

Act No. 29, 2008

MINERAL AND PETROLEUM RESOURCES  
ROYALTY (ADMINISTRATION) ACT, 2008

(English text signed by the President.)  
(Assented to 21 November 2008.)

# ACT

**To provide for the administration of matters in connection with the imposition of a royalty on the transfer of mineral resources and for matters connected therewith.**

**B**E IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

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*(English text signed by the President.)  
(Assented to 21 November 2008.)*

# MOLAO

Go phethagatša tshapedišo ya merero ya go amana le go tsenya royalithi go phetišetšo ya methopo ya diminerale le merero ye e amanago le yona.

**O** FETIŠWA ke palamente ya Repabliki ya Afrika Borwa, ka tsela ye e latelago:—

## PEAKANYO YA DIKAROLO

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*Part I**Interpretation*

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**Definitions**

1. (1) In this Act, unless the context indicates otherwise—
- “**Commissioner**” means the Commissioner for the South African Revenue Service;
- “**financial year**” means a financial year as defined in section 1 of the Income Tax Act; 20
- “**notice of assessment**” means a notice of assessment mentioned in section 9;
- “**registered person**” means a person that qualifies for registration in terms of section 2;
- “**Royalty Act**” means the Mineral and Petroleum Resources Royalty Act, 2008; 25
- and
- “**year of assessment**”, in relation to a registered person, means—
- (a) in the case of a natural person or trust, the period commencing on 1 March and ending on the last day of February of the following year; and
- (b) in the case of any other person, the period commencing on the first day of that person’s financial year and ending on the last day of that financial year, and if any financial year begins on any day other than the first day of a month, that financial year is deemed to begin on the first day of that month. 30
- (2) Unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Royalty Act bears the meaning so assigned for purposes of this Act. 35

*Part II**Registration***Registration**

2. (1) A person qualifies for registration in terms of this Act if that person— 40
- (a) holds a prospecting right, retention permit, exploration right, mining right, mining permit or production right granted pursuant to the Mineral and Petroleum Resources Development Act or a lease or sublease mentioned in section 11 of the Mineral and Petroleum Resources Development Act in respect of such a right; or 45
- (b) wins or recovers a mineral resource from within the Republic.
- (2) A person that qualifies for registration as mentioned in subsection (1)—
- (a) on 1 May 2009 must apply to register with the Commissioner by 30 June 2009; or

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15. Ditokišo tša royalithi ye e akantšwego ye e swanetšego go lefša  
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*Kgaolo ya VI**Dintlha tša mehutahuta*

17. Phethagatšo ya Molao 5  
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20. Melawana  
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*Kgaolo ya I*

10

*Tlhathollo***Ditlhalošo**

1. (1) Ka mo Molaong wo, ka ntle le ge diteng di bolela ka tsela ye nngwe—  
“Mokomišenare” e ra Mokomišenare wa Tirelo ya Metšhelo ya Afrika Borwa;  
“ngwaga wa ditšhelete” o ra ngwaga wa ditšhelete ka ge go hlalošitšwe karolong 15  
ya 1 ya Molao wa Motšhelo wa Letseno;  
“tsebišo ya tekolo” e ra tsebišo ya tekolo ye go boletšwego ka yona karolong ya  
9;  
“motho yo a ngwadišitšwego” e ra motho yo a nago le maswanedi a go  
ngwadišwa go latela karolo ya 2; 20  
“Molao wa Royalithi” o ra Molao wa Royalithi ya Methopo ya Diminerale le  
Petroleamo, wa 2008; gomme  
“ngwaga wa tekolo”, malebana le motho yoo a ngwadišitšwego, o ra—  
(a) lebakeng la motho wa tlhago goba thraste, lebaka la nako le le thomago ka la 25  
1 Matšhe gomme la fela ka letšatši la mafelelo la Febereware la ngwaga wo o  
latelago; le  
(b) lebakeng la motho ofe goba ofe, lebaka la nako le le thomago ka letšatši la  
mathomo la ngwaga wa ditšhelete wa motho yoo gomme la fela ka letšatši la  
mafelelo la ngwaga woo wa ditšhelete, gomme ge e le gore ngwaga ofe goba 30  
ofe wa ditšhelete o thoma ka letšatši le lengwe leo le sego letšatši la mathomo  
la kgwedi, ngwaga woo wa ditšhelete o bonwa gore o thoma ka letšatši la  
mathomo la kgwedi yeo.  
(2) Ka ntle le ge diteng di bolela ka tsela ye nngwe, lentšu goba tlhagišo yeo e filwego  
tlhalošo ka go Molao wa Royalithi e tšweletša tlhalošo yeo malebana le Molao wo.

*Kgaolo ya II*

35

*Ngwadišo***Ngwadišo**

2. (1) Motho o na le maswanedi a go ngwadišwa go latela Molao wo ge motho yoo  
a—  
(a) a na le tokelo ya go lekola diminerale nageng, phemiti ya go ba mong wa 40  
moepo, tokelo ya go utulla diminerale, tokelo ya go rafa diminerale moepong,  
phemiti ya go rafa diminerale moepong goba tokelo ya tšweletšo tše di  
filwego go latela Molao wa Tlhabollo ya Methopo ya Diminerale le  
Petroleamo goba go hiriša goba go hirišetša ba bangwe ba ka fasana mo go  
boletšwego ka gona karolong ya 11 ya Molao wa Tlhabollo ya Methopo ya 45  
Diminerale le Phethroliamo mabapi le tokelo yeo; goba  
(b) thopago goba a utullago mothopo wa minerale ka gare ga Repabliki.  
(2) Motho yo a nago le maswanedi a boingwadišo ka ge go boletšwe karolwaneng ya  
(1)—  
(a) ka la 1 Mei 2009 o swanetše go dira kgopelo ya go ngwadišwa le 50  
Mokomišenare pele la 30 June 2009 le dikela; goba

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- (b) after 1 May 2009 must apply to register with the Commissioner within 60 days after the day on which that person qualifies for registration.
- (3) The Commissioner must register a person that qualifies for registration and that registration takes effect from the beginning of the year of assessment during which the person qualifies for registration. 5

### Cancellation of registration

3. (1) A person registered under this Act that no longer qualifies for registration (or anticipates not qualifying for registration from a specified date) may apply to the Commissioner for cancellation of registration.
- (2) Upon receipt of an application mentioned in subsection (1), the Commissioner may cancel the registration of a person mentioned in subsection (1) with effect from the day after the last day of the year of assessment in which that person no longer qualified for registration as mentioned in subsection (1). 10
- (3) The obligations and liabilities of a person under this Act and the Royalty Act in respect of anything done or omitted to be done by the person while a registered person are not affected by the cancellation of the registration of that person as mentioned in subsection (2). 15

### Election for unincorporated body of persons

4. (1) Notwithstanding subsection (2), if an unincorporated body of persons—
- (a) consists of two or more members; and 20
- (b) holds a prospecting right, retention permit, exploration right, mining right, mining permit or production right granted pursuant to the Mineral and Petroleum Resources Development Act (or a lease or sublease mentioned in section 11 of the Mineral and Petroleum Resources Development Act in respect of such a right) in the name of that unincorporated body, 25
- all the members of that unincorporated body may elect that the unincorporated body becomes a person that qualifies for registration in terms of section 2.
- (2) On the day on which an unincorporated body qualifies for registration as mentioned in subsection (1)—
- (a) all the members of that unincorporated body must elect a year of assessment in respect of that unincorporated body and that year of assessment must be the same year of assessment as that of a member of that unincorporated body; and
- (b) section 10 of the Royalty Act applies to that unincorporated body for as long as that unincorporated body is registered in terms of section 2. 30
- (3) If subsection (2) applies to an unincorporated body— 35
- (a) the liabilities and duties imposed under this Act and the Royalty Act in respect of that unincorporated body must be applied and performed by that unincorporated body separately from the members of that unincorporated body; and
- (b) any other actions that are permitted by a person registered under this Act in respect of that unincorporated body must be performed by that unincorporated body separately from the members of that unincorporated body. 40
- (4) Each member of an unincorporated body mentioned in subsection (2) is liable jointly and severally with the other members of that unincorporated body for—
- (a) the duties of that unincorporated body under this Act and the Royalty Act; and 45

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(b) ka morago ga la 1 Mei 2009 o swanetše go dira kgopelo ya go ngwadišwa le Mokomišenare mo matšatšing a 60 ka morago ga ge letšatši leo motho yoo a bago le maswanedi a ngwadišo.

(3) Mokomišenare o swanetše go ngwadiša motho yo a nago le maswanedi a go ngwadišwa gomme ngwadišo yeo e thoma go šoma go tloga mathomong a ngwaga wa tekolo woo motho yoo a bago le maswanedi a boingwadišo. 5

**Go phumula boingwadišo**

3. (1) Motho yo a ngwadišitšwego ka fase ga Molao wo yo a sa hlwego a na le maswanedi a go ngwadišwa (goba yo a lebeletšego gore a ka se be le maswanedi a go ngwadišwa) go thoma ka letšatšikgwedi le le filwego a ka dira kgopelo go Mokhomišenare ya go phumula boingwadišo. 10

(2) Ka morago ga ge a amogetše kgopelo ye go boletšwego ka yona karolwaneng ya (1), Mokhomišenare a ka phumula boingwadišo ya motho yo go boletšwego ka yena karolwaneng ya (1) go thoma ka letšatši la ka morago ga letšatši la mafelelo la ngwaga wa tekolo woo motho yoo a sa hlwego a na le maswanedi a boingwadišo (goba yo a lebeletšego gore a ka se be le maswanedi a go ngwadišwa) ka ge go boletšwe karolwaneng ya (1). 15

(3) Ditlamego le maikarabelo a motho yo go bolelwago ka yena ka fase ga Molao wo le Molao wa Royalithi mabapi le se sengwe le se sengwe se a se dirilego goba se a se tlogetšego se swanetšego go dirwa ke motho yoo mola e sa le motho yo a ngwadišitšwego ga di ame ke go phumula ga ngwadišo ya motho yoo ka ge go boletšwe karolwaneng ya (2). 20

**Go kgetha lekgotla la batho bao ba sego khamphani**

4. (1) Go sa šetšwe karolwana ya 2, ge lekgotla la batho leo le sego khamphani—  
(a) le na le maloko a mabedi goba go feta; gomme 25  
(b) le na le tokelo ya go lekola diminerale nageng, phemiti ya go ba mong wa moepo, tokelo ya go utulla diminerale, tokelo ya go rafa diminerale moepong, phemiti ya go rafa diminerale moepong goba tokelo ya tšweletšo tše di filwego go latela Molao wa Tlhabollo ya Methopo ya Diminerale le Petroleamo (goba go hiriša goba go hirišetša ba bangwe ba ka fasana mo go boletšwego ka gona karolong ya 11 ya Molao wa Tlhabollo ya Methopo ya Diminerale le Petroleamo mabapi le tokelo yeo) ka leina la lekgotla leo le sego khamphani, 30

maloko ka moka a lekgotla leo le sego khamphani a swanetše go kgetha gore lekgotla leo le sego khamphani le ba motho yo a nago le maswanedi a ngwadišo go latela karolo ya 2. 35

(2) Ka letšatši leo lekgotla leo le sego khamphani le bago le maswanedi a ngwadišo ka ge go boletšwe karolwaneng ya (1)—

(a) maloko ka moka a lekgotla leo le sego khamphani a swanetše go kgetha ngwaga wa tekolo wa mabapi le go dira tekolo ya lekgotla leo le sego khamphani gomme ngwaga woo wa tekolo o swanetše go ba ngwaga wa tekolo wa leloko leo la lekgotla leo le sego la khamphani; gomme 40  
(b) karolo ya 10 ya Molao wa Royalithi e dirišwa go lekgotla leo le sego khamphani ge fela lekgotla leo le sego khamphani le ngwadišitšwe go latela karolo ya 2. 45

(3) Ge karolwana ya (2) e dirišwa go lekgotla leo le sego khamphani—

(a) maikarabelo le mešomo yeo e diragatšwago ka fase ga Molao wo le Molao wa Royalithi mabapi le lekgotla leo le sego khamphani e swanetše go dirišwa le go phethagatšwa ke lekgotla leo le sego khamphani le nnoši ka ntle le maloko a lekgotla leo le sego khamphani; gomme 50  
(b) ditiro dife goba dife tšeo di dumeletšwego motho yo a ngwadišitšwego ka fase ga Molao wo mabapi le lekgotla leo le sego khamphani, di swanetšwe go phethagatšwa ke lekgotla leo le sego khamphani le nnoši ka ntle le maloko a lekgotla leo le sego khamphani. 55

(4) Leloko le lengwe le le lengwe la lekgotla leo le sego khamphani le go boletšwego ka lona karolwaneng ya (2) le na le maikarabelo mmogo le ba mmalwa ba bangwe ba maloko a lekgotla leo le sego khamphani go—

(a) mešomo ya lekgotla leo le sego khamphani ka fase ga Molao wo le Molao wa Royalithi; le

(b) the royalty imposed under the Royalty Act on that unincorporated body in respect of all mineral resources transferred by that unincorporated body, while the member was a member of that unincorporated body.

(5) If—

(a) an unincorporated body mentioned in subsection (2) is dissolved solely as a result of— 5

(i) the retirement, withdrawal or death of one or more members of that unincorporated body; or

(ii) the admission of a new member to that unincorporated body; and

(b) the new unincorporated body which is brought into being as a result of the dissolution mentioned in paragraph (a) satisfies the requirements of subsection (1)(a) and (b), 10

the registration of the dissolved unincorporated body remains in effect for purposes of the new unincorporated body notwithstanding that dissolution.

(6) All the members of an unincorporated body mentioned in subsection (1) may at any time elect to terminate the registration of that unincorporated body with effect from the day after the last day of the year of assessment in which that election was made. 15

### **Part III**

#### **Payments and returns**

##### **Payments in respect of estimated royalty 20**

5. (1) A registered person must submit an estimate of the royalty payable in respect of a year of assessment within six months after the first day of that year and must make a payment (together with such return for that payment as the Commissioner may prescribe) equal to one-half of the amount of the royalty so estimated.

(2) A registered person must submit an estimate of the royalty payable in respect of a year of assessment by the last day of that year and submit a payment (together with such return for that payment as the Commissioner may prescribe) equal to the amount of the royalty so estimated less the amount paid as mentioned in subsection (1). 25

##### **Submission of return and final payment**

6. (1) A registered person must submit a return (as the Commissioner may prescribe) for the royalty payable in respect of a year of assessment within six months after the last day of that year. 30

(2) If the amount of the royalty mentioned in subsection (1) that is payable in respect of a year of assessment exceeds the sum of the two payments made as mentioned in section 5, that excess must be paid within six months after the last day of that year. 35

##### **Form, manner and place determined by Commissioner**

7. All registrations, returns, forms and payments required in terms of this Act or the Royalty Act must be submitted in such form, manner (including electronically) and place as determined by the Commissioner in respect of any matter necessary to administer this Act or the Royalty Act. 40

##### **Maintenance of records**

8. (1) A registered person must retain such records as are necessary to satisfy the requirements of this Act and the Royalty Act, including—

(a) particulars of “earnings before interest and taxes” as mentioned in section 5 of the Royalty Act with sufficient detail to identify all the gross sales, income and allowable deductions in respect of those earnings; 45

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- (b) go royalithi yeo e lefišwago ka fase ga Molao wa Royalithi go lekgotla leo le sego khamphani mabapi le methopo ya diminerale ka moka ye e fetišeditšwego ke lekgotla leo le sego khamphani,  
ge leloko leo le be le sa le leloko la lekgotla leo le sego khamphani.
- (5) Ge— 5
- (a) lekgotla leo le sego khamphani leo go boletšwego ka lona karolwaneng ya (2) le fedišwa ka botlalo ka lebaka la—
- (i) go tšwa mošomong, go itokolla goba lehu la leloko le tee goba maloko a mmalwa a lekgotla leo le sego khamphani; goba
- (ii) go tsenywa go leloko le lefsa ka lekgotleng leo le sego khamphani; gomme 10
- (b) lekgotla le lefsa leo le sego khamphani leo le hlongwago ka lebaka la go fedišwa mo go boletšwego ka gona temaneng ya (a) le phethagatša dinyakwa tša karolwana ya (1)(a) le (b),  
ngwadišo ya lekgotla leo le sego khamphani leo le fedišitšwego e tšwela pele go šoma mabakeng a lekgotla le lefsa leo le sego khamphani go sa šetšwe go fedišwa moo. 15
- (6) Maloko a lekgotla leo le sego khamphani ao go boletšwego ka wona karolwaneng ya (1) a ka kgetha go fediša ngwadišo ya lekgotla leo le sego khamphani nako ye nngwe le ye nngwe go thoma ka letšatši la ka morago ga la mafelelo la ngwaga wa tekolo woo kgetho yeo e dirilwego ka wona. 20

**Kgaolo ya III**

**Ditefo le dipampiri tša go lefa royalithi**

**Ditefo tša go amana le royalithi ye e akantšwego go lefša**

5. (1) Motho yo a ngwadišitšwego o swanetše go romela kakanyo ya tšhelete ya royalithi yeo e swanetšego go lefša ya mabapi le ngwaga wa tekolo mo dikgweding tše tšhelela ka morago ga letšatši la mathomo la ngwaga woo gomme o swanetše go lefa (gammogo le pampiri ya tefo yeo ka ge Mokomišenare a ka laela bjalo) tšhelete ye e lekanago le seripa se tee sa tšhelete ya royalithi yeo e akantšwego. 25
- (2) Motho yo a ngwadišitšwego o swanetše go romela kakanyo ya tšhelete ya royalithi yeo e swanetšego go lefša ya mabapi le ngwaga wa tekolo pele letšatši la mafelelo la ngwaga woo le dikela gomme o swanetše go romela tefo (gammogo le pampiri ya tefo yeo ka ge Mokomišenare a ka laela bjalo) tšhelete yeo e lekanago le tšhelete ya royalithi yeo e akantšwego gomme e le ka fase ga tšhelete yeo e lefilwego yeo go boletšwego ka yona karolwaneng ya (1). 30

**Go romela dipampiri tša go lefa royalithi le tefelo ya mafelelo** 35

6. (1) Motho yo a ngwadišitšwego o swanetše go romela dipampiri tša go lefa tšhelete (ka ge Mokomišenare a ka laela bjalo) ya royalithi yeo e lefšago ya mabapi le ngwaga wa tekolo mo dikgweding tše tšhelela ka morago ga letšatši la mafelelo la ngwaga woo.
- (2) Ge tšhelete ya royalithi ye go boletšwego ka yona karolwaneng ya (1) yeo e lefšago mabapi le ngwaga wa tekolo e feta tekano ya tšhelete ya ditefo tše pedi tše di dirilwego ka ge go boletšwe karolong ya 5, tšhelete ye e fetago e swanetše go lefša mo dikgweding tše tšhelela ka morago ga letšatši la mafelelo la ngwaga woo. 40

**Sebopego, mokgwa le lefelo le le laolwago ke Mokhomišenare**

7. Dingwadišo ka moka, dipampiri tša go lefa royalithi, diforomo le ditefo tšeo di nyakegago go latela Molao wo goba Molao wa Royalithi di swanetše go romelwa ka sebopego seo, mokgwa (go akaretšwa ka elektroniki), le lefelo ka ge go laolwa ke Mokhomišenare mabapi le taba efe goba efe yeo e lego maleba go ka diriša Molao wo goba Molao wa Royalithi. 45

**Go boloka dipego**

8. (1) Motho yo a ngwadišitšwego o swanetše go boloka dipego tšeo ka ge di le maleba go phethagatša dinyakwa tša Molao wo le Molao wa Royalithi, go akaretšwa—
- (a) dingwalwa tša mabapi le “letseno la pele ga tswala le metšhelo” ka ge go boletšwe karolong ya 5 ya Molao wa Royalithi tšeo di nago le dintlha tšeo di 50



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- (b) particulars of “gross sales” as mentioned in section 6 of the Royalty Act with sufficient detail to identify all transferred mineral resources in respect of those gross sales and the persons acquiring those transferred mineral resources;
- (c) the quantity of mineral resources extracted but not transferred and those transferred by that registered person with sufficient detail to identify those extracted and transferred mineral resources; 5
- (d) the accounting income with sufficient detail to identify the “earnings before interest and taxes” as mentioned in section 5 of the Royalty Act that relate to that accounting income;
- (e) a ledger, cash book, journal, cheque book, bank statement, deposit slip, paid cheque, invoice, other book of account or financial statement; and 10
- (f) any information required by the Commissioner.
- (2) A registered person must retain the records mentioned in subsection (1) (either in their original form or in any other form permitted by the Commissioner) for five years after the date of the submission of the return to which those records relate. 15

*Part IV**Assessments***Notices of assessment****9. (1) If—**

- (a) the Commissioner has reason to believe that a registered person has failed to pay the royalty for which that registered person is liable as mentioned in section 6; 20
- (b) the registered person fails to furnish a return in respect of the royalty for which that registered person is liable as mentioned in section 6; or
- (c) the Commissioner is not satisfied with a return mentioned in paragraph (b) furnished by the registered person, 25

the Commissioner may issue to that person a notice of assessment of the royalty payable for the assessment period concerned, notwithstanding sections 81(5), 83(18) and 83A(12) of the Income Tax Act.

**(2) If—**

- (a) a registered person defaults in furnishing a return mentioned in subsection (1) or any information in respect of that return; 30
- (b) the Commissioner is not satisfied with the return or information mentioned in paragraph (a); or
- (c) the Commissioner is not satisfied with the amount of the royalty paid by that person as mentioned in subsection (1), 35

the Commissioner may estimate the amount in relation to which the return or information is required (or of the royalty otherwise properly chargeable under this Act) for purposes of the notice of assessment mentioned in subsection (1).

(3) The Commissioner must, in a notice of assessment, give notice to a registered person that an objection to or appeal against that notice of assessment must be noted as described in sections 81, 83 and 83A of the Income Tax Act. 40

(4) A registered person that receives a notice of assessment must pay the amount of the royalty so assessed to the Commissioner within 30 days after the date of issue of that notice of assessment. 45

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lekanego tša go bontšha ditšhelete tšeo di gogilwego tša dithekišo ka moka, tša letseno le tša putseletšo tša mabapi le letseno leo;

- (b) dingwalwa tša mabapi le "dithekišo ka moka" ka ge go boletšwe karolong ya 6 ya Molao wa Royalithi tšeo di nago le dintlha tše di lekanego tša go bontšha methopo ya diminerale ka moka yeo e fetišeditšwego tša mabapi le dithekišo tše ka moka le batho bao ba hwetšago methopo yeo ya diminerale tše di fetišeditšwego; 5
- (c) boleng bja methopo ya diminerale tše di rafilwego eupša yeo e sego ya fetišetšwa le yeo e fetišeditšwego ke motho yoo a ngwadišitšwego le dintlha tše di lekanego tša go bontšha methopo ya diminerale yeo e rafilwego le go fetišetšwa; 10
- (d) pego ya letseno la ditšhelete yeo e nago le dintlha tše di lekanego tša go bontšha 'letseno la pele ga tswala le metšhelo' ka ge go boletšwe karolong ya 5 ya Molao wa Royalithi yeo e amanago le letseno leo la ditšhelete;
- (e) lletša, puku ya kheše, tšenale, pukwana ya tšheke, setatamente sa pankka, selipi sa tepositi, tšheke ya pankka, lenaneotefo, puku ye nngwe ya akhaonte, goba setatamente sa ditšhelete; le 15
- (f) tshedimošo efe goba efe ye e nyakwago ke Mokhomišenare.

(2) Motho yo a ngwadišitšwego o swanetše go boloka dipego tše go boletšwego ka tšona karolwaneng ya (1) (e ka ba ka sebopego sa tšona sa mathomong goba ka tsela efe goba efe yeo e dumeletšwego ke Mokhomišenare) mo mengwageng ye mehlano ka morago ga letšatšikgwedi la go romela dipampiri tšeo tša royalithi tšeo di amanago le dipego tšeo. 20

#### Kgaolo ya IV

##### Ditekolo

25

##### Ditsebišo tša tekolo

###### 9. (1) Ge—

- (a) Mokomišenare a na le lebaka la go dumela gore motho yo a ngwadišitšwego o paletšwe ke go lefa royalithi yeo motho yoo a ngwadišitšwego a nago le maikarabelo a go e lefa ka ge go boletšwe karolong ya 6; 30
- (b) motho yo a ngwadišitšwego a palelwa ke go romela dipampiri tša go lefa royalithi ya mabapi le royalithi yeo motho yoo a ngwadišitšwego a swanetšego go e lefa ka ge go boletšwe karolong ya 6; goba
- (c) Mokomišenare a se a kgotsofatšwa ke dipampiri tšeo tša royalithi tše go boletšwego ka tšona temaneng ya (b) tše di rometšwego ke motho yo a ngwadišitšwego, 35

Mokomišenare a ka fa motho yoo tsebišo ya tekolo ya royalithi yeo e swanetšego go lefša ya nakong yeo ya tekolo, go sa šetšwe dikarolwana tša 81(5), 83(18) le 83A(12) tša Molao wa Motšhelo wa Letseno.

###### (2) Ge—

- (a) motho yo a ngwadišitšwego a palelwa ke go romela dipampiri tša royalithi tše go boletšwego ka tšona karolwaneng ya (1) goba a palelwa ke go romela tshedimošo efe goba efe ya mabapi le dipampiri tšeo tša royalithi; 40
- (b) Mokomišenare a se a kgotsofatšwa ke dipampiri tša royalithi goba tshedimošo yeo go boletšwego ka yona temaneng ya (a); goba 45
- (c) Mokomišenare a se a kgotsofatšwa ke tšhelete ya royalithi ye e lefšago ke motho yoo ka ge go boletšwe karolwaneng ya (1),

Mokhomišenare a ka dira kakanyo ya tšhelete ya mabapi le dipampiri tša royalithi goba ya mabapi le tshedimošo yeo e nyakegago (goba ya royalithi yeo e lefšago go ya ka maleba ka fase ga Molao wo) mabakeng a go dira tsebišo ya tekolo ye go boletšwego ka yona karolwaneng ya (1). 50

(3) Mokhomišenare o swanetše, ka gare ga tsebišo yeo ya tekolo, go fa tsebišo go motho yo a ngwadišitšwego gore boipelaetšo goba boipiletšo kgahlanong le tsebišo yeo ya tekolo bo swanetše go lemogwa ka ge go hlalošitšwe dikarolong tša 81, 83 le ya 83A tša Molao wa Motšhelo wa Letseno. 55

(4) Motho yo a ngwadišitšwego yo a amogelago tsebišo ya tekolo o swanetše go lefa tšhelete ya royalithi yeo e šetšego e lekotšwe go Mokomišenare mo matšatšing a 30 ka morago ga letšatšikgwedi la go fiwa ga tsebišo yeo ya tekolo.

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(5) A registered person that lodges an objection or appeal against a notice of assessment must pay the tax so assessed in respect of that notice of assessment within 30 days after the date of issue of that notice of assessment, and if that notice of assessment is not final by the last day of five years from the date of issue of that notice of assessment, that person must retain all records relevant to that objection or appeal until that notice of assessment becomes final. 5

**Reduced assessments**

10. (1) Notwithstanding the fact that an objection or appeal has not been noted, the Commissioner may reduce a notice of assessment—

- (a) to rectify a processing error made in issuing the notice of assessment; or 10
- (b) if it is proven to the satisfaction of the Commissioner that in issuing the notice of assessment any amount which—
  - (i) was taken into account by the Commissioner in determining the registered person's liability in respect of the royalty, should not have been taken into account; or 15
  - (ii) should have been taken into account in determining the registered person's liability in respect of the royalty, was not taken into account by the Commissioner:

Provided that such notice of assessment, wherein the amount was so taken into account or not taken into account, as mentioned in subparagraph (i) or (ii), as the case may be, was issued by the Commissioner based on information provided in the registered person's returns for the current or any previous year of assessment. 20

(2) The Commissioner may not issue a reduced notice of assessment mentioned in subsection (1)—

- (a) after the expiration of five years from the date of issue of the notice of assessment; or 25
- (b) if the amount was assessed in terms of a notice of assessment which was made in accordance with the practice generally prevailing at the date of that notice and was accepted by the registered person.

**Withdrawal of notice of assessment** 30

11. (1) The Commissioner may withdraw a notice of assessment that is—

- (a) issued to an incorrect person; or
- (b) issued in respect of an incorrect assessment period.

(2) For purposes of this Act, any withdrawn notice of assessment mentioned in subsection (1) is deemed not to have been issued. 35

**Time limit for notice of assessment**

12. (1) The Commissioner may not issue a notice of assessment in respect of a return more than five years after the date of submission of that return.

(2) The five-year limit with respect to a notice of assessment mentioned in subsection (1) does not apply if the Commissioner has reason to believe that a registered person failed to pay the royalty to which that notice of assessment relates due to fraud, misrepresentation or non-disclosure of material facts. 40

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(5) Motho yo a ngwadišitšwego yo a dirago boipelaetšo goba boipiletšo kgahlanong le tsebišo ya tekolo o swanetše go lefa mošhelo wo o lekotšwego wa mabapi le tsebišo yeo ya tekolo mo matšatšing a 30 ka morago ga letšatšikgwedi la go fiwa ga tsebišo yeo ya tekolo, gomme ge e le gore tsebišo yeo ya tekolo ga se ya phethwa ka letšatši la mafelelo la mengwaga ye mehlano go tloga ka letšatšikgwedi leo tsebišo ya tekolo e filwego ka lona, motho yoo o swanetše go boloka dipego ka moka tšeo di amanago le boipelaetšo goba boipiletšo bjoo go fihla ge tsebišo yeo ya tekolo e phethwa. 5

**Ditekolo tšeo di fokoditšwego**

10. (1) Go sa šetšwe ntlha ya gore boipelaetšo goba boipiletšo ga se bja hlwa bo lemogwa, Mokomišenare a ka fokotša tsebišo ya tekolo— 10

(a) go phošolla phošo ya tshapedišo yeo e dirilwego ge go fiwa tsebišo ya tekolo; goba

(b) ge Mokomišenare a ka hwetša bohlatse bjo bo kgotsofatšago bja gore ge go fiwa tsebišo ya tekolo tšhelete efe goba efe yeo—

(i) e hlokometšwe ke Mokomišenare ge a be a bea tšhelete yeo e swanetšego go lefša ke motho yo a ngwadišitšwego ya mabapi le royalithi, e be e se ya swanelwa ke go ke go hlokomelwa; goba 15

(ii) e bego e swanetše go hlokomelwa ge go bewa tšhelete yeo e swanetšego go lefša ke motho yo a ngwadišitšwego ya mabapi le royalithi, ga se ya hlokomelwa ke Mokomišenare: 20

Ge fela tsebišo yeo ya tekolo, yeo ka go yona tšhelete yeo e hlokometšwego goba e sego ya hlokomelwa, ka ge go boletšwe sekatemang sa (i) goba ya (ii), go ya ka moo go tla bego go le ka gona, e filwe ke Mokomišenare e theilwe godimo ga tshedimošo ya dipampiri tša royalithi yeo e filwego ke motho yo a ngwadišitšwego, tša ngwaga wa bjale goba ngwaga ofe goba ofe wo o fetilego wa tekolo. 25

(2) Mokomišenare a ka se fe tsebišo ya tekolo ye e fokoditšwego ye go boletšwego ka yona karolwaneng ya (1)—

(a) ka morago ga ge mengwaga ye mehlano e fedile go tloga ka letšatšikgwedi la ge a file tsebišo ya tekolo; goba 30

(b) ge tšhelete yeo e lekotšwe go latela tsebišo ya tekolo yeo e dirilwego mabapi le mošomo woo ka kakaretšo o bego o sa dirwa ka letšatšikgwedi la tsebišo yeo gomme tsebišo e amogetšwe ke motho yo a ngwadišitšwego.

**Go gomiša tsebišo ya tekolo**

11. (1) Mokomišenare a ka gomiša tsebišo ya tekolo yeo e— 35

(a) filwego motho yo e sego yena; goba

(b) filwego ya mabapi le nako ya tekolo ye e phošagetšego.

(2) Mabakeng a Molao wo, tsebišo efe goba efe ye e gomišitšwego ye go boletšwego ka yona karolwaneng ya (1) e bonwa bjalo ka yeo e sego ya ka ya fiwa.

**Nako ye e fiwago ya tsebišo ya tekolo** 40

12. (1) Mokomišenare a ka se fe tsebišo ya tekolo ya mabapi le pampiri ya royalithi yeo e nago le mengwaga ya go feta ye mehlano ka morago ga letšatšikgwedi la thomelo ya pampiri yeo ya royalithi.

(2) Nako ye e fiwago ya mengwaga ye mehlano ya mabapi le tsebišo ya tekolo yeo go boletšwego ka yona karolwaneng ya (1) ga e dirišwe ge Mokomišenare a na le lebaka la go dumela gore motho yo a ngwadišitšwego o paletšwe ke go lefa royalithi ya go amana le tekolo yeo ka lebaka la bomenetša, go hlagaša tshedimošo ya maaka goba go se fe dintlha tša maleba. 45

**Part V****Refunds, penalty and interest****Refunds**

13. (1) A registered person may claim a refund of any amount of royalty paid as mentioned in section 6 to the extent that the amount exceeds— 5
- (a) in the case where that amount was paid in respect of a notice of assessment, the amount so assessed; or
  - (b) in any other case, the amount of royalty properly chargeable under the Royalty Act with respect to that registered person.
- (2) The Commissioner may not authorise a refund under subsection (1)(b) if— 10
- (a) the amount was previously paid in accordance with the practice generally prevailing at the date of the payment; or
  - (b) that refund is claimed by that registered person after a period of five years from the date of the official receipt acknowledging the payment or, if more than one payment was made, the date of the official receipt acknowledging the latest of those payments. 15
- (3) The Commissioner may refuse to authorise a refund under subsection (1) if the registered person has failed to furnish—
- (a) a return in respect of a payment required in terms of section 6 until that person has furnished that return; or 20
  - (b) the Commissioner in writing with particulars of that registered person's banking account or account with a similar institution to enable the Commissioner to transfer a refund, if any, to that account until that registered person has furnished the particulars as required.
- (4) If a refund contemplated in subsection (1) is due to a registered person that has failed to pay any amount required under this Act or any other Act administered by the Commissioner, within the period prescribed for payment of the amount, the Commissioner may set off against the amount which that registered person has failed to pay, any amount which has become refundable to that registered person under this section. 25

**Penalty for underestimation of royalty payable** 30

14. (1) If the royalty mentioned in section 6(1) in respect of a year of assessment exceeds the amount paid as mentioned in section 5 in respect of that year and that excess is greater than 10 per cent of the royalty mentioned in section 6(1), the Commissioner may impose a penalty that may not exceed 20 per cent of that excess.
- (2) A penalty imposed as mentioned in subsection (1) is payable within 30 days from the date on which it was imposed. 35

**Adjustments of estimated royalty**

15. (1) The Commissioner may require a registered person to justify any estimated amount paid by that person as mentioned in section 5 or to furnish particulars in respect of that amount and, if the Commissioner is dissatisfied with that amount, the Commissioner may substitute an estimate of an increased amount in lieu of the estimated amount paid as mentioned in section 5 to the extent that the Commissioner considers reasonable. 40
- (2) If a registered person fails to submit any estimated amount as required by section 5, the Commissioner may estimate that amount. 45
- (3) Any estimate made by the Commissioner under subsection (1) or (2) is deemed to take effect in respect of the year of assessment within which the estimated amount in respect of that estimate is required to be paid in terms of section 5.

**Kgaolo ya V****Ditšhelete tše di bušetšwago le Tswala****Ditšhelete tšeo di bušetšwago**

13. (1) Motho yo a ngwadišitšwego a ka dira kgopelo ya tefelo ya tšhelete efe goba efe yeo e bušetšwago ya royalithi yeo e lefilwego ka ge go boletšwe karolong ya 6 ge e le gore tšhelete yeo e feta— 5
- (a) lebakeng la ge tšhelete yeo e lefilwe mabapi le tsebišo ya tekolo, tšhelete yeo e lekotšwego lebakeng leo; goba
- (b) lebakeng lefe goba lefe, tšhelete ya royalithi yeo e lefišwago go ya ka maleba ka fase ga Molao wa Royalithi wa mabapi le motho yoo a ngwadišitšwego. 10
- (2) Mokomišenare a ka se fe tumelelo ya go lefa tšhelete yeo e bušetšwago ka fase ga karolwana ya (1)(b) ge—
- (a) ge tšhelete yeo e lefilwe mo nakong yeo e fetilego e le ya malebana le mošomo woo ka kakaretšo o bego o sa dirwa ka letšatšikgwedi la tefelo yeo; goba
- (b) ge tšhelete yeo e bušetšwago e kgopelwa ke motho yo a ngwadišitšwego ka morago ga lebaka la mengwaga ye mehlano go tloga ka letšatšikgwedi la kamogelosemmušo yeo e bolelago gore tefelo yeo e amogetšwe goba, ge go dirilwe ditefelo tša go feta e tee, ka letšatšikgwedi la kamogelosemmušo yeo e bolelago gore ditefelo tšeo tša moragorago di amogetšwe. 15
- (3) Mokhomišenare a ka gana go fa tumelelo ya go lefa tšhelete ye e bušetšwago ka fase ga karolwana ya (1) ge motho yo a ngwadišitšwego a paletšwe ke go romela— 20
- (a) dipampiri tša royalithi tša mabapi le tefelo yeo e nyakegago go latela karolwana ya 6 go fihlela ge motho yoo a rometše dipampiri tšeo tša royalithi; goba
- (b) Mokomišenare dintlha tša akhaonte ya pankha goba akhaonte ya sehlongwa se sengwe sa ditšhelete tša motho yoo a ngwadišitšwego ka go ngwala go kgontšha Mokomišenare go tsenya tšhelete yeo e bušetšwago, ge e le gona, ka moo akhaonteng yeo go fihlela ge motho yoo a ngwadišitšwego a file dintlha tšeo di nyakegago. 25
- (4) Ge tšhelete yeo e bušetšwago yeo e ukangwego karolwaneng ya (1) e swanetše go lefša motho yo a ngwadišitšwego yo a paletšwego ke go lefa tšhelete efe goba efe yeo e nyakegago ka fase ga Molao wo goba ka fase ga Molao ofe goba ofe wo o dirišwago ke Mokomišenare, mo nakong yeo e beilwego go lefa tšhelete yeo, Mokomišenare a ka ganetša tšhelete yeo motho yo a ngwadišitšwego a paletšwego ke go e lefa, tšhelete efe goba efe yeo e swanetšego go lefša motho yoo a ngwadišitšwego ka fase ga karolo ye. 30 35

**Kotlo ya ge o dirile tekolo ya fase ya royalithi yeo o swanetšego go e lefa**

14. (1) Ge royalithi yeo go boletšwego ka yona karolong ya 6(1) ya mabapi le ngwaga wa tekolo e feta tšhelete yeo e lefilwego ka ge go boletšwe karolong ya 5 ya mabapi le ngwaga woo gomme tšhelete yeo e fetago e le godimo ga dipersente tše 10 tša royalithi yeo go boletšwego ka yona karolong ya 6(1), Mokomišenare a ka tsenya kotlo yeo e ka se fetego dipersente tše 20 tša tšhelete yeo e fetago. 40
- (2) Kotlo yeo e tsenywago ka ge go boletšwe karolwaneng ya (1) e lefša mo matšatšing a masometharo go tloga ka letšatšikgwedi leo e tsentšwego ka lona.

**Ditokišo tša royalithi yeo e akantšwego**

15. (1) Mokomišenare a ka kgopela motho yo a ngwadišitšwego go fa bohlatse bja ditšhelete dife goba dife tšeo di akantšwego tšeo di lefilwego ke motho yoo ka ge go boletšwe karolong ya 5 goba go romela dintlha tša mabapi le tšhelete yeo; gomme, ge Mokomišenare a se a kgotsotšwa ke tšhelete yeo, Mokomišenare a ka tsenya kakanyo ya tšhelete yeo e okeditšwego sebakeng sa tšhelete yeo e akantšwego yeo e lefilwego ka ge go hlalošitšwe karolong ya 5 ge e le gore Mokhomišenare o bona go le maleba. 50
- (2) Ge motho yo a ngwadišitšwego a palelwa ke go romela tšhelete efe goba efe yeo e akantšwego ka ge go nyakega karolong ya 5, Mokomišenare a ka akanya tšhelete yeo.
- (3) Kakanyo efe goba efe yeo e dirilwego ke Mokomišenare ka fase ga karolwana ya (1) goba ya (2) e bonwa bjalo ka yeo e šomago mabapi le ngwaga wa tekolo wo ka go wona tšhelete yeo e akantšwego ya mabapi le kakanyo yeo e nyakegago gore e lefše go latela karolo ya 5. 55

**Interest**

16. (1) The Commissioner must pay interest calculated on a monthly basis in respect of an amount or royalty paid to the extent that that amount exceeds—
- (a) in the case where that amount was paid in respect of a notice of assessment, the amount so assessed; or 5
  - (b) in any other case, the amount of royalty properly chargeable under the Royalty Act,
- if that excess is not refunded within 30 days after the later of—
- (i) the date which is six months after the last day of a year of assessment in respect of which the royalty giving rise to that excess is required to be paid as mentioned in section 6; or 10
  - (ii) the date of receipt of a refund claim mentioned in section 13 in respect of that excess.
- (2) A registered person must pay interest calculated on a monthly basis—
- (a) in respect of so much of the estimated amount that must be paid as mentioned in section 5(1) as is not paid on the day by which that payment was required to be made in respect of the six months after the first day that that estimated payment is due; 15
  - (b) in respect of so much of the estimated amount that must be paid as mentioned in section 5(2) as is not paid on the day by which that payment was required to be made in respect of the six months after the first day that that estimated payment is due; or 20
  - (c) in respect of so much of the amount that must be paid as mentioned in section 6 as is not paid on the day by which that payment was required to be made in respect of any period after the first day that that payment is due. 25
- (3) Interest required under this section must be calculated at the rate mentioned in paragraph (b) of the definition of “prescribed rate” in section 1 of the Income Tax Act.

**Part VI****Miscellaneous****Administration of Act** 30

17. (1) The Commissioner is responsible for administering this Act and the Royalty Act.
- (2) For purposes of this section, “administering this Act and the Royalty Act” means—
- (a) determining the correctness of a return, financial statement, document, declaration of facts, or notice of assessment relevant to this Act or the Royalty Act; 35
  - (b) determining and collecting any amounts due under this Act or the Royalty Act;
  - (c) ascertaining whether an offence has been committed under this Act or the Royalty Act; and 40
  - (d) performing any other administrative function necessary for carrying out this Act or the Royalty Act.

**Applicability of Income Tax Act**

18. (1) The provisions of the Income Tax Act relating to—
- (a) the exercise of powers and performance of duties; 45
  - (b) preservation of secrecy;

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**Tswala**

16. (1) Mokomišenare o swanetše go lefa tswala yeo e hlakantšwego kgwedi ka kgwedi ya mabapi le tšhelete goba royalithi yeo e lefilwego ge e le gore tšhelete yeo e feta—

- (a) sebakeng sa ge tšhelete yeo e lefilwe mabapi le tsebišo ya tekolo, tšhelete yeo e lekotšwego lebakeng leo; goba 5
- (b) lebakeng lefe goba lefe, tšhelete ya royalithi yeo e lefišwago go ya ka maleba ka fase ga Molao wa Royalithi, ge tšhelete yeo e fetilego e sa bušetšwe mo matšatšing a masometharo ka morago ga—
  - (i) letšatšikgwedi leo le lego dikgwedi tše tšhelela ka morago ga letšatši la mafelole la ngwaga wa tekolo wa mabapi le royalithi yeo e dirago gore tšhelete yeo e fete e swanetše go lefša ka ge go boletšwe karolong ya 6; goba 10
  - (ii) letšatšikgwedi la kamogelo ya tšhelete yeo e bušetšwago yeo e kgopelwago ye go boletšwego ka yona karolong ya 13 ya mabapi le go feta moo ga tšhelete. 15

(2) Motho yo a ngwadišitšwego o swanetše go lefa tswala yeo e hlakantšwego kgwedi ka kgwedi—

- (a) ya mabapi le tekano ya tšhelete yeo e akantšwego yeo e swanetšego go lefša ka ge go boletšwe karolong ya 5(1) ka ge e se ya lefšwa ka letšatši leo tefelo yeo go bego go nyakega gore e lefše ya mabapi le dikgwedi tše tšhelela ka morago ga letšatši la mathomo leo tefelo yeo e akantšwego e swanetšego go lefša; 20
  - (b) ya mabapi le tekano ya tšhelete yeo e akantšwego yeo e swanetšego go lefša ka ge go boletšwe karolong ya 5(2) ka ge e se ya lefša ka letšatši le tefelo yeo go bego go nyakega gore e lefše ya mabapi le dikgwedi tše tšhelela ka morago ga letšatši la mathomo leo tefelo yeo e akantšwego e swanetšego go lefša; goba 25
  - (c) ya mabapi le tekano ya tšhelete yeo e swanetšego go lefša ka ge go boletšwe karolong ya 6 ka ge e se ya lefša ka letšatši le tefelo yeo go bego go nyakega gore e lefše ya mabapi le nako efe goba efe ka morago ga letšatši la mathomo leo tefelo yeo e swanetšego go lefšwa. 30
- (3) Tswala yeo e nyakegago ka fase ga karolo ye e swanetše go hlakanywa ka kelo yeo go boletšwego ka yona temaneng ya (b) ya tlhalošo ya “kelo ye e beilwego” karolong ya 1 ya Molao wa Motšhelo wa Letseno. 35

**Kgaolo ya VI****Dintlha tša mehutahuta****Phethagatšo ya Molao**

17. (1) Mokomišenare o na le maikarabelo a go phethagatša Molao wo le Molao wa Royalithi. 40

(2) Mabakeng a karolo ye, “go phethagatša Molao wo le Molao wa Royalithi” go ra—

- (a) go laola go nepagala ga pampiri ya royalithi, setatamente sa ditšhelete, tokomane, tsebagatšo ya dintlha, goba tsebišo ya tekolo ya go amana le Molao wo goba le Molao wa Royalithi; 45
- (b) go laola le go kgoboketša ditšhelete dife goba dife tšeo di swanetšego go lefšwa ka fase ga Molao wo goba Molao wa Royalithi;
- (c) go netefatša ge eba tlolo ya molao e dirilwe ka fase ga Molao wo goba Molao wa Royalithi; le
- (d) go dira mošomo ofe goba ofe wa tshepedišo wo o lego maleba go phethagatša Molao wo goba Molao wa Royalithi. 50

**Tiragatšo ya Molao wa Motšhelo wa Letseno**

18. (1) Dithagišo tša Molao wa Motšhelo wa Letseno tša go amana le—

- (a) go diriša maatla le go phethagatša mešomo;
- (b) go swara sephiri; 55



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- (c) the production of information, documents or things, enquiries, searches and seizures and evidence on oath;
- (d) objections and appeals;
- (e) settlement of disputes;
- (f) the payment and recovery of tax, interest and penalties; 5
- (g) offences;
- (h) reporting of unprofessional conduct; and
- (i) jurisdiction of courts as contained in section 105,
- apply (with changes required by the context) to the royalty in terms of this Act and the Royalty Act. 10
- (2) Any person that is not satisfied with any decision given in writing by the Commissioner—
- (a) in terms of section 2 notifying that person of the Commissioner's decision to refuse to register a person that qualifies for registration in terms of this Act;
- (b) in terms of section 3 notifying that person of the Commissioner's decision to refuse to cancel that person's registration in terms of this Act; 15
- (c) in terms of section 9 in respect of a notice of assessment issued to that person;
- (d) in term of section 10 in respect of the Commissioner's decision to refuse to reduce a notice of assessment;
- (e) in terms of section 11 in respect of the Commissioner's decision to refuse to withdraw a notice of assessment; 20
- (f) in terms of section 13 in respect of the Commissioner's decision to refuse to make a refund;
- (g) in terms of section 14 in respect of the Commissioner's decision to impose a penalty; or 25
- (h) in terms of section 15 in respect of the Commissioner's decision to substitute an estimate or to make an estimate,
- may note an objection thereto as contemplated in subsection (1)(d) with the Commissioner.
- Reporting** 30
19. (1) In respect of a year of assessment an extractor must annually submit to the Minister of Finance a report advising the Minister of—
- (a) the volume of mineral resources transferred by that extractor;
- (b) the gross sales of that extractor as mentioned in section 6(1) and (2) of the Royalty Act; and 35
- (c) the percentage determined in terms of section 4(1) and (2) of the Royalty Act.
- (2) The Minister of Finance and every person employed or engaged by him or her must preserve and aid in preserving secrecy with regard to all matters that may come to his or her knowledge by virtue of subsection (1), and may not communicate any such matter to any person whatsoever other than the Minister or the registered person concerned or his or her lawful representative nor suffer or permit any such person to have access to any records in the possession of the Minister or person except in the performance of his or her duties as required by the laws of the Republic or by order of a competent court. 40
- (3) Every person employed or engaged as contemplated in subsection (2) must, before acting under this section, take and subscribe before a magistrate or justice of the peace or a commissioner of oaths, such oath or solemn declaration, as the case may be, of fidelity or secrecy as may be prescribed. 45
- (4) The provisions of subsection (2) do not apply in respect of information relating to any person where that person has consented in writing that such information may be published or made known to any other person. 50
- (5) Any person who contravenes the provisions of subsection (2) is guilty of an offence and liable on conviction to a fine or to imprisonment for a period not exceeding 24 months.

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- (c) go tšweletša tshedimošo, ditokomane goba dilo, dinyakišišo, go nyaka le go tšeela thoto le bohlatse ge go dirwa boikano;
- (d) boipelaetšo le boipilešo;
- (e) go rarolla dithulano;
- (f) go lefa le go hwetša tšhelete ya motšhelo, tswala le dikotlo; 5
- (g) go tshela molao;
- (h) go bega maitshwaro ao a sego a sephrofešene; le
- (i) dipheho tša semolao tša dikgorotshoko ka ge di beilwe karolong ya 105, di direga (le dipheho tše di nyakwago ke kamano ya diteng) go royalithi go latela Molao wo le Molao wa Royalithi. 10
- (2) Motho ofe goba ofe yo a sego a kgotsofatšwa ke sephetho sefe goba sefe se se filwego ka go ngwalwa ke Mokomišenare—
- (a) go latela karolo ya 2 yeo e tsebišago motho yoo ka ga sephetho sa Mokhomišenare sa go gana go ngwadiša motho yo a nago le maswanedi a ngwadišo go latela Molao wo; 15
- (b) go latela karolo ya 3 yeo e tsebišago motho yoo ka ga sephetho sa Mokhomišenare sa go gana go phumula ngwadišo ya motho yoo go latela Molao wo;
- (c) go latela karolo ya 9 ya mabapi le tsebišo ya tekolo yeo e filwego motho yoo;
- (d) go latela karolo ya 10 ya mabapi le sephetho sa Mokomišenare sa go gana go fokotša tsebišo ya tekolo; 20
- (e) go latela karolo ya 11 ya mabapi le sephetho sa Mokomišenare sa go gana go gomiša tsebišo ya tekolo;
- (f) go latela karolo ya 13 ya mabapi le sephetho sa Mokhomišenare sa go gana go lefa tšhelete yeo e bušetšwago; 25
- (g) go latela karolo ya 14 ya mabapi le sephetho sa Mokomišenare sa go tsenya kotlo; goba
- (h) go latela karolo ya 15 ya mabapi le sephetho sa Mokomišenare sa go tsenya kakanyo ya tšhelete yeo e okeditšwego sebakeng sa tšhelete yeo e akantšwego goba sa go dira kakanyo, 30
- a ka dira boipelaetšo bja mabapi le seo ka ge go ukangwe karolwaneng ya (1)(d) go Mokomišenare.

**Go fa pego**

19. (1) Mabapi le ngwaga wa tekolo, morafi o swanetše go romela pego ngwaga ka ngwaga go Tona ya Ditšhelete yeo ka go yona a eletšago Tona ka ga— 35
- (a) bontši bja methopo ya diminerale yeo e fetišeditšwego ke morafi yoo;
- (b) dithekišo ka moka tša morafi yoo ka ge go boletšwe karolong ya 6(1) le ya (2) tša Molao wa Royalithi; le
- (c) persente yeo e laolwago go latela karolo ya 4(1) le ya (2) tša Molao wa Royalithi. 40
- (2) Tona ya Ditšhelete le motho yo mongwe le yo mongwe yo a thwetšwego goba yo a rometšwego ke yena ba swanetše go swara sephiri le go thuša ka go swara sephiri sa mabapi le ditaba ka moka tšeo a ka di tsebago ka go latela karolwana ya (1), gomme ga se ba swanela go botša motho ofe goba ofe taba yeo le ge go ka ba bjang ka ntle le Tona goba motho yo a ngwadišitšwego yo a amegago goba moemedi wa gagwe wa semolao goba a se dumelele goba go dumelele motho yoo go fihlelela dipego dife goba dife tšeo di swerwego ke Tona goba motho yo mongwe ka ntle le ge a dira mešomo ya gagwe ka ge go nyakwa ke melao ya Repabliki goba ka taelo ya kgorotshoko ya semolao. 45
- (3) Motho yo mongwe le yo mongwe yo a thwetšwego goba yo a rometšwego ka ge go ukangwe karolwaneng ya (2), pele a ka šoma ka fase ga karolo ye, o swanetše go dira boikano goba go ikana semmušo pele ga maseterata goba pele ga maseterata yo a lebeletšego melato ye mennyane ka kantorong goba go moeniši, e ka ba ofe goba ofe yo a ka yago go yena go ba ba boletšwego, gore o tla tšhephagala goba gore o tla ba le sephiri ka ge go ka laelwa bjalo. 50
- (4) Ditlhagišo tša karolwana ya (2) ga di dirišwe mabapi le tshedimošo ya go amana le motho ofe goba ofe moo e lego gore motho yoo o dumetše ka go ngwala gore tshedimošo yeo e ka phallalatšwa goba ya tsebagatšwa go motho yo mongwe. 55
- (5) Motho ofe goba ofe yo a sa obamele go ditlhagišo tša karolwana ya (2) o na le molato wa go tloa molao gomme o tla rwala maikarabelo a go lefa kotlo ge a ka bonwa molato goba a romelwa kgolegong lebaka la go se fete dikgwedi tše 24. 60

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(6) Any person employed or engaged as contemplated in subsection (2) that carries out any of the provisions of this section before he or she has taken the prescribed oath or solemn declaration is guilty of an offence and liable on conviction to a fine not exceeding R500.

(7) The provisions of this section may not be construed as preventing the Minister of Finance from disclosing to the Commissioner any information submitted under this section. 5

**Regulations**

20. The Minister of Finance may make regulations—

- (a) to ensure that all foreign currency translations are consistently applied; 10
- (b) in respect of circumstances when a year of assessment may be shorter or longer than 12 months; or
- (c) with respect to any matter necessary to administer this Act or the Royalty Act.

**Short title and commencement**

21. This Act is called the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, and comes into operation on 1 May 2009. 15

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(6) Motho ofe goba ofe yo a thwetšwego goba yo a rometšwego ka ge go ukangwe karolwaneng ya (2) yo a dirago ditlhagišo dife goba dife tša karolo ye pele a ka dira boikano goba go ena semmušo o na le molato wa go tshela molao gomme o tla rwala maikarabelo a go lefa kotlo ya go se fete R500 ge a ka bonwa molato.

(7) Ditlhagišo tša karolo ye ga se tša swanela go bonwa bjalo ka tšeo di thibelago Tona ya Ditšhelete go tsebagatša tshedimošo efe goba efe go Mokomišenare yeo e rometšwego ka fase ga karolo ye. 5

**Melawana**

20. (1) Tona ya Ditšhelete o bea melawana—

- (a) go netefatša gore diphetošetšo ka moka tša ditšhelete tša ka ntle di dirwa ka go swana ka mehla; 10
- (b) mabapi le mabakeng ao e lego gore ngwaga wa tekolo e ka ba o mokopana goba wa ba o motelele go feta dikgwedi tše lesomepedi; goba
- (c) mabapi le taba efe goba efe yeo go lego maleba go phethagatša Molao wo goba Molao wa Royalithi. 15

**Leina le lekopana la Molao le go thoma go šoma ga wona**

21. Molao wo o bitšwa Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroleamo, wa 2008, gomme o thoma go šoma ka la 1 Mei 2009.