van die betrokke instelling en die betrokke verskuldigde bedrag nog nie deur subitem (1) ingetrek te wees nie totdat sodanige skuld ten volle vereffen is.