

CONTENTS**INHOUD**

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>
GOVERNMENT NOTICE			GOEWERMENTSKENNISGEWING		
South African Revenue Service			Suid-Afrikaanse Inkomstediens		
<i>Government Notice</i>			<i>Goewermentskennisgewing</i>		
R. 361			R. 361		
Small Business Tax Amnesty and Amendment of Taxation Laws Act (9/2006): Regulations prescribing the circumstances under which the Commissioner may waive any amount of additional tax, penalty or interest payable by specific persons	3	29824	Wet op Kleinbesigheidsbelastingamnestie en Wysiging van Belastingwette (9/2006): Regulasies wat die omstandighede voorskryf waaronder die Kommissaris enige bedrag van addisionele belasting, boete of rente betaalbaar deur spesifieke persone kan kwytskeld.....	10	29824

GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE**No. R. 361****20 April 2007****REGULATIONS ISSUED UNDER SECTION 13 OF THE SMALL BUSINESS TAX AMNESTY AND AMENDMENT OF TAXATION LAWS ACT, 2006 (ACT NO. 9 OF 2006), PRESCRIBING THE CIRCUMSTANCES UNDER WHICH THE COMMISSIONER MAY WAIVE ANY AMOUNT OF ADDITIONAL TAX, PENALTY OR INTEREST PAYABLE BY SPECIFIC PERSONS**

By virtue of section 13 of the Small Business Tax Amnesty and Amendment of Taxation Laws Act, 2006, I, Trevor Andrew Manuel, Minister of Finance, hereby publish the regulations set out in the Schedule hereto.

These regulations prescribe the circumstances under which the Commissioner for the South African Revenue Service may waive, in whole or in part, any amount of additional tax, penalty and interest payable by a person in terms of certain Acts administered by the Commissioner, where that waiver would facilitate the purpose and objective of the tax amnesty as contemplated in section 1(b) of the Second Small Business Tax Amnesty and Amendment of Taxation Laws Act, 2006 (Act No. 10 of 2006).

T. A. MANUEL
MINISTER OF FINANCE

SCHEDULE

Definitions

1. For purposes of these regulations, unless the context indicates otherwise, any meaning ascribed to a word or expression in the Income Tax Act, 1962 (Act No. 58 of 1962), the Value-Added Tax Act, 1991 (Act No. 89 of 1991), the Skills Development Levies Act, 1999 (Act No. 9 of 1999), the Unemployment Insurance Contributions Act, 2002 (Act No. 4 of 2002), the Small Business Tax Amnesty and Amendment of Taxation Laws Amendment Act, 2006 (Act No. 9 of 2006) and the Second Small Business Tax Amnesty and Amendment of Taxation Laws Act, 2006 (Act No. 10 of 2006) must bear the meaning so ascribed, and—

“tax amnesty relief” means the tax amnesty relief provided for in Chapter 1 of the Small Business Tax Amnesty and Amendment of Taxation Laws Act, 2006;

“business tax debt” means any additional tax, interest and penalty imposed in respect of any amount of—

- (a) income tax, payable in terms of the Income Tax Act in respect of any amount received by or accrued to (or deemed to have been received by or accrued to) a person during the qualifying period from the carrying on of a business
- (b) employees’ tax, payable in terms of the Fourth Schedule to the Income Tax Act, in respect of any remuneration as defined in that schedule paid to employees engaged in the carrying on of any business during the qualifying period;
- (c) value-added tax, payable in terms of the Value-Added Tax Act, in respect of any supply or importation of goods or services during the qualifying period;
- (d) withholding tax on royalties, payable in terms of the Income Tax Act, in respect of any amount paid during the qualifying period to any person who is not a resident;
- (e) secondary tax on companies, payable in terms of the Income Tax Act, in respect of any dividend declared or deemed to be declared for the

purpose of section 64B of the Income Tax Act during the qualifying period;

- (f) contributions, payable in terms of the Unemployment Insurance Contributions Act, in respect of any remuneration, as defined in that Act, paid in the course of the carrying on of any business during the qualifying period;
- (g) levies, payable in terms of the Skills Development Levies Act, in respect of any leviable amounts as contemplated in that Act, determined in respect of the qualifying period; and

“waive” in relation to a business tax debt, means to relinquish the right to that business tax debt (or a portion thereof) in terms of these regulations.

Purpose of regulations

2. The purpose of these regulations is to prescribe the circumstances upon which the Commissioner may waive a business tax debt in order to facilitate the purpose and object of the tax amnesty.

Application of regulations

3. These regulations apply in respect of a business tax debt payable by a person who satisfies the requirements as set out in section 2 of the Small Business Tax Amnesty and Amendment of Taxation Laws Act, 2006, but to whom the tax amnesty relief does not apply as a result of the circumstances contemplated in section 10(b) or (c) of that Act.

Application for waiver

4. A person (hereinafter referred to as “the applicant”) applying for the waiver of a business tax debt in terms of these regulations must submit an application to the Commissioner—

- (a) by no later than 31 May 2007; and
- (b) at the address and in the manner and form prescribed by the Commissioner.

Information required in application

5. (1) The applicant must, in the application for waiver, list the category or categories of business tax debt to be waived by the Commissioner.
- (2) Subject to subparagraph (3), the applicant must furnish together with the application for waiver or within such period as the Commissioner may allow—
- (a) a statement of all assets (at cost) and liabilities of that applicant as at the end of the 2006 year of assessment; and
 - (b) all returns outstanding from that applicant as on 31 December 2006 that have not been furnished before the submission of the application for waiver.
- (3) If the applicant has applied for tax amnesty relief and a return would no longer be required were that tax amnesty relief to be granted, the applicant need not furnish that return unless and until that application for tax amnesty relief has been denied.
- (4) If it is not possible for the applicant to provide full particulars of any actual amounts in the application or in any return or statement relating to the application, the applicant may provide reasonable estimates of those amounts and must disclose to the Commissioner that the amounts provided are estimates.

Approval of application to waive business tax debt

6. (1) Subject to paragraph 7, the Commissioner must approve the application for waiver in respect of that applicant if all the requirements of paragraphs 3, 4 and 5 are met.
- (2) The Commissioner must deliver to the applicant a notice of his or her decision to approve or deny the application for waiver and must set out the reasons for any decision to deny that application;

Circumstances where not appropriate to waive business tax debt

7. (1) The Commissioner may not waive a business tax debt if, before the submission of the application for waiver—

- (a) the Sheriff of the High Court has attached the assets of the applicant in execution of a writ of execution obtained on behalf of the Commissioner in satisfaction of the business tax debt;
- (b) sequestration or liquidation proceedings have been instituted against the applicant; or
- (c) the Commissioner has delivered a notice to that applicant or that applicant's representative informing that applicant of an audit or investigation relating to any failure by that applicant to comply with any Act administered by the Commissioner.

(2) Subparagraph (1)(c) will not apply if the Commissioner has, before the submission of the application for waiver, delivered a notice that—

- (a) the notice contemplated in that subparagraph has been withdrawn; or
- (b) the audit or investigation contemplated in that subparagraph has been concluded.

Amount to be waived

8. (1) Subject to paragraph 9, the amount of the business tax debt that must be waived by the Commissioner is the amount of the business tax debt that is outstanding at the close of business on 31 December 2006.

(2) In determining the amount of the business tax debt outstanding at the close of business on 31 December 2006 any credits or refunds due on that date to the applicant in respect of any tax must first be off-set against the business tax debt outstanding on that date;

Amounts that may not be waived

9. The Commissioner may not waive a business tax debt to the extent that—

- (a) the business tax debt exceeds an amount of R1 million; or

- (b) an amount paid after the close of business on 31 December 2006 in respect of business tax debt or other tax debt outstanding on that date exceeds the amount of other tax debt outstanding on that date.

Agreement setting out conditions of waiver

10. If the Commissioner approves the application for waiver in accordance with paragraph 6, the Commissioner and the applicant must sign an agreement which provides—

- (a) that the balance of the tax debt (if any) together with any interest thereon must be settled by the applicant within six months from date of signature of the agreement or such longer period as the Commissioner may determine; and
- (b) for any other conditions that the Commissioner may require for purposes of the waiver of the business tax debt.

Commissioner not bound to waiver

11. The waiver will be void *ab initio* if the applicant—

- (a) failed to make full disclosure in the application for waiver of all information required in the application, including any statement or return contemplated in paragraph 5;
- (b) supplied any materially incorrect information to which the waiver relates; or
- (c) fails to comply with any condition contained in the agreement contemplated in paragraph 10.

Records of tax debts waived

12. (1) The Commissioner must maintain a register of all business tax debts waived in terms of these regulations.

(2) The register contemplated in subparagraph (1) must contain—

- (a) the details of the applicant, including name, address and tax reference numbers; and

- (b) the amount of the business tax debt waived and the periods to which that business tax debt relates.

Reporting

13. At the time the Commissioner provides the Minister and Auditor-General with a report as contemplated in section 7 of the Second Small Business Tax Amnesty and Amendment of Taxation Laws Act, 2006, the Commissioner must also include, in that report, a summary of all business tax debts waived, in whole or in part, in terms of these regulations during the period covered by the report.

GOEWERMENSKENNISGEWING

SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 361

20 April 2007

REGULASIES UITGEVAARDIG INGEVOLGE ARTIKEL 13 VAN DIE WET OP KLEINBESIGHEIDSBELASTINGAMNESTIE EN WYSIGING VAN BELASTINGWETTE, 2006 (WET NR. 9 VAN 2006), WAT DIE OMSTANDIGHEDDE VOORSKRYF WAARONDER DIE KOMMISSARIS ENIGE BEDRAG VAN ADDISIONELE BELASTING, BOETE OF RENTE BETAALBAAR DEUR SPESIFIEKE PERSONE KAN KWYTSKELD

Kragtens die bevoegdhede aan my verleen ingevolge artikel 13 van die Wet op Kleinbesigheidsbelastingamnestie en Wysiging van Belastingwette, 2006, publiseer ek, Trevor Andrew Manuel, Minister van Finansies, hiermee die regulasies uiteengesit in die Bylae hierby.

Hierdie regulasies beskryf die omstandighede waaronder die Kommissaris van die Suid-Afrikaanse Inkomstediens enige bedrag van addisionele belasting, boete of rente deur 'n persoon betaalbaar ingevolge sekere Wette deur die Kommissaris geadministreer, in geheel of gedeeltelik kan kwytskeld, waar daardie kwytskelding die doel en oogmerk van die belastingamnestie soos bedoel in artikel 1(b) van die Tweede Wet op Kleinbesigheidsbelastingamnestie en Wysiging van Belastingwette, 2006 (Wet Nr. 10 van 2006) bedoel sal fasiliteer.

T. A. MANUEL**MINISTER VAN FINANSIES**

BYLAE**Woordomskrywings**

1. In hierdie regulasies, tensy uit die samehang anders blyk, het enige woord of uitdrukking waaraan daar in die Inkomstebelastingwet, 1962 (Wet Nr. 58 van 1962), die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet Nr. 89 van 1991), die "Skills Development Levies Act", 1999 (Wet Nr. 9 van 1999), die "Unemployment Insurance Contributions Act", 2002 (Wet Nr. 4 of 2002), die Wet op Kleinbesigheidsbelastingamnestie en Wysiging van Belastingwette, 2006 (Wet Nr. 9 van 2006) en die Tweede Wet op Kleinbesigheidsbelastingamnestie en Wysiging van Belastingwette, 2006 (Wet Nr. 10 van 2006) 'n betekenis geheg word, sodanige betekenis, en—

"belastingamnestie verligting" beteken die belastingamnestie verligting soos bedoel in Hoofstuk 1 van die Wet op Kleinbesigheidsbelastingamnestie en Wysiging van Belastingwette, 2006;

"besigheidsbelastingskuld" beteken enige addisionele belasting, rente en boete gehef ten opsigte van enige bedrag—

- (a) inkomstebelasting, ingevolge die Inkomstebelastingwet betaalbaar ten opsigte van enige bedrag ontvang deur of toegeval aan (of geag word ontvang te wees of toe te geval het aan) 'n persoon gedurende die kwalifiserende tydperk uit die bedryf van enige besigheid;
- (b) werknemersbelasting, ingevolge die Vierde Bylae van die Inkomstebelastingwet betaalbaar, ten opsigte van enige besoldiging soos in daardie Bylae omskryf wat gedurende die kwalifiserende tydperk aan werknemers betrokke in die bedryf van enige besigheid betaal is;
- (c) belasting op toegevoegde waarde, ingevolge die Wet op Belasting op Toegevoegde Waarde betaalbaar, ten opsigte van enige lewering of invoer van goed of dienste gedurende die kwalifiserende tydperk;
- (d) terughoudingsbelasting op tantieme ingevolge die Inkomstebelastingwet betaalbaar, ten opsigte van enige bedrag gedurende die kwalifiserende tydperk aan enige persoon betaal wat nie 'n inwoner is nie;

- (e) sekondêre belasting op maatskappye, ingevolge die Inkomstebelastingwet betaalbaar, ten opsigte van enige dividend verklaar of geag verklaar te wees by die toepassing van artikel 64B van die Inkomstebelastingwet gedurende die kwalifiserende tydperk;
 - (f) bydraes ingevolge die "Unemployment Insurance Contributions Act" betaalbaar ten opsigte van enige "vergoeding soos in daardie Wet omskryf, betaal gedurende die kwalifiserende tydperk, in die loop van die bedryf van enige besigheid;
 - (g) heffings ingevolge die "Skills Development Levies Act" betaalbaar ten opsigte van enige "leviable amounts" soos beoog in daardie Wet gedurende die kwalifiserende tydperk; en
- "kwytskeld" ten opsigte van 'n besigheidsbelastingsskuld, beteken om die reg op daardie besigheidsbelastingsskuld (of 'n gedeelte daarvan) ingevolge hierdie regulasies kwyts te skeld.

Doel van regulasies

2. Die doel van hierdie regulasies is om die omstandighede voor te skryf waaronder die Kommissaris 'n besigheidsbelastingsskuld mag kwytskeld ten einde die doel en oogmerk van die belastingmanestie te fasiliteer.

Toepassing van regulasies

3. Hierdie regulasies is van toepassing op 'n besigheidsbelastingsskuld betaalbaar deur 'n persoon wat die vereistes soos uiteengesit in artikel 2 van die Wet op Kleinbesigheidsbelastingamnestie en Wysing van Belastingwette, 2006, nakom, maar op wie die belastingamnestieverligting nie van toepassing is nie as gevolg van die omstandighede in artikel 10(b) of (c) van daardie Wet bedoel.

Aansoek om kwytsekelding

4. 'n Persoon (hierna die "applikant" genoem) wie ingevolge hierdie regulasies aansoek doen vir die kwytsekelding van 'n besigheidsbelastingeskuld moet 'n aansoek by die Kommissaris indien—

- (a) teen nie later nie as 31 Mei 2007; en
- (b) by die adres en op die wyse en in die vorm wat die Kommissaris voorskryf.

Inligting vereis in aansoek

5. (1) Die applikant moet, in die aansoek om kwytsekelding, die kategorie of kategorieë besigheidsbelastingeskuld wat deur die Kommissaris kwytgeskeld moet word, lys.

(2) Onderhewig aan subparagraaf (3), moet die applikant, tesame met die aansoek om kwytsekelding, of binne sodanige tydperk wat die Kommissaris mag bepaal—

- (a) 'n staat van alle bates (teen koste) en laste van daardie applikant soos aan die einde van die 2006 jaar van aanslag; en
- (b) alle uitstaande opgawes van daardie applikant soos op 31 Desember 2006, wat nie verskaf is voor die indiening van die aansoek om kwytsekelding nie;

verskaf.

(3) Indien die applikant vir belastingamnestie verligting aansoek gedoen het en 'n opgawe nie meer benodig word nie sou daardie belastingamnestieverligting toegestaan word, hoef die applikant nie meer daardie opgawe in te dien nie, tensy en totdat die aansoek vir belastingamnestieverligting afgekeur is.

(4) Indien dit nie moontlik is vir die applikant om volle besonderhede van enige werklike bedrae in die aansoek of in enige opgawe of staat met betrekking tot die aansoek te verskaf nie, kan die applikant redelike skattings van daardie bedrae voorsien en moet aan die Kommissaris verklaar dat die bedrae voorsien skattings is.

Goedkeuring van aansoek om kwytskelding van besigheidsbelastingskuld

6. (1) Die Kommissaris moet, behoudens paragraaf 7, 'n aansoek om kwytskelding ten opsigte van 'n applikant goedkeur indien aan al die vereistes van paragrawe 3,4 en 5 voldoen is.

(2) Die Kommissaris moet aan die applikant 'n kennisgewing van sy of haar beslissing om die aansoek vir kwytskelding goed te keur of te verwerp lewer en moet die redes vir enige beslissing om daardie aansoek te verwerp, uiteensit.

Omstandighede waar dit nie gepas is om 'n besigheidsbelastingskuld kwyt te skeld nie

7. (1) Die Kommissaris mag nie 'n besigheidsbelastingskuld kwyt skeld nie, indien, voor die indiening van die aansoek vir kwytskelding—

(a) die Balju van die Hoë Hof beslag gelê het op die bates van die applikant ter uitvoering van 'n lasbrief vir beslaglegging verkry namens die Kommissaris ter bevrediging van die besigheidsbelastingskuld;

(b) sekwestrasie- of likwidasiestappe reeds teen die applikant ingestel is; of

(c) die Kommissaris 'n kennisgewing aan daardie applikant of daardie applikant se verteenwoordiger gelever het waarin daardie applikant ingelig word van 'n oudit of ondersoek met betrekking tot enige nalate deur daardie applikant om aan enige Wet geadministreer deur die Kommissaris te voldoen.

(2) Subparagraaf (1)(c) sal nie van toepassing wees nie indien die Kommissaris, voor die indiening van die aansoek om kwytskelding 'n kennisgewing gelever het dat—

(a) die kennisgewing beoog in daardie subparagraaf ingetrek is; of

(b) die oudit of ondersoek beoog in daardie subparagraaf afgehandel is.

Bedrag wat kwytgeskeld kan word

8. (1) Behoudens paragraaf 9, is die bedrag besigheidsbelastingskuld wat deur die Kommissaris kwytgeskeld moet word die bedrag van die besigheidsbelastingskuld wat uitstaande is teen sluiting van besigheid op 31 Desember 2006.

(2) Ten einde die bedrag van die besigheidsbelastingskuld wat uitstaande is teen sluiting van besigheid op 31 Desember 2006 te bepaal moet enige krediete of terugbetalings ten opsigte van enige belastings aan die applikant op daardie datum verskuldig eers verreken word teen die besigheidsbelastingskuld uitstaande op daardie datum.

Bedrae wat nie kwytgeskeld mag word nie

9. Die Kommissaris mag nie 'n besigheidsbelastingskuld kwytgekeld tot die mate wat—

- (a) die besigheidsbelastingskuld die bedrag van R1 miljoen oorskry nie; of
- (b) 'n bedrag betaal na die sluiting van besigheid op 31 Desember 2006 ten opsigte van 'n besigheidsbelastingskuld of ander belastingskuld uitstaande op daardie datum die bedrag van ander belastingskuld uitstaande op daardie datum oorskry nie.

Ooreenkoms wat voorwaardes vir kwytskelding uiteensit

10. Indien die Kommissaris die aansoek om kwytskelding goedkeur ooreenkomstig paragraaf 6, moet die Kommissaris en die applikant 'n ooreenkoms onderteken wat voorsiening maak—

- (a) dat die balans van die belastingskuld (indien enige) tesame met enige rente daarop binne 6 maande vanaf datum van ondertekening van die ooreenkoms, of sodanige langer tydperk as wat die Kommissaris mag toelaat, betaal moet word; en
- (b) vir enige ander voorwaardes wat die Kommissaris mag vereis vir doeleindes van die kwytskelding van die besigheidsbelastingskuld.

Kommissaris nie gebonde aan die kwytskelding

11. Die kwytskelding sal *ab initio* nietig wees indien die applikant—
- (a) nalaat om in die aansoek om kwytskelding 'n volle openbaarmaking te maak van alle inligting vereis in die aansoek, ingesluit enige staat of opgawe soos in paragraaf 5 beoog;
 - (b) enige weselik foutiewe inligting verstrek het wat op die kwytskelding betrekking het; of
 - (c) versuim om enige voorwaarde vervat in die ooreenkoms soos bedoel in paragraaf 10, na te kom.

Register van belastingskulde kwytgeskeld

12. (1) Die Kommissaris moet 'n register van alle besigheidsbelastingskulde kwytgeskeld ingevolge hierdie regulasies byhou.
- (2) Die register in subparagraaf (1) bedoel moet—
- (a) die inligting van die applikant, ingesluit naam, adres en belastingverwysingsnommers, bevat; en
 - (b) die bedrag van die besigheidsbelastingskuld kwytgeskeld en die tydperke waarop die besigheidsbelastingskuld betrekking het, aantoon.

Verslagdoening

13. Op die tydstip wat die Kommissaris die Minister en die Ouditeur-Generaal voorsien van 'n verslag soos beoog in artikel 7 van die Tweede Wet op Kleinbesigheidsbelastingamnestie en Wysiging van Belastingwette, 2006, moet die Kommissaris ook in daardie verslag insluit, 'n opsomming van alle besigheidsbelasting kwytgeskeld, in geheel of gedeeltelik, ingevolge hierdie regulasies gedurende die tydperk deur die verslag gedek.

TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE

No. R. 361

20 Lambamai 2007

NDaulo dzo bviswa fhasi ha khethekanyo 13 ya Mulayo wa Mabindu Matuku na u Farelwa Lufhanga kha Muthelo na u Khwiniswa ha Milayo ya Muthelo, wa 2006 (Mulayo wa Nomboro 09 wa 2006), u Randela Nyimele Dzine Ngadzo Khomishinari a nga fhelisa gemo lijwe na lijwe la Nyinga Muthelo, ndatiso, kana muingapfuma une wa badelwa nga vhathu vho tiwaho

Nga nthani ha khethekanyo ya 13 ya Mulayo wa Mabindu Matuku na u Farelwa Lufhanga kha Muthelo na u Khwiniswa ha Milayo ya Muthelo, wa 2006 Nge Trevor Andrew Manuel, Minisiya wa zwa Gwama, ndi anadza ndaulo dzo sumbedzwaho kha Shedulu siani ja haya mafhungo.

Ndaulo idzi dzi randela nyimele ine ngayo Khomishinari wa Tshumelo ya Mbuelo dza Afrika Tshipembe a nga fhelisa, tshothe kana nga tshipida, gemo lijwe na lijwe la Nyinga muthelo, ndatiso na muingapfuma une wa badelwa nga muthu u khwathisedza Mulayo une wa shumiswa nga Khomishinari hune u fheliswa ha tshikolodo zwa nga leludza ndivho na tshipikwa zwa u farelwa lufhanga kha muthelo sa zwo sumbedzwaho kha khethekanyo 1(b) ya Mulayo

wa Mabindu Matjuku na u Farelwa Lufhanga kha Muthelo na u Khwiniswa ha
Milayo ya Muthelo, wa 2006 (Mulayo wa Nomboro 10 wa 2006)

T. A. MANUEL

MINISIŦA WA ZWA GWAMA

SHEDULU**Thalutshedzo**

1. Zwi tshi livhanywa na ndaulo idzi, nga nndani ha musii zwi re ngomu lijwalwani zwi tshi dibula nga inwe ndila, ipfi kana kuambele kha Mulayo wa Muthelo wa Mbuelo, wa 1962 (Mulayo wa Nomboro 58 wa 1962, Mulayo wa Ndeme yo Engedzedzwaho kha Muthelo, wa 1991 (Mulayo wa Nomboro. 89 wa 1991), Mulayo wa Kosekose wa Mveledziso ya Vhukoni, wa 1999 (Mulayo wa Nomboro 9 wa 1999), Mulayo wa Lwejolwejo lwa Ndindakhombo ya u Shaya Mushumo, wa , 2002 (Mulayo wa Nomboro . 4 wa 2002), (Mulayo wa Nomboro 9 wa 2006) na Mulayo wa Mabindu Matuku na u Farelwa Lufhanga kha Muthelo na u Khwiniswa ha Milayo ya Muthelo, wa 2006 (Mulayo wa Nomboro 10 wa 2006) ipfi kana kuambele zwi tea u hwala thalutshedzo yeneyo ye ya ewa, na hone—

“tshikolodo tsha muthelo wa bindu” zwi amba nyinga muthelo, muingapfuma na ndatiso zwo kombetshedzwaho uya nga gemo lijwe na lijwe la—

(a) muthelo wa mbuyelo, une wa badelwa uya nga Mulayo wa Muthelo wa Mbuelo u ya nga gemo je la jangedzwa nga kana u wanala kha (kana zwine zwa dzhiwa sa zwo jangedziwaho kana u wanwa kha) muthu nga tshifhinaga tsho teaho tsha u bvela phanda na bindu

- (b) muthelo wa mutholwa, u badelwa uya nga Shedulu ya Vhuna kha Mulayo wa Muthelo wa Mbuelo, u ya nga malamba mañwe na mañwe sa zwo talutshedzwaho kha yeneyo shedulu ane a badelwa kha vhatholwa vho didzhenisaho na u bvela phanda na vhubindudzi vhuñwe na vhuñwe nga tshifhinga tsho teaho;
- (c) ndeme nyengedzedzwa ya muthelo, i badelwa u ya nga Mulayo Ndeme Nyengedzedzwa ya Muthelo, u ya nga ndisedzo inwe na inwe kana ndisedzo ya thundu kana tshumelo nga tshifhinga tsho teaho;
- (d) u fara muthelo wa tshelede ine ya badelwa mubveledzi, une wa badelwa u ya nga Mulayo wa Muthelo wa Mbuelo, u ya nga gemo inwe le ja badelwa nga tshifhinga tsho teaho kha muthu muñwe na muñwe ane a si vhe mudzulapo;
- (e) muthelo wa khamphani, une wa badelwa u ya nga Mulayo wa Muthelo wa Mbuelo, u ya nga mukovhe muñwe na muñwe wo divhadzwaho lwa tshiofisi kana zwo bulwaho lwa tshofisi hu tshi itelwa khethekanyo 64B ya Mulayo wa Muthelo wa Mbuelo nga tshifhinga tsho teaho;
- (f) lweñolweño, lune lwa badelwa u ya nga Mulayo wa Lweñolweño lwa Ndindakhombo ya u Shayamushumo, u ya nga malamba mañwe na mañwe, sa zwo talutshedzwaho kha wonoyu Mulayo, lwo badelwaho nga tshifhinga tsha u bvela phanda na vhubindudzi nga tshifhinga tsho tiwaho;

(g) kosekose, dzine dza badelwa u ya nga Mulayo wa Kosekose dza Mveledziso ya Vhukoni, u ya nga magemo a kosekose mañwe na mañwe sa zwo sumbedzwaho kha Mulayo uyu, zwo tiwaho u ya nga tshifhinga tsho tiwaho; na

"thulo ya u farelwa lufhanga" zwi amba thulo ya u farelwa lufhanga ye ya netshedzwa kha Ndimma ya 1 ya Mulayo wa Mabindu Matuku na u Farelwa Lufhanga kha Muthelo na u Khwiniswa ha Milayo ya Muthelo, wa 2006;

"u fhelisa" u elana na tshikolodo tsha muthelo wa bindu (kana tshipika tshatsho) u ya nga ndaulo idzi.

Ndivho ya ndaulo idzi

2. Ndivho ya ndaulo idzi ndi u randela nyimele dzine ngadzo Khomishinari anga fhelisa tshikolodo tsha muthelo wa bindu u itela u leludza ndivho na tshipikwa zwa u farelwa lufhanga kha muthelo.

U shumiswa ha ndaulo

3. Ndaulo idzi dzi shuma u ya nga tshikolodo tsha muthelo wa bindu une wa badelwa nga muthu o fushaho thodea sa zwo sumbedzwaho kha khethekanyo 2 ya Mulayo wa Mabindu Matuku na u Farelwa Lufhanga kha Muthelo na u Khwiniswa ha Milayo ya Muthelo, wa 2006, fhedzi khavho thulo

ya u farelwa lufhanga kha muthelo a i shumi uya nga zwo sumbedziswa
kha khethekanyo 10(b) kana (c) ya Mulayo wonoyo.

Khumbelo ya u fhelisa

4. Muthu (u swika hafha kha linwalwa u livhiswa sa "muhumbeli") ane a
khou ita khumbelo ya u fhelisa tshikolodo tsha muthelo wa bindu u ya nga
ndaulo idzi u fanela u netshedza khumbelo kha Khomishinari—

(a) hu sa athu u swika duvha la 31 Shundunthule 2007; na

(b) kha diresi na nga ndila na fomo yo randelwaho nga Khomishinari.

Mafungo ane a todea kha khumbelo

5. (1) Muhumbeli u fanela , musi a tshi ita khumbelo ya u fhelisa, u ita
mutevhe wa khethekanyo, kana mitevhe ya tshikodo tsha muthelo wa bindu
zwine Khomishinari a tea u zwifhelisa.

(2) U ya nga phara (3), muhumbeli u fanela u netshedza na khumbelo ya u
fhelisa kana nga tshenetsho tshifhinga tshine Khomishinari a do tendela—

(a) tshitatamennde tsha ndaka yothe (kha mutengo) na zwikolodo zwa
muhumbeli mafheleloni a riwaha wa asesimennde wa 2006; na

- (b) mbuelo dzothe dzi sa athu u badelwa dza muhumbeli nga ja 31 Nyendavhusiku 2006 dzine dza sa athu u netshedzwa musi muhumbeli a sa athu u netshedza khumbelo yawe ya u fhelisa.
- (3) Arali muhumbeli o ita khumbelo ya thulo ya u farelwa a hu tsha todwa mbuelo kha hune ha khou todwa u itwa thulo ya farelwa lufhanga kha muthelo, muhumbeli ha tei u dadza mbuelo yeneyo nga ndani ha musi khumbelo yeneyo ya thulo ya u farelwa lufhanga kha muthelo yo haniwa.
- (4) Arali zwi sa konadzei uri muhumbeli a netshedze zwidombedzwa zwawe zwo fhelelaho zwa gemo ja vhukuma iirwe na iirwe kha khumbelo kana kha mbuelo iirwe na iirwe kana tshitamernde tshi elanaho na khumbelo, muhumbeli a nga netshedza zwine a khou humbulela zwine zwa pfala kha jenejo gemo na u bvisela khagala kha Khomoshinari uri magemo e a netshedzwa ndi a u tou humbulela.

Thendelo ya khumbelo ya u fhelisa tshikolodo tsha muthelo wa bindu

6. (1) U ya nga phara 7, Khomishinari u fanela u nea thendelo ya khumbelo ya u fhelisa u ya nga muhumbeli onoyo arali thodea dzothe dza phara 3, 4, na 5 dzo swikelelwa.
- (2) Mukhomishinari u fanela u netshedza ndivhadzo ya tsheo yawe u tendela kana u hana khumbelo ya u fhelisa na u fanela u sumbedzisa zwiitisi zwa tsheo iirwe na iirwe ya u hana khumbelo yeneyo.

Nyimele dzine dza vha dzi songo tea u fhelisa tshikolodo tsha muthelo wa bindu

7. (1) Khomishinari a nga si tutshele tshikolodo tsha muthelo wa bindu arali, musi khumbelo ya u fhelisa i sa athu u netshedzwa—

- (a) Muḍinda wa Khothe Khaḥuli o dzhia thundu lwa mulayo dza muhumbeli hu tshi khou itelwa u fhirisa u ya nga ndaela ya mulayo ya u fhirisa Nga fhasi ha Khomishinari hu tshi khou fushwa ḥoḍea ya tshikolodo tsha muthelo wa bindu;
- (b) Maitele a u netshedza kana u wa ha bindu hu sa athu u ḍivhadzwa hu tshi itelwa muhumbeli; kana
- (c) Khomishinari o netshedza ḥivhadzo kha muhumbeli onoyo kana mimeleli wa muhumbeli onoyo u ḍivhadza muhumbeli onoyo nga ha ḥoḍisiso kana u ḥola hu elanaho na u kundelwa huḥwe na huḥwe nga muhumbeli u tevhedza Mulayo muḥwe na muḥwe une wa shumiswa nga Khomishinari.

(2) Phara ḥukhu ya (1)(c) a i nga shumi arali Khomishinari musi hu sa athu u ḍiswa khumbelo ya u fhelisa, o netshedza ḥivhadzo ine—

- (a) ḥivhadzo yo sumbedzwaho kha pharaḥukhu yo humiselwamurahu; kana

- (b) u tolwa kana thodisiso yo sumbedziswaho kha phara thukhu zwo no fhedzwa nga hazwo.

Gemo line ja tea u fheliswa

8. (1) U ya nga phara 9, gemo ja tshikolodo tsha muthelo wa bindu tshine tsha tea u fheliswa nga Khomishinari ndi gemo ja tshikolodo tsha muthelo wa bindu tshi sa athu u badelwa u valani ha bindu nga ja 31 Nyendavhusiku 2006.

(2) Kha u ta gemo ja tshikolodo tsha muthelo wa bindu tshi sa athu u badelwa u valani habindu nga ja 31 Nyendavhusiku 2006 khadzimiso inwe na inwe kana khumiso ine ya vha hone nga yeneyo datumu kha muhumbeli kha muthelo muriwe na muriwe u fanela u thoma wa fheliswakha tshikolodo tsha muthelo wa bindu tshi sa athu u badelwa nga yeneyo datumu.

Magemo ane ha ngo tewa u fheliswa

9. Khomishinari a nga si tutshele tshikolodo tsha muthelo wa bindu hune—

- (a) tshikodo tsha muthelo wa bindu tsha fhira R1 milioni; kana
- (b) gemo je ja badelwa nga murahu ha u vala ha bindu nga ja 31 Nyendavhusiku 2006 u ya nga tshikodo tsha muthelo wa bindu kana

zwinwe zwikolodo zwa muthelo zwi sa athu u badelwa nga yeneyo datumu.

Thendelano ya u bvisela khagala nyimele ya u fhelisa

10. Arali Khomishinari a themendela khumbelo ya u fhelisa u ya nga nga phara 6, Khomishinari na muhumbeli vha fanela u saina thendelano ine ya netshedza—

- (a) zwauri ndinganyiso ya tshikolodo tsha muthelo (arali tshi hone) na muingapfuma zwi fanelwa u badelwa nga muhumbeli hu sa athu u fhela minwedzi ya rathi u bva kha datumu ya tsaino ya thendelano ya tshifhinga tshenetsho tshilapfu ngauri Khomishinari a nga ta ; na
- (b) kha dziinwe nyimele uri Khomishinari a nga toda a tshi itela u tutshefa tshikolodo tsha muthelo wa bindu.

Khomishinari ha vhothiwi nga u fhelisa

11. U fhelisa hu nga si vhe hone u bva mathomoni arali muhumbeli—

- (a) a kundelwa u bvisela khagala lwo fhelelaho kha khumbelo ya u fhelisa mafhungo othe ane a todea kha khumbelo , hu tshi katelwa na tshitatamennde tshinwe na tshinwe kana mbuelo zwo sumbedzaho kha phara 5;

- (b) u netshedza mafhungo ane a sa vhe a vhukuma ane a elana na u fhelisa; kana
- (c) u kundelwa u tevhedza nyimele inwe na inwe ine ya vha kha thendelano yo sumbedzwaho kha phara 10.

Rekhodo dza tshikolodo tsha muthelo tsho fheliswa

12. (1) Khomishinari u fanela u vhulunga ridzhisitara ya zwikolodo zwa muthelo wa bindu zwothe zwo fheliswa u ya nga ndaulo idzi.

(2) Ridzhisitara yo sumbedzwaho kha phara thukhu ya (1) i fanela u vha na—

- (a) zwidombedzwa zwa muhumbeli, hu tshi katelwa na dzina, diresi na nomboro ndaula dza muthelo; na
- (b) gemo la tshikolo tsha muthelo wa bindu tsho fheliswa na zwifhinga zwine tshikodo tsha muthelo wa bindu tshenetsho tsha elana nawo.

U vhiga

13. U ya nga tshifhinga Khomishinari u fanela u netshedza Minisita na Mujolamuvhalelano Muhulwane muvhigo sa zwo sumbedzwaho kha khetekanyo 7 ya Mulayo ya Muthelo na u Farewa Lufhanga na Tshandukiso kha Mabindu Matuku, wa 2006 Khomishinari u fanela u dzhenisa, kha wonoyo muvhigo, manweledzo a zwikolodo zwa muthelo wa bindu zwo fheliswa, zwothe kana nga tshipida, u ya nga ha ndaulo idzi nga tshifhinga tsho katelwaho kha muvhigo.

UPHIKO LWEZENTELA LWASENINGIZIMU AFRIKA

Unomb. R. 361

20 Ephreli 2007

IMITHETHO EKHISHWE NGAPHANSI KWESIGABA 13 SOMTHETHO KA-2006 (UMTHETHO ONGUNOMBOLO 9 KA-2006), KASHWELE WENTELA YAMABHIZINI AMANCANE NOKUCHITSHIYELWA KWEMITHETHO YEZENTELA, OBEKA IZIMO UKHOMISHANE ANGADELA NGAPHANSI KWAZO INANI ELENGEZIWE LENTELE, INHLAWULO NOMA INZALO OKUFANELE KUKHOKHWE NGABANTU ABATHILE

Ngegunya elihlinzekwe yisigaba 13 soMthetho ka-2006, kashwele wentela yamabhizinisi amancane nokuchitshiyelwa kwemithetho yezentela, mina, Trevor Andrew Manuel, uNgqongqoshe Wezezimali, ngalokhu ngishicilela imithetho ebekiwe kwishejuli kuze kube manje.

Le mithetho ibeka izimo uKhomishane wophiko lwezentela lwakuleli angadela ngaphansi kwazo, ngokugcwele noma ingxenye yakho, noma yiliphi inani lentela engeziwe, inhlawulo noma inzalo okufanele kukhokhwe ngumuntu ngokwemithetho ethile esetshenziswa wuKhomishane, lapho lokho kudela kungasiza khona enhlosweni kashwele wentela njengoba kucatshangwa esigabeni 1(b) soMthetho wesibili ka-2006 kashwele wentela yamabhizinisi amancane nokuchitshiyelwa kwemithetho yezentela (UMthetho ongunombolo 10 ka-2006).

T. A. MANUEL**UNGGONGQOSHE WEZEZIMALI**

ISHEJULI**Izincazelo**

1. Ngokwezinhloso zale mithetho, ngaphandle kwesimo lapho kusho okunye, incazelo enikezwe igama noma amazwi eMthethweni ka-1962 (uMthetho ongunombolo 58 ka-1962), wentela yeholo lomuntu lonyaka, noMthetho ka-1991 (uMthetho ongunombolo 89 ka-1991) wentela i*Value-Added Tax*, noMthetho ka-1999 (uMthetho ongunombolo 9 ka-1999) wezimali zokuhlonyiswa ngamakhono, noMthetho ka-2002 (uMthetho ongunombolo 4 ka-2002) weminikelo kapoyinandi (ebizwa ngo-*Unemployment Insurance Contributions*), noMthetho ka-2006 (uMthetho ongunombolo 9 ka-2006) kashwele wentela yamabhizinisi amancane nokuchitshiyelwa kwemithetho yezentela kanye noMthetho wesibili ka-2006 (ongunombolo 10 ka-2006) kashwele wentela yamabhizinisi amancane nokuchitshiyelwa kwemithetho yezentela, kufanele kube yincazelo igama noma amazwi anikezwe yona kanjalo, kanti—

“isikweletu sentela sebhizinisi” sisho noma ngabe iyiphi intela engeziwe, inzalo nenhlawulo ebekiwe ngokuphathelene nanoma ngabe yiliphi inani—

- (a) lentela yeholo lomuntu lonyaka, okufanele likhokhwe ngokoMthetho wentela yeholo lomuntu lonyaka ngokuphathelene nenani elamukelwe noma okufanele likhokhelwe (noma elithathwa njengelikhokhelwe noma okufanele likhokhelwe) umuntu esikhathini esifanele ekuqhubeni ibhizinisi
- (b) lentela yabasebenzi, okufanele likhokhwe ngokweShejuli yesine yoMthetho wentela yeholo lomuntu lonyaka, ngokuphathelene nanoma ngabe yiliphi iholo njengoba kuchaziwe kulelo shejuli ngehlo elikhokhelwa abasebenzi abaqhuba ibhizinisi kuleso sikhathi esifanele;
- (c) lentela i*value-added tax*, okufanele ikhokhwe ngokoMthetho wentela i*Value-Added Tax*, ngokuphathelene nokuphakelwa noma ngokulethwa kwezidingo nezimpahla ezivela kwamanye amazwe kuleso sikhathi esifanele;
- (d) lokugodla intela yamaroyalithi, okufanele ikhokhwe ngokoMthetho wentela yeholo lomuntu lonyaka, ngokuphathelene nanoma ngabe

yiliphi inani elikhokhelwe umuntu ongahlali kuleli kuleso sikhathi esifanele;

- (e) lentela ebizwa nges*secondary tax* yezinkampani, ekhokhwa ngokoMthetho wentela yeholo lomuntu lonyaka, ngokuphathelene nezabelo ezimenyezelwe noma ezithathwa njengezimenyezelwe ngokwenhloso yesigaba 64B soMthetho wentela yeholo lomuntu lonyaka kuleso sikhathi esifanele;
- (f) leminikelo, ekhokhwa ngokoMthetho weminikelo kapoyinandi obizwa ngo-*Unemployment Insurance Contributions Act*, ngokuphathelene nanoma ngabe yiliphi iholo, njengoba kuchaziwe kulowo Mthetho, elikhokhwa ekuqhubekeni kokuqhutshwa kwebhizinisi kulesi sikhathi esifanele;
- (g) lezinhlawulo, ezikhokhwayo ngokoMthetho wezinhlawulo zokuhlonyiswa ngamakhono, ngokuphathelene nanoma ngabe yimaphi amanani adinga inhlawulo njengoba kucatshangwa kulowo Mthetho, ezitholakala ngokuphathelene naleso sikhathi esifanele;

“ukudela” ngokuphathelene nesikweletu sentela sebhizinisi, kusho ukudela amalungelo aleso sikweletu sentela sebhizinisi (noma ingxenye yaso) ngokwale mithetho; kanti

“ushwele wentela” usho ushwele wentela ohlinzekwe eSahlukweni 1 soMthetho ka-2006 kashwele wentela yamabhizinisi amancane nokuchitshiyelwa kwemithetho yezentela;

Inhloso yale mithetho

2. Inhloso yale mithetho wukubeka izimo uKhomishane angadela ngaphansi kwazo isikweletu sentela sebhizinisi ukuze kufezeke inhloso kashwele wentela.

Ukusetshenziswa kwemithetho

3. Le mithetho isebenza ngokuphathelene nesikweletu sentela sebhizinisi esikhokhwa ngumuntu ofeza imibandela njengoba ibekiwe esigabeni 2 soMthetho ka-2006 kashwele wentela yamabhizinisi amancane

nokuchitshiyelwa kwemithetho, kodwa okungasebenzi kuyena ushwele wentela ngenxa yezimo ezicatshangwayo esigabeni 10(b) noma (c) salowo Mthetho.

Isicelo sokuvunyelwa ukungakhokhi

4. Umuntu (ozobizwa “ngofaka isicelo” lapha ngezansi) ofaka isicelo sokuvunyelwa ukungakhokhi isikweletu sentela sebhizinisi ngokwale mithetho kufanele ethule isicelo kuKhomishane—

- (a) engakashayi wedlula umhla ka-31 Meyi 2007;
- (b) ekhelini nangendlela nesimo okubekwa nguKhomishane.

Iminingwane edingekayo uma kufakwa isicelo

5. (1) Ofaka isicelo, esicelweni sakhe sokuvunyelwa ukungakhokhi, kufanele abhale isigaba noma izigaba zesikweletu sentela sebhizinisi acela ukuba uKhomishane angamkhokhisi sona.

(2) Njengokusho kwesigatshana (3), ofaka isicelo kufanele aqikelele ukuthi lokhu okulandelayo kuhambisana nesicelo sokuvunyelwa ukungakhokhi, ngesikhathi esinokuvunywa nguKhomishane—

- (a) isitatimende sazo zonke izimpahla (ngemali ezathengwa ngayo) kanye nezikweletu zalowo ofaka isicelo ekupheleni konyaka ka-2006 wokulinganiswa kwezentela yakhe; kanye
- (b) nawo yonke imibhalo equkethe iminingwane ngezimali ezikhokhwa ngumkhokhi wentela (*amareturns*) okufanele ilethwe yilowo ofaka isicelo ngomhla ka-31 Disemba 2006, okungamareturns angalethwanga ngaphambi kokwethulwa kwesicelo sokuvunyelwa ukungakhokhi.

(3) Uma kungukuthi ofaka isicelo ufake isicelo sikashwele wentela futhi kube wukuthi *ireturn* ayidingekile uma lowo shwele evunyelwa, ofaka isicelo akufanele alethe lelo *return* ngaphandle kwesimo lapho wenqatshelwe khona ushwele noma kuze kube wukuthi leso sicelo sikashwele wentela siyenqatshelwa.

(4) Uma kuwukuthi akunakwenzeka ukuba ofaka isicelo ahlinzeka imininingwane egcwele yamanani angampela esicelweni noma kunoma yiliphi *ireturn* noma isitatimende esiphathelene nesicelo, ofaka isicelo angahlinzeka izilinganiso ezifanele zalawo manani futhi kufanele adalulele uKhomishane ukuthi lawo manani ahlinzekiwe ayizilinganiso.

Ukuvunyelwa kwesicelo sokungakhokhi isikweletu sentela sebhizinisi

6. (1) Ngokwesigaba 7, uKhomishane kufanele avumele isicelo sokungakhokhi ngokuphathelene nalowo ofaka isicelo uma kungukuthi yonke imibandela yezigaba 3, 4 no-5 iyafezeka.

(2) UKhomishane kufanele anikeze lowo ofaka isicelo isaziso ngesinqumo sakhe sokuvumela noma sokwenqabela isicelo sokungakhokhi futhi kufanele abeke izizathu zanoma ngabe yisiphi isinqumo sokwenqabela leso sicelo;

Izimo lapho kungafanele khona ukungakhokhi isikweletu sentela sebhizinisi

7. (1) UKhomishane akufanele avumele ukungakhokhi isikweletu sentela sebhizinisi uma, ngaphambi kokwethulwa kwesicelo sokungakhokhi—

(a) iphoyisa lesifunda seNkantolo Enkulu lifake izimpahla zofaka isicelo ohlelweni lokufeza umyalelo wenkantolo ozama ukuphoqelesa isinqumo esikhishwe egameni likaKhomishane ekukhokhweni kwesikweletu sentela sebhizinisi;

(b) sekuqalwe izinyathelo zokukhokhwa kwezikweletu zofaka isicelo ngezimpahla zakhe noma ezokudliwa kwezimpahla zakhe okwesikhashana kuze kufezeke imiyalelo yenkantolo; noma

(c) uKhomishane esekhiphele ofaka isicelo noma lowo ommele isaziso esazisa lowo ofaka isicelo ngochwano noma uphenyo oluphathelene nokwehluleka kwalowo ofaka isicelo ukwenza okushiwo yinoma ngabe yimuphi uMthetho osetshenziswa wuKhomishane.

(2) Isigatshana (1)(c) asizusebenza uma uKhomishane, ngaphambi kokwethulwa kwesicelo sokuvunyelwa ukungakhokhi, esekhiphe isaziso esithi—

- (a) isaziso esicatshangwayo kuleso sigatshana sihoxisiwe; noma esithi
- (b) ucwaningo noma uphenyo olucatshangwayo kuleso sigatshana seluphothuliwe.

Inani okucelwa ukuba lingakhokhwa

8. (1) Ngokwesigaba 9, inani lesikweletu sentela sebhizinisi uKhomishane okufanele avume ukuba lingakhokhwa yinani lesikweletu sentela sebhizinisi okufanele sikhokhwe ekuvalweni komsebenzi ngomhla ka-31 Disemba 2006.
- (2) Ekutholeni inani lesikweletu sentela sebhizinisi okufanele sikhokhwe ekuvalweni komsebenzi ngomhla ka-31 Disemba 2006 imali ofaka isicelo anayo noma leyo abuyiselwe yona kwi-akhawunti lakhe ngokuphathelene nanoma ngabe iyiphi intela kufanele ikhokhele lesi sikweletu sentela sebhizinisi okufanele sikhokhwe ngalolo suku.

Amanani angangeni ekuvunyelweni ukungakhokhi

9. UKhomishane akanavuma ukuba ukungakhokhi isikweletu sentela sebhizinisi kuze kufinyelele lapho—
- (a) isikweletu sentela sebhizinisi siba ngaphezu kuka-R1 million; noma kuze kufinyelele lapho
 - (b) inani elikhokhwa emva kokuvalwa komsebenzi ngomhla ka-31 Disemba 2006 ngokuphathelene nesikweletu sentela sebhizinisi okufanele sikhokhwe ngalolo suku, siba ngaphezu kwenani lesinye isikweletu sentela okufanele sikhokhwe ngalolo suku.

Isivumelwano esibeka izimo zokuvunyelwa ukungakhokhi

10. Uma uKhomishane evumela isicelo sokungakhokhi ngokwesigaba 6, uKhomishane nofaka isicelo kufanele basayine isivumelwano esihlinzeka lokhu okulandelayo—
- (a) ukuthi imali esele yesikweletu sentela (uma ikhona) kanye nenzalo yayo kufanele ikhokhwe ngofaka isicelo ezinyangeni eziyisithupha

kusukela osukwini lokusayina isivumelwano noma esikhathini eside kunalokho esinganqunywa wuKhomishane; kanye

- (b) neminye imibandela engadingwa wuKhomishane ezinhlosweni zokuvunyelwa ukungakhokhi isikweletu sentela sebhizinisi.

UKhomishane akaboshiwe wukuvumela ukungakhokhi

11. Ukuvunyelwa ukungakhokhi akuzusebenza kusukela ekuqaleni uma ofaka isicelo—

- (a) ehlulekile ukudalula ngokugcwele esicelweni sokuvunyelwa ukungakhokhi yonke imininingwane edingekayo esicelweni, okuhlanganisa isitatimende noma ireturn, okucatshangwayo esigabeni 5;
- (b) enikeze imininingwane engalungile ephathelene nokuvunyelwa ukungakhokhi; uma
- (c) ehluleka ukwenza okushiwo yinoma ngabe yimuphi umbandela oqukethwe yisivumelwano esicatshangwayo esigabeni 10.

Amarekhodi ezikweletu zentela okuvunywe ukuba angakhokhwa

12. (1) UKhomishane kufanele agcine irejista yazo zonke izikweletu zentela zebhizinisi okuvunywe ukuba zingakhokhwa ngokwale mithetho.

(2) Irejista ecatsangwayo esigatshaneni (1) kufanele iqukathe—

- (a) imininingwane yofaka isicelo, okuhlanganisa igama, ikheli nezinombolo zereferensi yentela; kanye
- (b) nenani lesikweletu sentela sebhizinisi okuvunywe ukuba singakhokhwa kanye nezikhathi eziphathelene naleso sikweletu sentela sebhizinisi.

Ukubika

13. Esikhathini uKhomishane ahlinzeka ngaso uNgqongqoshe kanye noMchwani-mabhuku omkhulu ngombiko njengoba kucatshangwa ngawo esigabeni 7 soMthetho wesibili ka-2006 kashwele wentela yamabhizinisi amancane nokuchitshiyelwa kwemithetho yezentela, uKhomishane kufanele afake futhi, kulowo mbiko, iqoqa lazo zonke izikweletu zentela zamabhizinisi okuvunywe ukuba zingakhokhwa, ngokugcwele noma ingxenye yazo, ngokwale mithetho esikhathini lo mbiko obhekise kusona.

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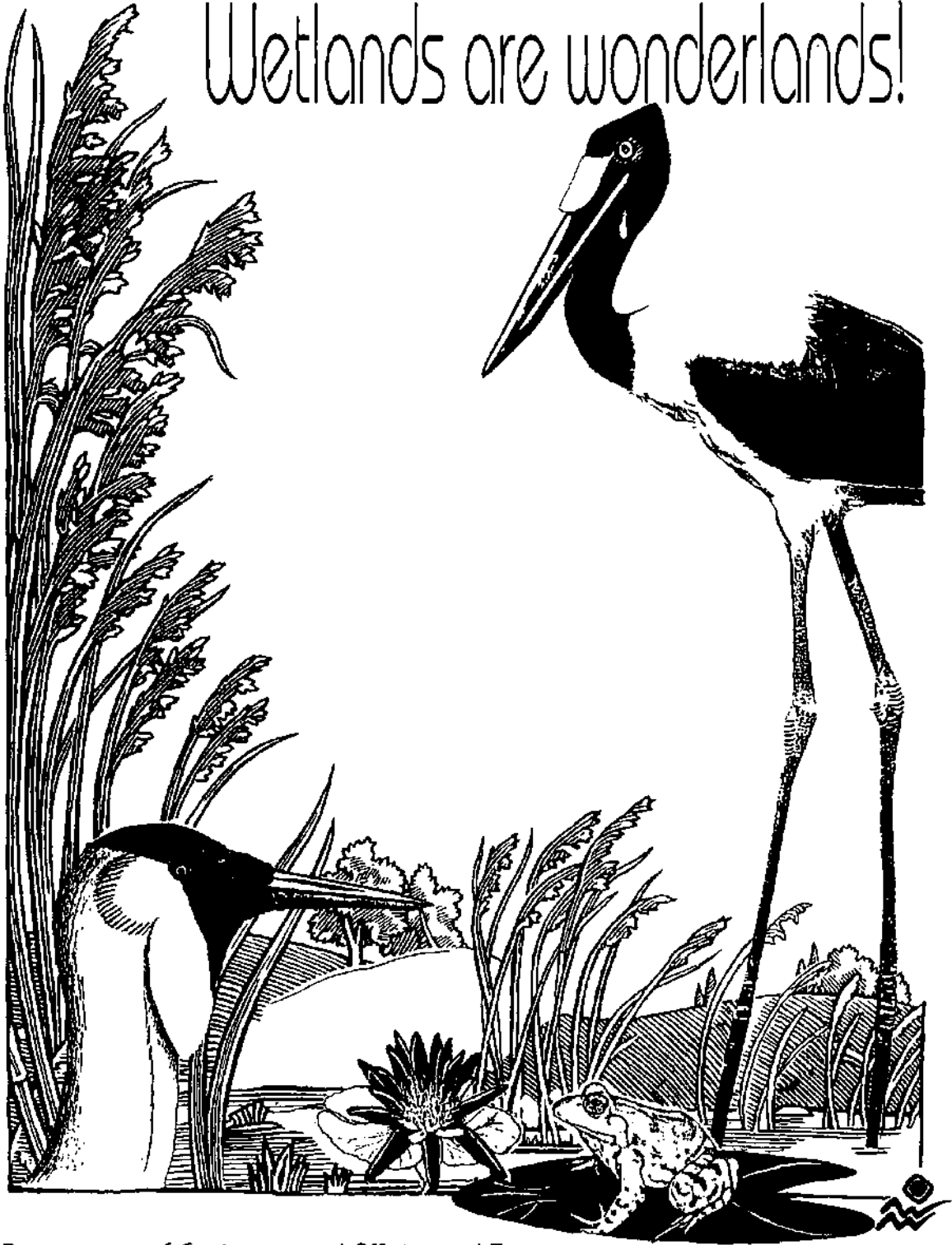
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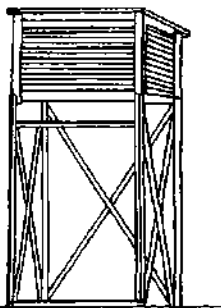
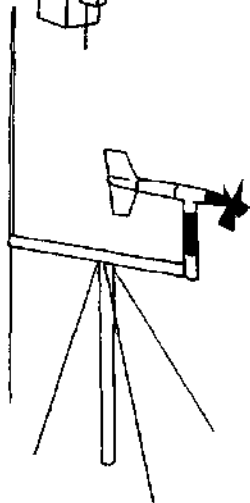


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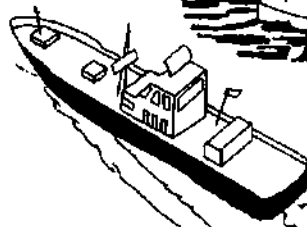
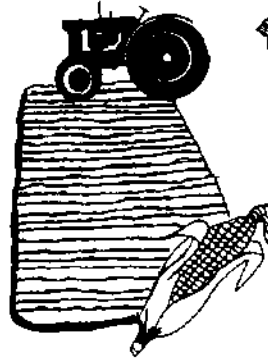


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