



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 592

Pretoria, 17 October 2014
Oktober 2014

No. 38106

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GENERAL NOTICE

NOTICE 890 OF 2014

SOUTH AFRICAN REVENUE SERVICE

PUBLICATION OF EXPLANATORY SUMMARY OF THE TAX ADMINISTRATION

LAWS AMENDMENT BILL, 2014

The Minister of Finance intends introducing the Tax Administration Laws Amendment Bill, 2014, in the National Assembly on 22 October 2014. The explanatory summary of the Bill is hereby published in accordance with Rule 241(1)(c) of the Rules of the National Assembly.

The Bill—

- amends the Income Tax Act, 1962, so as to effect consequential and textual amendments; to delete a provision; and to amend certain provisions;
- amends the Customs and Excise Act, 1964, so as to effect consequential amendments; to amend certain provisions; to insert certain provisions; and to effect technical corrections;
- amends the Value-Added Tax Act, 1991, so as to effect consequential amendments; and to amend certain provisions;
- amends the South African Revenue Service Act, 1997, so as to amend a provision;
- amends the Securities Transfer Tax Administration Act, 2007, so as to effect a consequential amendment;
- amends the Tax Administration Act, 2011, so as to amend certain provisions; to effect technical corrections; and to effect textual and consequential amendments;
- amends the Tax Administration Laws Amendment Act, 2012, so as to effect technical corrections;

- amends the Tax Administration Laws Amendment Act, 2013, so as to amend an effective date;
 - amends the Customs Duty Act, 2014, so as to effect technical corrections; to effect consequential amendments; and to insert a provision;
 - amends the Customs Control Act, 2014, so as to amend certain provisions; to effect consequential amendments; and to insert a provision,
- and provides for matters connected therewith.
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Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001

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Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001

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