# Government Gazette

REPUBLIC OF SOUTH AFRICA
IRIPHABHULIKI YASENINGIZIMU AFRIKA

Vol. 582 Cape Town, Kaapstad, 18 December 2013 No. 37174

**THE PRESIDENCY**

No. 1023 18 December 2013

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

**Act No. 35 of 2013: Merchant Shipping (International Oil Pollution Compensation Fund) Adminsitration Act, 2013**

**IHHOVISI LIKAMONGAMELI**

Ino 1023 18 December 2013

Ngaloku kwaziswa ukuthi uMongameli usewuvumile loMthetho nosewuzoshicilelelwa umphakathi:—

**Ino. 35 Ka 2013: Umthetho osingethe abahwebi bezokuthutha (Isikhwama Sesinxephezelo sokungcolisa amafutha samazwe omhlaba), 2013**

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*(English text signed by the President)*
*(Assented to 14 December 2013)*

# ACT

**To provide for administrative matters in connection with the levy imposed in terms of the Merchant Shipping (International Oil Pollution Compensation Fund) Contributions Act, 2013; and to provide for matters connected therewith.**

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

## ARRANGEMENT OF SECTIONS

*Sections*

1. Definitions
2. Interpretation
3. Registration
4. Return and notice of assessment
5. Record keeping
6. Disclosure of information
7. Short title and commencement

**Definitions**

**1.** In this Act, unless the context indicates otherwise, any meaning ascribed to a word or expression in the Merchant Shipping (International Oil Pollution Compensation Fund) Act, 2013, the Contributions Act or the Tax Administration Act, has the meaning so ascribed, and—

**"Contributions Act"** means the Merchant Shipping (International Oil Pollution Compensation Fund) Contributions Act, 2013;

**"Fund Regulations"** means the Internal Regulations of the International Oil Pollution Compensation Fund established under the 1992 Fund Convention;

**"Tax Administration Act"** means the Tax Administration Act, 2011 (Act No. 28 of 2011).

**Interpretation**

**2.** Any administrative requirement and procedure for the purposes of the performance of any duty imposed, the exercise of any power conferred, the meeting of any obligation imposed or the exercise of any right conferred in terms of this Act or the Contributions Act are, to the extent not regulated in this Act, regulated by the Tax Administration Act.

**Registration**

**3.** (1) A person who meets the criteria set out in section 2 of the Contributions Act for the payment of the levy must, within 21 business days after meeting the criteria, apply to the Commissioner to be registered for the levy.

(2) The Commissioner must register a person contemplated in subsection (1).

*(English text signed by the President)*
*(Assented to 14 December 2013)*

# UMTHETHO

**Uhlinzekela ngokusingathwa kwezindaba ezihambisana nenhlawulo ethweswe ngokwemigomo ye-*Merchant Shipping (International Oil Pollution Compensation Fund) Contributions Act, 2013*; kanye nokuhlinzekela izindaba ezihambisana nawo.**

UZOMISWA iPhalamende laseRiphabhuliki yaseNingizimu Afrika, ngale ndlela elandelayo:—

## UKUHLELWA KWEZIGABA

*Izigaba*

1. Izincazelo
2. Ukuhunyushwa
3. Ukubhaliswa
4. Ifomu lokukhokha inhlawulo nesaziso sokuhlolwa
5. Ukugcinwa kwamarekhodi
6. Ukudalulwa kwemininingwane
7. Isihloko esifingqiwe nokuqala kwawo ukusebenza

**Izincazelo**

**1.** Kulo Mthetho, ngaphandle uma ingqikithi ibeka ngenye indlela, incazelo enikezwe igama noma amazwi athile kuMthetho oSingethe abaHwebi bezokuThutha (isiKhwama sesiNxephezelo sokuNgcolisa amaFutha samaZwe oMhlaba), wama-2013, i-*Contributions Act* noma i-*Tax Administration Act*, analeyo ncazelo enikeziwe, futhi—
**"i-*Contributions Act*"** ichaza i-*Merchant Shipping (International Oil Pollution Compensation Fund) Contributions Act, 2013*;
**"Izimiso zoMthetho zesiKhwama"** zichaza i-*Internal Regulations of the International Oil Pollution Compensation Fund* esungulwe ngaphansi kwe-1992 *Fund Convention*;
**"i-*Tax Administration Act*"** ichaza i-*Tax Administration Act, 2011 (Act No. 28 of 2011)*.

**Ukuhunyushwa**

**2.** Izimfanelo zokusingatha nenqubo yezinjongo zokuqhuba umsebenzi othwesiwe, ukusebenzisa amandla athwesiwe, ukuhlangabezana nezibopho ezithwesiwe ngokwemigomo yalo Mthetho noma i-*Contributions Act*, ngendlela engalawuliwe kulo Mthetho, elawulwa i-*Tax Administration Act*.

**Ukubhaliswa**

**3.** (1) Umuntu ohlangabezana nenqubo evezwe esigabeni sesi-2 se-*Contributions Act* sokukhokhwa kwenhlawulo kufanele, zingakapheli izinsuku ezingama-21 zokusebenza ngemuva kokuhlangabezana nenqubo, kufanele afake isicelo kuKhomishana sokubhalisa inhlawulo.
(2) UKhomishana kufanele abhalise umuntu ovezwe esigatshaneni soku-(1).

**Return and notice of assessment**

**4.** (1) A person who is liable for payment of the levy must submit a return.

(2) The Commissioner must submit to a person who is liable for payment of the levy, a notice of assessment of the levy due in terms of section 3(1) of the Contributions Act.

**Record keeping**

**5.** In addition to the records required under Part A of Chapter 4 of the Tax Administration Act, every person receiving contributing oil must keep the following records and documents:

*(a)* Import declarations required for customs purposes for contributing oil in respect of which the levy may be payable; and

*(b)* records and books of account that set out the type and quantity of the contributing oil in respect of which the levy may be payable.

**Disclosure of information**

**6.** Despite Chapter 6 of the Tax Administration Act, the Commissioner must disclose to—

*(a)* the Minister and the Minister of Transport the information referred to in Article 15 of the 1992 Fund Convention and Regulation 4 of the Fund Regulations; and

*(b)* the Director of the Fund any information required to be submitted to the Director in Article 15 (relevant to the administration) of the 1992 Fund Convention.

**Short title and commencement**

**7.** This Act is called the Merchant Shipping (International Oil Pollution Compensation Fund) Administration Act, 2013, and comes into operation on a date to be determined by the President by proclamation in the *Gazette*.

**Ifomu lokukhokha inhlawulo nesaziso sokuhlolwa**

**4.** (1) Umuntu okufanele akhokhe inhlawulo kufanele athumele ifomu lokukhokha inhlawulo.

(2) UKhomishana kufanele athumele kumuntu okufanele akhokhe inhlawulo, isaziso sokuhlolwa kwenhlawulo okufanele ikhokhwe ngokwemigomo yesigaba sesi-3(1) se-*Contributions Act.*

**Ukugcinwa kwamarekhodi**

**5.** Ukwengeza kumarekhodi adingeka ngaphansi kweNgxenye A yeSahluko sesi-4 se-*Tax Administration Act*, wonke umuntu othola amafutha awumvuzo kufanele agcine lawa marekhodi nemiqulu elandelayo:

*(a)* Iziqinisekiso sokuhwebela ekhaya ezidingeka uma kuthweswa intela emafuthenimpahleni impahla yokuhwebelana ekhaya nangaphandle kumafutha lapho kufanele kukhokhwe khona inhlawulo; kanye

*(b)* namarekhodi namabhuku aveza uhlobo nenani lamafutha okufanele kukhokhelwe inhlawulo.

**Ukudalulwa kwemininingwane**

**6.** Nakuba kuneSahluko sesi-6 se-*Tax Administration Act*, uKhomishana kufanele adalule—

*(a)* kuNgqongqoshe wezokuThutha imininingwane evezwe eMbhalweni we-15 we-1992 *Fund Convention and Regulation* 4 ze-*Fund Regulations*; kanye

*(b)* nakuMqondisi wesiKhwama imininingwane okufanele ithunyelwe kumqondisi eMbhalweni we-15 (eqondene nokusingathwa) kwe-1992 *Fund Convention*.

**Isihloko esifingqiwe nokuqala kwawo ukusebenza**

**7.** Lo Mthetho ubizwa ngokuthi uMthetho oSingethe abaHwebi bezokuThutha (isiKhwama sesiNxephezelo sokuNgcolisa amaFutha samaZwe oMhlaba), wama-2013, futhi uzoqala ukusebenza ngosuku oluzonqunywa uMongameli ngesimemezelo kuSomqulu.