



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 576

Pretoria, 21 June
Junie 2013

No. 36591

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GENERAL NOTICE

NOTICE 640 OF 2013

NATIONAL TREASURY

PUBLICATION OF EXPLANATORY SUMMARY OF MERCHANT SHIPPING (INTERNATIONAL OIL POLLUTION COMPENSATION FUND) CONTRIBUTIONS BILL AND MERCHANT SHIPPING (INTERNATIONAL OIL POLLUTION COMPENSATION FUND) ADMINISTRATION BILL AND INVITATION FOR PUBLIC COMMENT

The Minister of Finance intends introducing the Merchant Shipping (International Oil Pollution Compensation Fund) Contributions Bill ("the Contributions Bill") and the Merchant Shipping (International Oil Pollution Compensation Fund) Administration Bill ("the Administration Bill"), in Parliament. The explanatory summary of the Bills is hereby published in accordance with Rule 241(1)(c) of the Rules of the National Assembly.

The Merchant Shipping (International Oil Pollution Compensation Fund) Bill, developed by the Department of Transport, together with the Contributions and Administration Bills, will, if enacted, provide for the implementation of the International Maritime Organisation Protocol of 1992 ("the 1992 Protocol") to amend the International Convention on the Establishment of an International Fund for Oil Pollution Damage ("the Fund Convention"), by South Africa.

Contributions Bill

The Contributions Bill is a money Bill (a section 77 Bill) that provides for the imposition, determination, and collection of the levy, and the payment from the National Revenue Fund ("NRF") of the contributions due by South Africa ("RSA") in terms of the 1992 Protocol and the Fund Convention.

Clause 2 provides for the payment of the levy to the Commissioner of the South African Revenue Service (SARS), and defines who is liable for the payment of the levy. Clause 3 provides for the manner in which the rate of the levy is to be determined. The Minister must also specify the date on which the levy is due and payable. The rate is to be determined by the Minister by notice in the *Gazette*, taking into account the following factors:

- (a) the volume of oil imported in the previous tax period;
- (b) an estimate of the volume of oil that will be imported during the current tax period;
- (c) the total amount of contributions that the Government of the RSA was liable to pay to the International Oil Pollution Compensation Fund (IOPC Fund) in respect of the previous tax period;
- (d) an estimate of the likely amount of contributions that will be payable to the IOPC Fund in respect of the current tax period; and
- (e) any over- or under-collection of levies in the previous tax period in relation to the actual amount that the Government was required to pay to the IOPC Fund in terms of clause 6 in respect of that tax period.

Clause 4 provides that the total amount of contributions invoiced by the Director of the IOPC Fund, in respect of persons liable to pay the levy, together with any interest which may be due in respect of any unpaid amounts, is the amount which the Government of the RSA must pay to the Fund. That amount is a direct charge against the NRF, which the Government must pay to the Fund. The Commissioner of SARS is authorised to receive the invoices for the contributions that are issued by the Director of the IOPC Fund in respect of persons who are liable to pay the levy.

Administration Bill

The Administration Bill proposes to enable SARS to administer the collection of the contributions, in addition to the provisions that are contained in the Tax Administration Act, 2011 (Act No. 28 of 2011), which will provide the main basis for SARS to carry out its tax administration functions (cl 2).

Clause 3 provides that persons who are liable for paying the levy must apply to be registered with the Commissioner of SARS. A person who is liable to pay the levy must submit a return incorporating a self-assessment of the levy due for the tax period, by the date determined. The levy due must also be paid before or on the date that the return must be submitted. (See clause 4.) Clause 5 requires all registered

persons to keep certain records (cl 5). The Commissioner of SARS must disclose information referred to in the 1992 Protocol and the Fund Convention to the Minister, the Minister of Transport, and the Director of the IOPC Fund (cl 6).

Public comment

Comments on the Contributions and Administration Bills are invited from all interested stakeholders. Written comments should be sent to Adv E Van Schoor at Simon.Manyama@treasury.gov.za or faxed to 086 741 8648 on or before **22 July 2013**. Copies of the draft Contributions and Administration Bills are available on the National Treasury's website at <http://www.treasury.gov.za> (under "Legislation").

After the introduction of the Contribution and Administration Bills in Parliament, introduced versions of the Contributions and Administration Bills may be obtained on the National Treasury's website at <http://www.treasury.gov.za> (under "Legislation") or by contacting: Mr A Hendricks, Parliament, PO Box 15, Cape Town, 8000, Phone: 021 403 2078.

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Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504
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