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PROCLAMATIONS • PROKLAMASIES

PROCLAMATION NO. R. 31 OF 2016

**by the
PRESIDENT of the REPUBLIC of SOUTH AFRICA**

SPECIAL INVESTIGATING UNITS AND SPECIAL TRIBUNALS ACT, 1996 (ACT NO. 74 OF 1996): REFERRAL OF MATTERS TO EXISTING SPECIAL INVESTIGATING UNIT AND SPECIAL TRIBUNAL

WHEREAS allegations as contemplated in section 2(2) of the Special Investigating Units and Special Tribunals Act, 1996 (Act No. 74 of 1996) (hereinafter referred to as the "Act"), have been made in respect of the affairs of the Amahlathi Local Municipality (hereinafter referred to as "the Municipality");

AND WHEREAS the Municipality suffered losses that may be recovered;

AND WHEREAS I deem it necessary that the said allegations should be investigated and civil proceedings emanating from such investigation should be adjudicated upon;

NOW, THEREFORE, I hereby, under section 2(1) of the Act, refer the matters mentioned in the Schedule, in respect of the Municipality, for investigation to the Special Investigating Unit established by Proclamation No. R. 118 of 31 July 2001 and determine that, for the purposes of the investigation of the matters, the terms of reference of the Special Investigating Unit are to investigate as contemplated in the Act, any alleged—

- (a) serious maladministration in connection with the affairs of the Municipality;
- (b) improper or unlawful conduct by the councillors, officials or employees of the Municipality;
- (c) unlawful appropriation or expenditure of public money or property;
- (d) unlawful, irregular or unapproved acquisitive act, transaction, measure or practice having a bearing upon State property;
- (e) intentional or negligent loss of public money or damage to public property;
- (f) offence referred to in Parts 1 to 4, or section 17, 20 or 21 (in so far as it relates to the aforementioned offences) of Chapter 2 of the Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2004), and which offences were committed in connection with the affairs of the Municipality; or
- (g) unlawful or improper conduct by any person, which has caused or may cause serious harm to the interests of the public or any category thereof,

which took place between 1 March 2014 and the date of publication of this Proclamation or which took place prior to 1 March 2014 or after the date of publication of this Proclamation, but is relevant to, connected with, incidental or ancillary to the matters mentioned in the Schedule or involve the same persons, entities or contracts investigated under authority of this Proclamation, and to exercise or perform all the functions and powers assigned to or conferred upon the said Special Investigating Unit by the Act, including the recovery of any losses suffered by the Municipality, in relation to the said matters in the Schedule.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this Seventh day of April Two thousand and sixteen.

J G Zuma
President

By Order of the President-in-Cabinet:

T M Masutha
Minister of the Cabinet

SCHEDULE

1. The procurement of goods, works or services by or on behalf of the Municipality from or with the intervention of Laman Financial Services (Pty) Ltd and payments which were made in respect thereof in a manner that was—

- (a) not fair, equitable, transparent, competitive or cost-effective; or
- (b) contrary to applicable—
 - (i) legislation;
 - (ii) manuals, guidelines, practice notes or instructions issued by the National Treasury or the relevant Provincial Treasury; or
 - (iii) manuals, codes, policies, procedures, prescripts, guidelines, instructions or practices of or applicable to the Municipality,

and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the Municipality.

2. Any unlawful or irregular conduct by—

- (a) the Municipality, councillors, officials or employees of the Municipality; or
 - (b) Laman Financial Services (Pty) Ltd, its directors, employees or agents,
- relating to any of the allegations set out in paragraph 1 of this Schedule.

PROKLAMASIE NO. R. 31 VAN 2016**van die
PRESIDENT van die REPUBLIEK van SUID-AFRIKA****WET OP SPESIALE ONDERSOEKEENHEDE EN SPESIALE TRIBUNALE, 1996
(WET NO. 74 VAN 1996): VERWYSING VAN AANGELEENTHEDE NA
BESTAANDE SPESIALE ONDERSOEKEENHEID EN SPESIALE TRIBUNAAL**

AANGESIEN bewerings soos beoog in artikel 2(2) van die Wet op Spesiale Ondersoekeenhede en Spesiale Tribunale, 1996 (Wet No. 74 van 1996) (hierna na verwys as die "Wet"), gemaak is in verband met die aangeleentheid van die Amahlathi Plaaslike Munisipaliteit (hierna na verwys as "die Munisipaliteit");

EN AANGESIEN die Munisipaliteit verliese gely het wat verhaal kan word;

EN AANGESIEN ek dit nodig ag dat gemelde bewerings ondersoek en siviele geskille voortspruitend uit sodanige ondersoek bereg moet word;

DERHALWE verwys ek hierby, kragtens artikel 2(1) van die Wet, die aangeleentheid in die Bylae vermeld, ten opsigte van die Munisipaliteit, vir ondersoek na die Spesiale Ondersoekeenheid ingestel by Proklamasie No. R. 118 van 31 Julie 2001 en bepaal dat, vir die doeleindes van die ondersoek van die aangeleentheid, die opdrag van die Spesiale Ondersoekeenheid is om soos beoog in gemelde Wet, ondersoek te doen na enige beweerde—

- (a) ernstige wanadministrasie in verband met die aangeleentheid van die Munisipaliteit;
- (b) onbehoorlike of onregmatige optrede deur raadslede, beamptes of werknemers van die Munisipaliteit;
- (c) onregmatige bewilliging of besteding van publieke geld of eiendom;
- (d) onwettige, onreëlmatige of nie-goedgekeurde verkrygende handeling, transaksie, maatreël of praktyk wat op Staatseiendom betrekking het;
- (e) opsetlike of nalatige verlies van publieke geld of skade aan publieke eiendom;
- (f) misdryf bedoel in Dele 1 tot 4, of artikel 17, 20 of 21 (vir sover dit op voornoemde misdrywe betrekking het) van Hoofstuk 2 van die Wet op die Voorkoming en Bestryding van Korrupte Bedrywighede, 2004 (Wet No. 12 van 2004), en welke misdrywe gepleeg is in verband met die sake van die Munisipaliteit; of
- (g) onwettige of onbehoorlike optrede deur enige persoon wat ernstige benadeling vir die belange van die publiek of enige kategorie daarvan veroorsaak het of kan veroorsaak,

wat plaasgevind het tussen 1 Maart 2014 en die datum van publikasie van hierdie Proklamasie of wat plaasgevind het voor 1 Maart 2014 of na die datum van publikasie van hierdie Proklamasie, wat relevant is tot, verband hou met, insidenteel of bykomstig is tot, die aangeleenthede vermeld in die Bylae of wat dieselfde persone, entiteite of kontrakte betrek wat ondersoek word kragtens die volmag verleen deur hierdie Proklamasie, en om al die werksaamhede en bevoegdhede wat deur die Wet aan die gemelde Spesiale Ondersoekeenheid toegewys of opgedra is, uit te oefen of te verrig in verband met die genoemde aangeleenthede in die Bylae, insluitend die verhaal van enige verliese wat deur die Munisipaliteit gely is.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria op hede die Sewende dag van April Twee duisend-en-sestien.

J G Zuma
President

Op las van die President-in-Kabinet:

T M Masutha
Minister van die Kabinet

BYLAE

1. Die aanskaffing van goedere, werke of dienste deur of namens die Munisipaliteit vanaf of met die tussenkoms van Laman Financial Services (Edms) Beperk en betalings wat in verband daarmee gemaak is op 'n wyse wat—

- (a) nie regverdig, billik, deursigtig, mededingend, of koste-effektief was nie; of
- (b) strydig was met toepaslike —
 - (i) wetgewing;
 - (ii) handleidings, riglyne, praktyknotas of instruksies wat deur die Nasionale Tesourie of relevante Plaaslike Tesourie uitgevaardig is; of
 - (iii) handleidings, kodes, beleid, prosedures, voorskrifte, riglyne, instruksies of praktyke van, of wat op die Munisipaliteit van toepassing is,

en enige verwante ongemagtigde, onreëlmatige of vrugtelose en verspilde uitgawes wat deur die Munisipaliteit opgeloop was.

2. Enige onwettige of onreëlmatige optrede deur—

- (a) die Munisipaliteit, raadslede, beamptes of werknemers van die Munisipaliteit; of
- (b) Laman Financial Services (Edms) Beperk, die se direkteurs, werknemers of agente,

verbandhoudend tot die bewerings uiteengesit in paragraaf 1 van hierdie Bylae.

PROCLAMATION NO. R. 32 OF 2016

**by the
PRESIDENT of the REPUBLIC of SOUTH AFRICA**

SPECIAL INVESTIGATING UNITS AND SPECIAL TRIBUNALS ACT, 1996 (ACT NO. 74 OF 1996): REFERRAL OF MATTERS TO EXISTING SPECIAL INVESTIGATING UNIT AND SPECIAL TRIBUNAL

WHEREAS allegations as contemplated in section 2(2) of the Special Investigating Units and Special Tribunals Act, 1996 (Act No. 74 of 1996) (hereinafter referred to as "the Act"), have been made in respect of the affairs of the Independent Development Trust (hereinafter referred to as "the IDT"), the Department of Basic Education (hereinafter referred to as "the DBE") and the Department of Education for the Free State Province (hereinafter referred to as "the DEFS");

AND WHEREAS the IDT, DBE and DEFS suffered losses that may be recovered;

AND WHEREAS I deem it necessary that the said allegations should be investigated and civil proceedings emanating from such investigation should be adjudicated upon;

NOW, THEREFORE, I hereby, under section 2(1) of the Act, refer the matters mentioned in the Schedule, in respect of the IDT, DBE and DEFS, for investigation to the Special Investigating Unit established by Proclamation No. R. 118 of 31 July 2001 and determine that, for the purposes of the investigation of the matters, the terms of reference of the Special Investigating Unit are to investigate as contemplated in the Act, any alleged—

- (a) serious maladministration in connection with the affairs of the IDT, DBE and DEFS;
- (b) improper or unlawful conduct by officials or employees of the IDT, DBE or DEFS;
- (c) unlawful appropriation or expenditure of public money or property;
- (d) unlawful, irregular or unapproved acquisitive act, transaction, measure or practice having a bearing upon State property;
- (e) intentional or negligent loss of public money or damage to public property;
- (f) offence referred to in Parts 1 to 4, or section 17, 20 or 21 (in so far as it relates to the aforementioned offences) of Chapter 2 of the Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2004), and which offences were committed in connection with the affairs of the the IDT, DBE and DEFS; or
- (g) unlawful or improper conduct by any person, which has caused or may cause serious harm to the interests of the public or any category thereof,

which took place between 1 January 2013 and the date of publication of this Proclamation or which took place prior to 1 January 2013 or after the date of publication of this Proclamation, but is relevant to, connected with, incidental or ancillary to the matters mentioned in the Schedule or involve the same persons, entities or contracts investigated under authority of this Proclamation, and to exercise or perform all the functions and powers assigned to or conferred upon the said Special Investigating Unit by the Act, including the recovery of any losses suffered by the IDT, DBE or DEFS, in relation to the said matters in the Schedule.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this Twenty-third day of April Two thousand and sixteen.

J G Zuma
President

By Order of the President-in-Cabinet:

T M Masutha
Minister of the Cabinet

SCHEDULE

1. The procurement of, or contracting for goods, works or services by or on behalf the IDT, DBE or DEFS and payments made in respect thereof in a manner that was—

- (a) not fair, competitive, transparent, equitable or cost-effective; or
- (b) contrary to applicable—
 - (i) legislation,
 - (ii) manuals, guidelines, circulars, practice notes or instructions issued by the National Treasury or the relevant Provincial Treasury; or
 - (iii) manuals, policies, procedures, prescripts, instructions or practices of, or applicable to, the IDT, DBE or DEFS,

and any related unauthorised, irregular or fruitless and wasteful expenditure incurred by the IDT, DBE or DEFS in relation to the following projects:

No	Bid number	Description of project
1	FS ASIDI 12/14/1	Boshof Intermediate
2	FS ASIDI 12/14/2	Nampo Secondary
3	FS ASIDI 12/14/3	Caledon Park Intermediate
4	FS ASIDI 12/14/4	Diamanthoogte
5	FS ASIDI 12/14/5	Heide Primary
6	FS ASIDI 12/14/6	PT Sanders Intermediate
7	FS ASIDI 12/14/7	Sehlabeng Secondary
8	FS ASIDI 12/14/8	Tweespruit Primary
9	FS ASIDI 12/14/9	Itemoheng Primary
10	FS ASIDI 12/14/10	Luckhoff Combined

2. Maladministration and/or irregular, improper or unlawful conduct in respect of the affairs of the IDT, DBE or DEFS relating to—

- (a) the outsourcing of the bid evaluation functions performed in respect of the procurement or supply chain management processes; or

(b) contract and performance management, including any failure to act timeously against contractors, suppliers or service providers for any non-performance, poor performance, defective performance or late performance in respect of goods, works or services delivered, performed or rendered,

in terms of the projects referred to in paragraph 1 of this Schedule, including the causes of such maladministration and/or irregular, improper or unlawful conduct.

3. Any non-performance, poor performance, defective performance or late performance by contractors, suppliers or service providers of goods, works or services delivered, performed or rendered in respect of the projects referred to in paragraph 1 of this Schedule and any losses or damages suffered by the IDT, DBE or DEFS as a result thereof.

4. Any unlawful, improper or irregular conduct on the part of—

(a) the IDT, DBE or DEFS, their officials or employees; or

(b) the contractors, suppliers or service providers, their directors, employees, contractors, sub-contractors or agents,

relating to any one or more of the allegations set out in paragraphs 1 to 3 of this Schedule.

PROKLAMASIE NO. R. 32 VAN 2016**van die
PRESIDENT van die REPUBLIEK van SUID-AFRIKA****WET OP SPESIALE ONDERSOEKEENHEDE EN SPESIALE TRIBUNALE, 1996 (WET NO. 74 VAN 1996): VERWYSING VAN AANGELEENTHEDE NA BESTAANDE SPESIALE ONDERSOEKEENHEID EN SPESIALE TRIBUNAAL**

AANGESIEN bewerings soos beoog in artikel 2(2) van die Wet op Spesiale Ondersoekeenhede en Spesiale Tribunale, 1996 (Wet No. 74 van 1996) (hierna na verwys as "die Wet"), gemaak is in verband met die aangeleentheid van die Onafhanklike Ontwikkelingsraad (hierna na verwys as "die OO"), die Departement van Basiese Onderwys (hierna na verwys as "die DBO") en die Department van Onderwys vir die Vrystaat Provinsie (hierna na verwys as "die DOVP");

EN AANGESIEN die OO, DBO en die DOVP moontlike verliese gely het wat verhaal kan word;

EN AANGESIEN ek dit nodig ag dat gemelde bewerings ondersoek en siviele geskille voortspruitend uit sodanige ondersoek bereg moet word;

DERHALWE verwys ek hierby, kragtens artikel 2(1) van die Wet, die aangeleentheid in die Bylae vermeld, ten opsigte van die OO, DBO en die DOVP, vir ondersoek na die Spesiale Ondersoekeenheid ingestel by Proklamasie No. R. 118 van 31 Julie 2001 en bepaal dat, vir die doeleindes van die ondersoek van die aangeleentheid, dit die opdrag van die Spesiale Ondersoekeenheid is om soos beoog in gemelde Wet, ondersoek te doen na enige beweerde—

- (a) ernstige wanadministrasie in verband met die aangeleentheid van die OO, DBO en die DOVP;
- (b) onbehoorlike of onregmatige optrede deur beamptes of werknemers van die OO, DBO en die DOVP;
- (c) onregmatige bewilliging of besteding van publieke geld of eiendom;
- (d) onwettige, onreëlmatige of nie-goedgekeurde verkrygende handeling, transaksie, maatreël of praktyk wat op Staatseiendom betrekking het;
- (e) opsetlike of nalatige verlies van publieke geld of skade aan publieke eiendom;
- (f) misdryf bedoel in Dele 1 tot 4, of artikel 17, 20 of 21 (vir sover dit op voornoemde misdrywe betrekking het) van Hoofstuk 2 van die Wet op die Voorkoming en Bestryding van Korrupte Bedrywighede, 2004 (Wet No. 12 van 2004), en welke misdrywe in verband met die sake van die OO, DBO en die DOVP gepleeg is; of
- (g) onwettige of onbehoorlike optrede deur enige persoon wat ernstige benadeling vir die belange van die publiek of enige kategorie daarvan veroorsaak het of kan veroorsaak,

wat plaasgevind het tussen 1 Januarie 2013 en die datum van publikasie van hierdie Proklamasie of wat plaasgevind het voor 1 Januarie 2013 of na die datum van publikasie van hierdie Proklamasie, wat relevant is tot, verband hou met, insidenteel of bykomstig is tot, die aangeleenthede vermeld in die Bylae of wat dieselfde persone, entiteite of kontrakte betrek wat ondersoek word kragtens die volmag verleen deur hierdie Proklamasie, en om al die werksaamhede en bevoegdhede wat deur die Wet aan die gemelde Spesiale Ondersoekeenheid toegewys of opgedra is, uit te oefen of te verrig in verband met die genoemde aangeleenthede in die Bylae, insluitend die verhaal van enige verliese wat deur die OO, DBO en die DOVP gely is.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Pretoria op hede die Drie-en-twintigste dag van April Twee duisend-en-sestien.

J G Zuma
President

Op las van die President-in-Kabinet:

T M Masutha
Minister van die Kabinet

BYLAE

1. Die aanskaffing van of kontraktering vir goedere, werke of dienste deur of namens die OO, DBO of DOVP en betalings wat in verband daarmee gemaak is op 'n wyse wat—
 - (a) nie regverdig, mededingend, deursigtig, billik of koste-effektief was nie; of
 - (b) strydig was met toepaslike—
 - (i) wetgewing;
 - (ii) handleidings, riglyne, omsendbriewe, praktyknotas of instruksies wat deur die Nasionale Tesourie of toepaslike Provinsiale Tesourie uitgevaardig is; of
 - (iii) handleidings, beleid, prosedures, voorskrifte, instruksies of praktyke van, of wat op die OO, DBO of DOVP van toepassing is,

en enige verwante ongemagtigde, onreëlmatige of vrugtelose en verspilte uitgawes deur die OO, DBO of DOVP opgedoen was ten opsigte van die volgende projekte:

No	Bod nommer	Beskrywing van projek
1	FS ASIDI 12/14/1	"Boshof Intermediate"
2	FS ASIDI 12/14/2	"Nampo Secondary"
3	FS ASIDI 12/14/3	"Caledon Park Intermediate"
4	FS ASIDI 12/14/4	Diamanthoogte
5	FS ASIDI 12/14/5	"Heide Primary"
6	FS ASIDI 12/14/6	"PT Sanders Intermediate"
7	FS ASIDI 12/14/7	"Sehlabeng Secondary"
8	FS ASIDI 12/14/8	"Tweespruit Primary"
9	FS ASIDI 12/14/9	"Itemoheng Primary"
10	FS ASIDI 12/14/10	"Luckhoff Combined"

2. Wanadministrasie en/of onreëlmatige, onbehoorlike of onwettige optrede ten opsigte van die aangeleenthede van die OO, DBO of DOVP ten opsigte van—
 - (a) die uitbesteding van die bod evalueringfunksies wat uitgevoer is ten opsigte van die aanskaffing of voorsieningskanaal bestuur prosesse; of

- (b) kontrak- en prestasiebestuur, insluitende enige versuim om tydig op te tree teen kontrakteurs, verskaffers of diensverskaffers ten opsigte van enige wanprestasie, onder-prestasie, defektiewe prestasie of laat prestasie ten opsigte van goedere, werke of dienste gelewer, uitgevoer of verrig,

ten opsigte van die projekte waarna verwys word in paragraaf 1 van hierdie Bylae, insluitende die oorsake vir sodanige wanadministrasie en/of onreëlmatige, onbehoorlike of onwettige optrede.

3. Enige wanprestasie, onder-prestasie, defektiewe prestasie of laat prestasie deur kontrakteurs, verskaffers of diensverskaffers van goedere, werke of dienste, gelewer, uitgevoer of verrig ten opsigte van die projekte waarna verwys word in paragraaf 1 van hierdie Bylae en enige verlies of skade wat deur die OO, DBO of DOVP gely is as gevolg daarvan.

4. Enige onwettige, onbehoorlike of onreëlmatige optrede deur—

(a) die OO, DBO of DOVP, die se beamptes of werknemers; of

(b) die kontrakteurs, verskaffers of diensverskaffers, die se direkteure, werknemers, kontrakteurs, subkontrakteurs of agente,

verbandhoudend tot een of meer van die bewerings uiteengesit in paragrawe 1 tot 3 van hierdie Bylae.

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/373)

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.



PJ GORDHAN
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
412.10	00.00	01.00	02	<i>Bona fide</i> unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed R1400 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco products) consigned by natural persons abroad to natural persons in the Republic	Full duty

NO. R. 557

SOUTH AFRICAN REVENUE SERVICE

20 MAY 2016

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



PJ GORDHAN
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
412.10	00.00	01.00	02	Bona fide ongevraagde geskenke van nie meer as twee pakkies per persoon per kalenderjaar nie en waarvan die waarde per pakkie nie R1400 oorskry nie (uitgesonderd goedere ingesluit in passasiersbagasie, wyn, spiritus en bewerkte tabak produkte) versend deur natuurlike persone in die buiteland aan natuurlike persone in die Republiek	Volle reg

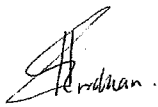
SOUTH AFRICAN REVENUE SERVICE

NO. R. 558

20 MAY 2016

AMENDMENT OF ITEM NO. 412.10/00.00/01.00 OF SCHEDULE 1 TO THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991), IN TERMS OF SECTION 74(3)(a) AS A CONSEQUENCE OF THE AMENDMENT OF REBATE ITEM 412.10/00.00/01.00 IN PART 1 OF SCHEDULE NO. 4 OF THE CUSTOMS AND EXCISE ACT, 1964 (ACT NO. 91 OF 1964)

By virtue of the power vested in me by section 74(3)(a) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991) (the Act), I, Pravin Jamnadas Gordhan, Minister of Finance, hereby amend item no. 412.10/00.00/01.00 of Schedule 1 to the Act to increase the value of *bona fide* unsolicited gifts imported from R400 to R1400 and to limit the number of the gifts to two per person per annum.



PJ GORDHAN
Minister of Finance

GENERAL EXPLANATORY NOTES:

[] Words in bold type in square brackets indicate omissions from existing enactments.

— Words underlined with a solid line indicate insertions in existing enactments.

SCHEDULE

Schedule 1 to the Value-Added Tax Act, 1991 (Act No. 89 of 1991), is hereby amended –

by the amendment of item no. 412.10/00.00/01.00 with the following :

“412.10/00.00/01.00 *Bona fide* unsolicited gifts of not more than two parcels per calendar year and which the value per parcel does not exceed **[R400]** R1400 (excluding goods contained in passengers’ baggage, wine, spirits and manufactured tobacco products **[(including cigarettes and cigars)]**) consigned by natural persons abroad to natural persons in the Republic”

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 558

20 MEI 2016

SUID-AFRIKAANSE INKOMSTEDIENS

Staatskoerant

20 Mei 2016

Kennisgewing R.

WYSIGING VAN ITEM 412.10/00.00/01.00 VAN BYLAE 1 BY DIE WET OP BELASTING OP TOEGEVOEGDE WAARDE, 1991 (WET NO. 89 VAN 1991), INGEVOLGE ARTIKEL 74(3)(a) AS GEVOLG VAN DIE KORTING ITEM 412.10/00.00/01.00 IN DEEL 1 VAN BYLAE NO. 4 VAN DIE DOEANE-EN-AKSYNS WET, 1964 (WET NO. 91 VAN 1964)

Kragtens die bevoegdheid aan my verleen ingevolge artikel 74(3)(a) van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991) (die Wet), wysig ek, Pravin Jamnadas Gordhan, Minister van Finansies, hierby item no. 412.10/00.00/01.00 van Bylae 1 van die Wet om die waarde te vermeerder op bona fide ongevraagde ingevoerde geskenke van R400 tot R1400 te vermeerde en beperk die aantal geskenke van twee per persoon per jaar.



PJ GORDHAN
Minister van Finansies

ALGEMENE VERDUIDELIKENDE OPMERKINGS

ALGEMENE VERDUIDELIKENDE OPMERKINGS:

[] **Woorde in vetdruk in vierkantige hakies dui skrappings van bestaande wetsbepalings aan.**

 Woorde onderstreep met 'n soliede lyn dui invoegings in bestaande wetsbepalings aan.

BYLAE

Bylae 1 by die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), word hierby gewysig deur –

deur die wysiging van item no. 412.10/00.00/01.00 van die volgende :

"412.10/00.00/01.00 *Bona fide* ongevraagde geskenke van nie meer as twee pakkies per persoon per kalenderjaar nie en waarvan die waarde per pakkie nie **[R400]** R1400 oorskry nie (uitgesonderd goedere ingesluit in passasiersbagasie, wyn, spiritus en bewerkte tabak produkte **[(met inbegrip van sigarette en sigare)]**) versend deur natuurlike persone in die buiteland aan natuurlike persone in die Republiek