



REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

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OFFICE OF THE PRESIDENT

KANTOOR VAN DIE PRESIDENT

No. 1165.

5 September 1997

No. 1165.

5 September 1997

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

Hierby word bekend gemaak dat die President sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

No. 34 of 1997: South African Revenue Service Act, 1997.

No. 34 van 1997: Wet op die Suid-Afrikaanse Inkomstediens, 1997.

GENERAL EXPLANATORY NOTE:

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

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

ACT

To make provision for the efficient and effective administration of the revenue collecting system of the Republic; and, for this purpose, to reorganise the South African Revenue Service and to establish an Advisory Board; and to provide for incidental matters.

(Afrikaans text signed by the President.)
(Assented to 28 August 1997.)

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

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ALGEMENE VERDUIDELIKENDE NOTA:

[] Woorde in vet druk tussen vierkantige hake dui skappings uit bestaande verordenings aan.

_____ Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

WET

Om voorsiening te maak vir die doeltreffende en effektiewe administrasie van die stelsel van inkomste-invoering van die Republiek; en om, vir hierdie doel, die Suid-Afrikaanse Inkomstediens te herorganiseer en 'n Adviesraad daar te stel; en om vir bykomstige aangeleenthede voorsiening te maak.

*(Afrikaanse teks deur die President geteken.)
(Goedgekeur op 28 Augustus 1997.)*

DAAR WORD BEPAAL deur die Parlement van die Republiek van Suid-Afrika, soos volg:—

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Definitions

1. In this Act, unless the context indicates otherwise—
- | | |
|--|----|
| “ Board ” means the Advisory Board established by section 11; | |
| “ Commissioner ” means the Commissioner appointed in terms of section 6; | 40 |
| “ financial year ” means a financial year defined in section 1 of the Exchequer Act, 1975 (Act No. 66 of 1975); | |
| “ Minister ” means the Minister of Finance; | |
| “ Public Service Act ” means the Public Service Act, 1994 (Proclamation No. 103 of 1994); | 45 |
| “ recognised trade union ” means a trade union registered in terms of the Labour Relations Act, 1995 (Act No. 66 of 1995), and recognised by SARS as a collective bargaining agent of SARS employees; | |
| “ revenue ” means income derived from taxes, duties, levies, fees, charges, additional tax and any other moneys imposed in terms of legislation, including penalties and interest in connection with such moneys; | 50 |
| “ SARS ” means the South African Revenue Service established by section 2; and | |
| “ this Act ” includes any rules made or directives issued in terms of this Act. | |

WET OP DIE SUID-AFRIKAANSE INKOMSTEDIENS, 1997

Wet No. 34, 1997

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WYSIGING VAN WETGEWING DEUR HIERDIE WET GERAAK

Omskrywings

1. In hierdie Wet, tensy uit die samehang anders blyk, beteken—
 40 “**belastinginkomste**” inkomste verkry uit belastings, regte, heffings, fooie, tariewe, addisionele belasting en enige ander gelde ingevolge wetgewing gehef, en ook boetes en rente in verband met sodanige gelde;
 “**boekjaar**” ’n boekjaar in artikel 1 van die Skatkweswet, 1975 (Wet No. 66 van 1975), omskryf;
 45 “**erkende vakbond**” ’n vakbond ingevolge die Wet op Arbeidsverhoudinge, 1995 (Wet No. 66 van 1995), geregistreer en deur SAID erken as ’n kollektiewe bedingingsagent van SAID-werknemers;
 “**hierdie Wet**” ook enige reëls gemaak of lasgewings uitgereik ingevolge hierdie Wet;
 50 “**Kommissaris**” die Kommissaris ingevolge artikel 6 aangestel;
 “**Minister**” die Minister van Finansies;
 “**Raad**” die Adviesraad by artikel 11 ingestel;
 “**SAID**” die Suid-Afrikaanse Inkomstediens by artikel 2 ingestel; en
 “**Staatsdienswet**” die Staatsdienswet, 1994 (Proklamasie No. 103 van 1994).

Part 1**SOUTH AFRICAN REVENUE SERVICE****Establishment**

2. The South African Revenue Service is hereby established as an organ of state within the public administration, but as an institution outside the public service. 5

Objective

3. SARS's objective is the efficient and effective collection of revenue. 10

Functions

4. (1) To achieve its objective SARS must— 10

- (a) secure the efficient and effective, and widest possible, enforcement of— 10
 - (i) the national legislation listed in Schedule 1; and
 - (ii) any other legislation concerning the collection of revenue that may be assigned to SARS in terms of either legislation or an agreement between SARS and the organ of state or institution entitled to the revenue; and
- (b) advise the Minister, at the Minister's request, on— 15
 - (i) all matters concerning revenue; and
 - (ii) the exercise of any power or the performance of any function assigned to the Minister or any other functionary in the national executive in terms of legislation referred to in paragraph (a).

(2) SARS must perform its functions in the most cost-efficient and effective manner and in accordance with the values and principles mentioned in section 195 of the Constitution. 20

(3) SARS performs its functions—

- (a) under the policy control of the Minister; and
- (b) subject to any directives and guidelines on policy matters issued by the Minister. 25

Powers

5. (1) SARS may do all that is necessary or expedient to perform its functions properly, including to—

- (a) determine its own staff establishment, appoint employees and determine their terms and conditions of employment in accordance with section 18; 30
- (b) bargain collectively with the recognised trade unions representing SARS employees;
- (c) obtain the services of any person, including any state department, functionary or institution, to perform any specific act or function; 35
- (d) acquire or dispose of any right in or to movable or immovable property, which may include ownership;
- (e) open and operate on its own bank accounts;
- (f) insure itself against any loss, damage, risk or liability;
- (g) perform any specific act or function within its competence on behalf of any other person, including any state department, functionary or institution; 40
- (h) impose fees or charges when performing an act or function in terms of paragraph (g);
- (i) perform legal acts, or institute or defend any legal action in its own name;
- (j) engage in any activity, whether alone or together with other organisations in 45

Deel 1**SUID-AFRIKAANSE INKOMSTEDIENS****Instelling**

2. Die Suid-Afrikaanse Inkomstediens word hierby as 'n staatsorgaan binne die 5 openbare administrasie, maar as 'n instelling buite die staatsdiens, ingestel.

Oogmerk

3. SAID se oogmerk is die doeltreffende en effektiewe invordering van belastinginkomste.

Funksies

- 10 4. (1) Om sy oogmerk te bereik, moet SAID—
- (a) die doeltreffende en effektiewe, en die wyds moontlike, toepassing verseker van—
- (i) die nasionale wetgewing in Bylae 1 vermeld; en
- 15 (ii) enige ander wetgewing aangaande die invordering van belastinginkomste wat aan SAID opgedra mag word ingevolge of wetgewing of 'n ooreenkoms tussen SAID en die staatsorgaan of instelling wat op die inkomste geregtig is; en
- (b) die Minister, op die Minister se versoek, adviseer oor—
- (i) alle aangeleenthede aangaande belastinginkomste; en
- 20 (ii) die uitoefening van enige bevoegdheid of die verrigting van enige funksie wat ingevolge wetgewing waarna in paragraaf (a) verwys word aan die Minister of enige ander funksionaris in die nasionale uitvoerende gesag opgedra is.
- (2) SAID moet sy funksies verrig op die mees koste-doeltreffende en effektiewe 25 wyse en ooreenkomstig die waardes en beginsels in artikel 195 van die Grondwet vermeld.
- (3) SAID verrig sy funksies—
- (a) onder die beleidskontrole van die Minister; en
- (b) behoudens enige lasgewings en riglyne oor beleidsaangeleenthede deur die 30 Minister uitgereik.

Bevoegdhede

5. (1) SAID kan alles doen wat nodig of dienstig is om sy funksies na behore te 35 verrig, asook om—
- (a) sy eie diensstaat te bepaal, werknemers aan te stel en hul terme en voorwaardes van indienshouding ooreenkomstig artikel 18 te bepaal;
- (b) kollektief te beding met die erkende vakbonde wat SAID-werknemers verteenwoordig;
- (c) die dienste van enige persoon, met inbegrip van enige staatsdepartement, 40 funksionaris of instelling, te bekom om enige besondere handeling of funksie te verrig;
- (d) enige reg in, op of tot roerende of onroerende eiendom te verkry of te vervreem, wat eiendomsreg kan insluit;
- (e) sy eie bankrekenings te open en sake daarop te doen;
- (f) homself te verseker teen enige verlies, skade, risiko of aanspreeklikheid;
- 45 (g) enige handeling of funksie binne sy regsbevoegdheid namens enige ander persoon, met inbegrip van enige staatsdepartement, funksionaris of instelling, te verrig;
- (h) fooie of gelde te hef vir die verrigting van 'n handeling of funksie in paragraaf (g) vermeld;
- 50 (i) regshandelinge te verrig, of enige regsaksie in sy eie naam in te stel of te verdedig;
- (j) betrokke te raak by enige aktiwiteit, hetsy alleen of saam met ander organisasies in die Republiek of elders, om behoorlike, doeltreffende en

the Republic or elsewhere, to promote proper, efficient and effective tax administration, including customs and excise duty administration; and

(k) do anything that is incidental to the exercise of any of its powers.

(2) When exercising its powers SARS must comply with any conditions imposed by the Minister in a directive issued under section 4(3). This may include a requirement that any specific power, including the power to borrow money, may be exercised only with the prior approval of the Minister.

Part 2

COMMISSIONER

Appointment

6. (1) The Minister must appoint a person as the Commissioner for the South African Revenue Service.

(2) The Minister must consult both the Cabinet and the Board before appointing a person as the Commissioner.

(3) A person appointed as the Commissioner who is not an employee of SARS becomes such an employee.

(4) The person appointed as the Commissioner holds office—

(a) for an agreed term not exceeding five years, but which is renewable; and

(b) subject to the rules and determinations applicable to SARS employees.

Acting Commissioner

7. (1) When the Commissioner is absent or otherwise unable to perform the functions of office, or during a vacancy in the office of Commissioner, the Minister may designate another SARS employee to act as Commissioner.

(2) No employee may be designated as acting Commissioner for a period longer than 90 days at a time.

Proof of appointment

8. If the Minister has given notice in the *Gazette* of any appointment of a person as the Commissioner or as an acting Commissioner, this notice may be presented in a court as proof of the appointment.

Responsibilities

9. (1) The Commissioner—

(a) is responsible for the performance by SARS of its functions;

(b) takes all decisions in the exercise by SARS of its powers;

(c) performs any function and exercises any power assigned to the Commissioner in terms of any legislation or agreement referred to in section 4(1)(a); and

(d) is the chief executive officer and also the accounting officer of SARS.

(2) As chief executive officer the Commissioner is responsible in particular for—

(a) the formation and development of an efficient administration;

(b) the organisation and control of the staff;

(c) the maintenance of discipline; and

(d) the effective deployment and utilisation of staff to achieve maximum operational results.

(3) As accounting officer the Commissioner is responsible for—

(a) all income and expenditure of SARS;

(b) all revenue collected by SARS;

(c) all assets and the discharge of all liabilities of SARS; and

(d) the proper and diligent implementation of Part 5.

(4) The Commissioner must perform the functions of office as required by this Act.

effektiewe belastingadministrasie, met inbegrip van doeane- en aksynsadministrasie, te bevorder; en

- (k) enigiets te doen wat bykomstig tot die uitoefening van enige van sy bevoegdhede is.
- 5 (2) Wanneer SAID sy bevoegdhede uitoefen, moet hy voldoen aan enige voorwaardes deur die Minister opgelê in 'n lasgewing ingevolge artikel 4(3) uitgereik. Dit mag 'n vereiste insluit dat enige spesifieke bevoegdheid, met inbegrip van die bevoegdheid om geld te leen, uitgeoefen mag word slegs met die voorafgaande goedkeuring van die Minister.

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Deel 2**KOMMISSARIS****Aanstelling**

6. (1) Die Minister moet iemand as die Kommissaris van die Suid-Afrikaanse Inkomstediens aanstel.
- 15 (2) Die Minister moet beide die Kabinet en die Raad raadpleeg alvorens iemand as die Kommissaris aangestel word.
- (3) Iemand as die Kommissaris aangestel wat nie 'n werknemer van SAID is nie, word so 'n werknemer.
- (4) Iemand as die Kommissaris aangestel, beklee die amp—
- 20 (a) vir 'n ooreengekome termyn wat nie vyf jaar oorskry nie, maar wat herhaalbaar is; en
- (b) behoudens die reëls en vasstellings van toepassing op SAID-werknemers.

Waarnemende Kommissaris

7. (1) Wanneer die Kommissaris afwesig is of andersins nie in staat is om die funksies van die amp te verrig nie, of gedurende 'n vakature in die amp van Kommissaris, kan die Minister 'n ander SAID-werknemer aanwys om as Kommissaris waar te neem.
- 25 (2) Geen werknemer mag as waarnemende Kommissaris aangewys word vir 'n tydperk langer as 90 dae op 'n keer nie.

30 Bewys van aanstelling

8. Indien die Minister in die *Staatskoerant* kennis gegee het van die aanstelling van 'n persoon as die Kommissaris of as 'n waarnemende Kommissaris, kan hierdie kennisgewing in 'n hof as bewys van die aanstelling voorgelê word.

Verantwoordelikhede

- 35 9. (1) Die Kommissaris—
- (a) is verantwoordelik vir die verrigting deur SAID van sy funksies;
- (b) neem alle besluite in die uitoefening deur SAID van sy bevoegdhede;
- (c) verrig enige funksie en oefen enige bevoegdheid uit wat aan die Kommissaris opgedra is ingevolge enige wetgewing of ooreenkoms waarna in artikel 4(1)(a) verwys word; en
- 40 (d) is die hoof- uitvoerende beampte en ook die rekenpligtige beampte van SAID.
- (2) As hoof- uitvoerende beampte is die Kommissaris in besonder verantwoordelik vir—
- 45 (a) die vorming en ontwikkeling van 'n doeltreffende administrasie;
- (b) die organisasie van en beheer oor die personeel;
- (c) die handhawing van dissipline; en
- (d) die effektiewe aanwending en benutting van personeel ten einde maksimum bedryfsresultate te behaal.
- 50 (3) As rekenpligtige beampte is die Kommissaris verantwoordelik vir—
- (a) alle inkomste en uitgawes van SAID;
- (b) alle belastinginkomste deur SAID ingevorder;
- (c) alle bates en die nakoming van alle verpligtinge van SAID; en
- (d) die behoorlike en noukeurige uitvoering van Deel 5.
- 55 (4) Die Kommissaris moet die funksies van die amp volgens voorskrif van hierdie Wet verrig.

Assignment of powers and duties

- 10.** (1) The Commissioner may—
- (a) assign management or other duties to employees with appropriate skills to assist the Commissioner in the management, and the control over the functioning, of SARS; 5
 - (b) delegate any of the Commissioner's powers in terms of this Act to a SARS employee; or
 - (c) instruct a SARS employee to perform any of the Commissioner's duties in terms of this Act.
- (2) An assignment, delegation or instruction under subsection (1)— 10
- (a) may be issued subject to any conditions the Commissioner may impose; and
 - (b) does not divest the Commissioner of the responsibility concerning the exercise of the power or the performance of the duty.
- (3) This section applies only to the Commissioner's powers and functions contained in this Act. 15

Part 3**ADVISORY BOARD****Establishment**

- 11.** (1) A board called the SARS Advisory Board is hereby established.
- (2) The Board acts as an advisory and consultative body for the Minister and the Commissioner on matters concerning the administration of the revenue collecting system under this Act. 20

Constitution

- 12.** (1) The Board consists of—
- (a) not more than eight persons who are unconnected with SARS and appointed by the Minister; 25
 - (b) the Commissioner; and
 - (c) not more than two senior employees of SARS designated by the Commissioner.
- (2) The Minister must— 30
- (a) consult the Cabinet before appointing a member mentioned in subsection (1)(a); and
 - (b) appoint a chairperson and a deputy chairperson from among the members after having consulted the members.
- (3) A member mentioned in subsection (1)(a) is appointed for a term not exceeding 35
- five years, which is renewable, and must—
- (a) be a fit and proper person; and
 - (b) have appropriate expertise, skills, knowledge or experience and the ability to perform effectively as a member.

Powers and functions 40

- 13.** (1) The Board advises the Minister and the Commissioner on any matter concerning—
- (a) the management of SARS, including operational, financial and administrative policies and practices; 45
 - (b) the improvement of efficiency and performance in revenue collecting efforts;
 - (c) the terms and conditions of employment of SARS employees;
 - (d) collective bargaining in SARS;
 - (e) SARS's budget; and
 - (f) the implementation of this Act.
- (2) For the purposes of subsection (1) the Board— 50
- (a) may examine and comment on any policies, and investigate, evaluate and advise on any practices and decisions, of SARS and the Commissioner under this Act;

Opdra van bevoegdhede en pligte

10. (1) Die Kommissaris kan—
- (a) bestuurs- en ander pligte aan werknemers met gepaste bekwaamhede opdra om die Kommissaris by te staan met die bestuur, en die beheer oor die funksionering, van SAID;
 - (b) enige van die Kommissaris se bevoegdhede ingevolge hierdie Wet aan 'n SAID-werknemer delegeer; of
 - (c) 'n SAID-werknemer gelas om enige van die Kommissaris se pligte ingevolge hierdie Wet te verrig.
- (2) 'n Opdrag, delegasie of lasgewing ingevolge subartikel (1)—
- (a) kan uitgereik word behoudens enige voorwaardes wat die Kommissaris mag oplê; en
 - (b) onthef nie die Kommissaris van die verantwoordelikheid aangaande die uitoefening van die bevoegdheid of die verrigting van die plig nie.
- (3) Hierdie artikel is van toepassing slegs op die Kommissaris se bevoegdhede en funksies wat in hierdie Wet vervat is.

Deel 3**ADVIESRAAD****Instelling**

11. (1) 'n Raad met die naam SAID-Adviesraad word hierby ingestel.
- (2) Die Raad tree op as 'n adviesgewende en konsultatiewe liggaam vir die Minister en die Kommissaris oor aangeleenthede aangaande die administrasie van die stelsel van inkomste-invordering kragtens hierdie Wet.

Samestelling

12. (1) Die Raad bestaan uit—
- (a) hoogstens agt persone wat nie aan SAID verbonde is nie en deur die Minister aangestel word;
 - (b) die Kommissaris; en
 - (c) hoogstens twee senior werknemers van SAID deur die Kommissaris aangewys.
- (2) Die Minister moet—
- (a) die Kabinet raadpleeg voor die aanstelling van 'n lid waarna in subartikel (1)(a) verwys word; en
 - (b) 'n voorsitter en 'n ondervoorsitter uit die lede aanstel nadat die lede geraadpleeg is.
- (3) 'n Lid in subartikel (1)(a) genoem, word aangestel vir 'n termyn van hoogstens vyf jaar, wat herhaalbaar is, en moet—
- (a) 'n geskikte en gepaste persoon wees; en
 - (b) oor toepaslike kundigheid, vaardigheid, kennis of ervaring beskik en oor die vermoë beskik om effektief as 'n lid op te tree.

Bevoegdhede en funksies

13. (1) Die Raad adviseer die Minister en die Kommissaris oor enige aangeleentheid aangaande—
- (a) die bestuur van SAID, met inbegrip van bedryfs-, finansiële en administratiewe beleid en praktyke;
 - (b) die verhoging van doeltreffendheid en werkverrigting in stappe wat gedoen word om belastinginkomste in te vorder;
 - (c) die terme en voorwaardes van indienshouding van SAID-werknemers;
 - (d) kollektiewe bedinging in SAID;
 - (e) SAID se begroting; en
 - (f) die uitvoering van hierdie Wet.
- (2) By die toepassing van subartikel (1)—
- (a) kan die Raad enige beleid van SAID en die Kommissaris kragtens hierdie Wet, ondersoek en kommentaar daarop lewer, en enige praktyke en besluite van SAID en die Kommissaris kragtens hierdie Wet, ondersoek, evalueer en advies daaroor gee;

- (b) is entitled to all relevant information concerning the administration of the revenue collecting system, excluding any information which is subject to a provision referred to in section 31;
- (c) may require—
- (i) the Commissioner to submit a report concerning a matter on which the Board must give advice; or
 - (ii) any SARS employee to appear before it and give explanations concerning such a matter; and
- (d) must inform the Minister of any advice it gives to the Commissioner.
- (3) The powers and functions of the Board to give advice in terms of this section may not be construed as to interfere with the powers and functions assigned to the Commissioner in terms of any legislation or agreement referred to in section 4(1)(a), in so far as those powers and functions of the Commissioner relate to—
- (a) the interpretation of that legislation or agreement;
 - (b) the exercise of a discretion conferred on the Commissioner by that legislation or agreement; or
 - (c) the determination of the liability of a person for any revenue.

Procedures

14. The Board may determine its own procedures.

Disclosure of interest

15. A Board member who has a personal or financial interest in any matter on which the Board gives advice must disclose that interest and withdraw from the proceedings of the Board when that matter is discussed.

Remuneration

16. SARS must remunerate a member mentioned in section 12(1)(a) and compensate the member for expenses, as determined by the Minister.

Vacation of office

17. A member mentioned in section 12(1)(a) ceases to be a member if—
- (a) that person resigns from the Board; or
 - (b) the Minister terminates that person's membership for a sufficient reason.

Part 4

EMPLOYEES

Terms and conditions of employment

18. (1) SARS employees are employed subject to terms and conditions of employment determined by SARS—
- (a) after collective bargaining between SARS and the recognised trade unions; and
 - (b) with the approval of the Minister.

- (2) The collective bargaining referred to in subsection (1) must be conducted in accordance with the procedures agreed on between SARS and the recognised trade unions.

Pension rights

19. (1) A person appointed by SARS as an employee—
- (a) becomes a member of the Government Employees' Pension Fund mentioned in section 2 of the Government Employees' Pension Law, 1996 (Proclamation No. 21 of 1996); and
 - (b) is entitled to pension and retirement benefits as if that person is in service in a post classified in a division of the public service mentioned in section 8(1)(a)(i) of the Public Service Act.
- (2) The Commissioner is entitled to the pension and retirement benefits calculated on the same basis as those of a head of department in the public service.

- (b) is die Raad geregtig op alle relevante inligting oor die administrasie van die stelsel van inkomste-invordering, uitgesonderd enige inligting wat onderworpe is aan 'n bepaling waarna in artikel 31 verwys word;
- (c) kan die Raad—
- 5 (i) van die Kommissaris vereis om 'n verslag voor te lê oor 'n aangeleentheid waarvoor die Raad advies moet gee; of
- (ii) van enige SAID-werknemer vereis om voor hom te verskyn en 'n verduideliking oor so 'n aangeleentheid te gee; en
- (d) moet die Raad die Minister in kennis stel van enige advies wat hy aan die
- 10 Kommissaris gee.
- (3) Die bevoegdhede en funksies van die Raad om advies te gee ingevolge hierdie artikel word nie so uitgelê nie dat dit inbreuk doen op die bevoegdhede en funksies aan die Kommissaris opgedra ingevolge enige wetgewing of ooreenkoms waarna in artikel 4(1)(a) verwys word, vir sover daardie bevoegdhede en funksies van die Kommissaris
- 15 betrekking het op—
- (a) die uitleg van daardie wetgewing of ooreenkoms;
- (b) die uitoefening van 'n diskresie aan die Kommissaris verleen deur daardie wetgewing of ooreenkoms; of
- (c) die vaststelling van die aanspreeklikheid van 'n persoon vir enige belastinginkomste.
- 20

Prosedures

14. Die Raad kan sy eie prosedures bepaal.

Openbaarmaking van belang

15. 'n Raadslid wat 'n persoonlike of finansiële belang in enige aangeleentheid het waarvoor die Raad advies moet gee, moet daardie belang openbaar en onttrek van die verrigtinge van die Raad wanneer daardie aangeleentheid bespreek word.

Vergoeding

16. SAID moet aan 'n lid in artikel 12(1)(a) genoem vergoeding betaal en die lid vir enige uitgawes vergoed, soos deur die Minister bepaal.

30 Ontruiming van amp

17. 'n Lid genoem in artikel 12(1)(a) hou op om 'n lid te wees indien—
- (a) daardie persoon uit die Raad bedank; of
- (b) die Minister daardie persoon se lidmaatskap om 'n voldoende rede beëindig.

Deel 4

35 WERKNEMERS

Terme en voorwaardes van indienshouding

18. (1) SAID-werknemers word in diens gehou behoudens die terme en voorwaardes van indienshouding deur SAID bepaal—
- (a) na kollektiewe bedinging tussen SAID en die erkende vakbonde; en
- 40 (b) met die goedkeuring van die Minister.
- (2) Die kollektiewe bedinging in subartikel (1) na verwys, geskied ooreenkomstig die prosedures waarvoor tussen SAID en die erkende vakbonde ooreengekom word.

Pensioenregte

19. (1) Iemand deur SAID as 'n werknemer aangestel—
- 45 (a) word 'n lid van die "Government Employees' Pension Fund" genoem in artikel 2 van die "Government Employees' Pension Law", 1996 (Proklamasie No. 21 van 1996); en
- (b) is geregtig op pensioen- en aftreevoordele asof so iemand in diens is in 'n pos geklassifiseer in 'n afdeling van die staatsdiens in artikel 8(1)(a)(i) van die Staatsdienswet genoem.
- 50 (2) Die Kommissaris is geregtig op pensioen- en aftreevoordele op dieselfde grondslag bereken as dié van 'n departementshoof in die staatsdiens.

Training and education**20. SARS—**

- (a) must provide for appropriate internal training of its employees; and
- (b) may grant bursaries and loans to employees and other suitable candidates for educational purposes within its field of operation.

5

Existing staff

21. Items 1 to 5 of Schedule 2 apply to all persons in the public service who occupied posts on, or were additional to, the staff establishment of the Department: South African Revenue Service immediately before this Act took effect, and item 6 applies to both those persons and persons appointed by SARS after this Act took effect.

10

Part 5**FINANCIAL MATTERS****Accountability**

22. As accounting officer the Commissioner must—

- (a) keep full and proper record, in a manner determined by the Minister, of—
 - (i) all income and expenditure of SARS;
 - (ii) all its assets, liabilities and financial transactions; and
 - (iii) all revenue collected by it;
- (b) prepare annual financial statements in accordance with generally accepted accounting practice; and
- (c) ensure that the available resources of SARS are properly safeguarded, and used economically and in the most efficient and effective way.

15

20

Application of Exchequer Act

23. The Exchequer Act, 1975 (Act No. 66 of 1975), and any regulations or instructions issued in terms of the Act—

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- (a) apply to all revenue collected by SARS in terms of section 4(1)(a)(i); and
- (b) apply to the funds and transactions of SARS to the extent that that Act applies to statutory bodies.

Funds

24. (1) The funds of SARS consist of—

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- (a) money to which it is entitled in terms of section 25;
- (b) any government grants made to it;
- (c) any fees and charges mentioned in section 5(1)(h); and
- (d) any other money legally acquired by it.

(2) (a) SARS may accept donations and bequests, but only with the approval of the Minister.

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(b) Particulars of each donation or bequest accepted by SARS must be given in SARS's annual report.

Chief source of income

25. (1) SARS is entitled to money appropriated annually by Parliament for its services mentioned in section 4(1)(a)(i) and (b).

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(2) The amount of the money must be calculated in accordance with the estimates of income and expenditure mentioned in section 26, and once appropriated—

- (a) must be paid to SARS in amounts determined in accordance with an agreement between SARS and the Minister; and

45

Opleiding en onderrig

20. SAID—
- (a) moet voorsiening maak vir toepaslike interne opleiding van sy werknemers; en
- 5 (b) kan beurse en lenings aan werknemers en ander geskikte kandidate vir opvoedkundige doeleindes binne sy bedryfsterrein toestaan.

Bestaande personeel

21. Items 1 tot 5 van Bylae 2 is van toepassing op alle persone in die staatsdiens wat poste beklee het op, of addisioneel was tot, die diensstaat van die Departement:
- 10 Suid-Afrikaanse Inkomstediens onmiddellik voordat hierdie Wet in werking getree het, en item 6 is van toepassing op beide daardie persone en persone deur SAID aangestel nadat hierdie Wet in werking getree het.

Deel 5**FINANSIËLE AANGELEENTHEDE****15 Rekenpligtigheid**

22. As rekenpligtige beampte moet die Kommissaris—
- (a) volledig en na behore rekord hou, op die wyse deur die Minister bepaal, van—
- 20 (i) alle inkomste en uitgawes van SAID;
- (ii) al sy bates, verpligtinge en finansiële transaksies; en
- (iii) alle belastinginkomste deur hom ingevorder;
- (b) jaarliks finansiële state voorberei ooreenkomstig algemeen aanvaarde rekeningkundige praktyk; en
- 25 (c) verseker dat die beskikbare hulpbronne van SAID behoorlik beveilig word, en ekonomies en op die mees doeltreffende en effektiewe wyse aangewend word.

Toepassing van Skatkiswet

23. Die Skatkiswet, 1975 (Wet No. 66 van 1975), en enige regulasies of instruksies ingevolge die Wet uitgereik—
- 30 (a) is van toepassing op alle belastinginkomste deur SAID ingevolge artikel 4(1)(a)(i) ingevorder; en
- (b) is van toepassing op die fondse en transaksies van SAID in die mate waarin daardie Wet op statutêre liggame van toepassing is.

Fondse

- 35 24. (1) Die fondse van SAID bestaan uit—
- (a) geld waarop hy ingevolge artikel 25 geregtig is;
- (b) enige staatstoekennings aan hom gemaak;
- (c) enige fooie en gelde in artikel 5(1)(h) genoem; en
- (d) enige ander geld wettig deur hom bekom.
- 40 (2) (a) SAID mag skenkings of erflatings ontvang, maar slegs met die goedkeuring van die Minister.
- (b) Besonderhede van elke skenking of erflating deur SAID ontvang, moet in SAID se jaarverslag vermeld word.

Hoofbron van inkomste

- 45 25. (1) SAID is geregtig op geld jaarliks deur die Parlement bewillig vir sy dienste in artikel 4(1)(a)(i) en (b) genoem.
- (2) Die bedrag van die geld moet bereken word ooreenkomstig die beramings van inkomste en uitgawes in artikel 26 genoem, en wanneer bewillig—
- (a) moet dit aan SAID betaal word in bedrae wat bepaal word ooreenkomstig 'n
- 50 ooreenkoms tussen SAID en die Minister; en

(b) may be reviewed by the Minister and, if necessary, adjusted accordingly in terms of the Exchequer Act, 1975 (Act No. 66 of 1975).

(3) For services mentioned in section 4(1)(a)(ii) SARS may charge the organ of state or institution concerned at an agreed rate.

Estimates of income and expenditure

26. (1) The Commissioner—

(a) must prepare during each financial year, but before a date set by the Minister, estimates of SARS's income and expenditure for the next financial year; and

(b) may prepare at any time during a financial year estimates of SARS's income and of SARS's expenditure for essential purposes supplementary to the estimates mentioned in paragraph (a).

(2) The estimates mentioned in subsection (1)(a) or (b) must —

(a) be in a format determined by the Minister;

(b) make adequate provision for SARS to perform its functions mentioned in section 4(1)(a)(i) and (b); and

(c) be submitted to the Minister for approval.

(3) Before approving the estimates the Minister—

(a) must consult the Board; and

(b) may refer the estimates back to the Commissioner for any adjustment suggested by the Minister or the Board.

(4)(a) The Minister must table the approved estimates in the National Assembly for debate and adoption.

(b) The estimates must be tabled a reasonable period before the commencement of the financial year to which the estimates relate.

Refunds to state

27. SARS must refund to the National Revenue Fund any money paid to SARS in terms of section 25(2) that has not been used at the end of the financial year, unless otherwise agreed with the Minister.

Audits

28. The Auditor-General must audit the accounts and financial records of SARS, including those relating to the collection of revenue.

Annual report

29. (1) The Commissioner must annually submit to the Minister a report on the activities of SARS during a financial year.

(2) The report must be submitted within six months, or within a longer period fixed by the Minister, after the end of the relevant financial year, and must include—

(a) a summary of SARS's performance during the year;

(b) audited financial statements reflecting SARS's financial affairs during the year, consisting of at least—

(i) a balance sheet;

(ii) an income statement;

(iii) a cash flow statement;

(iv) a statement showing loans and advances to SARS; and

(v) a report of the auditors;

(c) audited financial statements of all revenue collected by SARS; and

(d) any other matters required by the Minister to be dealt with in the report.

(3) The financial statements forming part of the report must—

(a) be prepared in accordance with generally accepted accounting practice;

(b) fairly reflect the activities and performance of, and the state of affairs in, SARS; and

- (b) kan dit deur die Minister hersien en, indien nodig, ingevolge die Skatkiswet, 1975 (Wet No. 66 van 1975), ooreenkomstig die hersiening aangepas word.
- (3) Vir dienste in artikel 4(1)(a)(ii) genoem, kan SAID van die betrokke staatsorgaan of instelling vergoeding teen 'n ooreengekome tarief vorder.

5 Beramings van inkomste en uitgawes

26. (1) Die Kommissaris—
- (a) moet gedurende elke boekjaar, maar voor 'n datum deur die Minister vasgestel, beramings van SAID se inkomste en uitgawes vir die volgende boekjaar opstel; en
- 10 (b) kan te eniger tyd gedurende 'n boekjaar beramings van SAID se inkomste en van SAID se uitgawes vir noodsaaklike doeleindes opstel wat aanvullend is tot die beramings in paragraaf (a) genoem.
- (2) Die beramings in subartikel (1)(a) of (b) genoem, moet—
- (a) in 'n formaat wees deur die Minister bepaal;
- 15 (b) voldoende voorsiening maak vir SAID om sy funksies genoem in artikel 4(1)(a)(i) en (b) te verrig; en
- (c) aan die Minister voorgelê word vir goedkeuring.
- (3) Voordat die Minister die beramings goedkeur—
- (a) moet die Minister die Raad raadpleeg; en
- 20 (b) kan die Minister die beramings na die Kommissaris terugverwys vir enige aanpassing deur die Minister of die Raad voorgestel.
- (4)(a) Die Minister moet die goedgekeurde beramings in die Nasionale Vergadering vir debat en aanneming ter tafel lê.
- (b) Die beramings moet ter tafel gelê word 'n redelike tyd voor die aanvang van die
- 25 boekjaar waarop die beramings betrekking het.

Terugbetalings aan staat

27. SAID moet enige geld ingevolge artikel 25(2) aan SAID betaal wat nie aan die einde van die boekjaar gebruik is nie, aan die Nasionale Inkomstefonds terugbetaal, tensy andersins met die Minister ooreengekom.

30 Ouditering

28. Die Ouditeur-generaal moet die state en finansiële rekords van SAID audit, met inbegrip van daardie wat op die invordering van belastinginkomste betrekking het.

Jaarverslag

29. (1) Die Kommissaris moet jaarliks 'n verslag oor die werksaamhede van SAID
- 35 gedurende 'n boekjaar, aan die Minister voorlê.
- (2) Die verslag moet binne ses maande, of binne 'n langer tydperk deur die Minister vasgestel, na die einde van die betrokke boekjaar voorgelê word, en moet insluit—
- (a) 'n opsomming van SAID se werkverrigting gedurende die jaar;
- (b) geouditeerde finansiële state wat SAID se finansiële sake gedurende die jaar
- 40 weerspieël, wat moet bestaan uit ten minste—
- (i) 'n balansstaat;
- (ii) 'n inkomstestaat
- (iii) 'n kontantvloeiostaat;
- (iv) 'n staat wat lenings en voorskotte aan SAID aantoon; en
- 45 (v) 'n verslag van die ouditeure;
- (c) geouditeerde finansiële state van alle belastinginkomste deur SAID ingevorder; en
- (d) enige ander aangeleenthede deur die Minister vereis waarmee in die verslag gehandel moet word.
- 50 (3) Die finansiële state wat deel van die verslag uitmaak, moet—
- (a) opgestel word ooreenkomstig algemeen aanvaarde rekeningkundige praktyk;
- (b) die werksaamhede en werkverrigting van, en die stand van sake in, SAID redelik weergee; en

- (c) draw attention to any matters that may or would probably affect the affairs of SARS.
- (4) The Minister must without delay—
- (a) table a copy of the report in the National Assembly; and
 - (b) submit a copy of the report to the National Council of Provinces.

5

Part 6

MISCELLANEOUS

Restrictions on names implying connection with SARS

30. (1) No person may apply to any company, body, firm, business or undertaking a name or description signifying or implying some connection between the company, body, firm, business or undertaking and SARS. 10

(2) Any person who contravenes subsection (1) is guilty of an offence and on conviction liable to a fine or to imprisonment not exceeding 10 years or to a fine and imprisonment.

Protection of confidential information

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31. Nothing in this Act affects provisions in other legislation prohibiting or regulating disclosure of information in the possession of the Commissioner.

Exemption from transfer and stamp duty

32. No transfer duty is payable by SARS in respect of the acquisition of any property by SARS, and no stamp duty is payable by SARS in respect of any instrument if the stamp duty thereon would be payable by SARS in terms of the applicable legislation. 20

Amendment of Schedule 1

33. The President may amend Schedule 1 by proclamation in the *Gazette*.

Amendment of legislation affected by this Act

34. (1) The legislation mentioned in Schedule 3 is hereby amended to the extent set out in the third column of the Schedule. 25

(2) A reference in any other legislation to the Commissioner for Inland Revenue, the Secretary for Customs and Excise or the Commissioner for Customs and Excise must be construed as a reference to the Commissioner in terms of this Act.

Short title and commencement

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35. (1) This Act is called the South African Revenue Service Act, 1997, and takes effect, subject to subsection (2), on a date fixed by the President by proclamation in the *Gazette*.

(2) The amendment to Schedule 1 of the Public Service Act, 1994 (Proclamation 103 of 1994), in terms of Schedule 3 of this Act, takes effect on the date on which the Department: South African Revenue Service is abolished in terms of item 2 of Schedule 2 of this Act. 35

- (c) die aandag vestig op enige aangeleenthede wat die sake van SAID mag of moontlik sal beïnvloed.
- (4) Die Minister moet sonder versuim—
- (a) 'n afskrif van die verslag in die Nasionale Vergadering ter tafel lê; en
- 5 (b) 'n afskrif van die verslag aan die Nasionale Raad van Provinsies voorlê.

Deel 6

DIVERSE

Beperkings op benamings wat verband met SAID impliseer

30. (1) Geen persoon mag 'n naam of beskrywing aan enige maatskappy, liggaam, 10 firma, besigheid of onderneming toeken wat 'n verband tussen die maatskappy, liggaam, firma, besigheid of onderneming en SAID aandui of impliseer nie.
- (2) Enige persoon wat subartikel (1) oortree, is skuldig aan 'n misdryf en by skuldigbevinding strafbaar met 'n boete of met gevangenisstraf van hoogstens 10 jaar of met 'n boete en gevangenisstraf.

15 Beskerming van vertroulike inligting

31. Niks in hierdie Wet raak bepalings in ander wetgewing wat die openbaarmaking van inligting in die Kommissaris se besit, verbied of reguleer nie.

Vrystelling van hereregte en seëlregte

32. Geen hereregte is deur SAID betaalbaar nie ten opsigte van die verkryging van 20 enige eiendom deur SAID, en geen seëlregte is deur SAID betaalbaar nie ten opsigte van enige instrument indien die seëlregte daarop deur SAID betaalbaar sou wees ingevolge die toepaslike wetgewing.

Wysiging van Bylae 1

33. Die President kan Bylae 1 by proklamasie in die *Staatskoerant* wysig.

25 Wysiging van wetgewing deur hierdie Wet geraak

34. (1) Die wetgewing in Bylae 3 vermeld, word hierby gewysig in die mate in die derde kolom van die Bylae uiteengesit.
- (2) 'n Verwysing in enige ander wetgewing na die Kommissaris van Binnelandse Inkomste, die Sekretaris van Doeane en Aksyns of die Kommissaris van Doeane en 30 Aksyns moet uitgelê word as 'n verwysing na die Kommissaris ingevolge hierdie Wet.

Kort titel en inwerkingtreeding

35. (1) Hierdie Wet word genoem die Wet op die Suid-Afrikaanse Inkomstediens, 1997, en tree, behoudens subartikel (2), in werking op 'n datum deur die President by proklamasie in die *Staatskoerant* bepaal.
- (2) Die wysiging van Bylae 1 by die Staatsdienswet, 1994 (Proklamasie No. 103 van 1994), deur Bylae 3 van hierdie Wet tree in werking op die datum waarop die Departement: Suid-Afrikaanse Inkomstediens ingevolge item 2 van Bylae 2 van hierdie Wet afgeskaf word.

Schedule 1**LEGISLATION ADMINISTERED BY COMMISSIONER**

1. Union and Southern Rhodesia Death Duties Act, 1933 (Act No. 22 of 1933)
2. Marketable Securities Tax Act, 1948 (Act No. 32 of 1948)
3. Transfer Duty Act, 1949 (Act No. 40 of 1949)
4. Estate Duty Act, 1955 (Act No. 45 of 1955)
5. Income Tax Act, 1962 (Act No. 58 of 1962)
6. Customs and Excise Act, 1964 (Act No. 91 of 1964)
7. Stamp Duties Act, 1968 (Act No. 77 of 1968)
8. Value-Added Tax Act, 1991 (Act No. 89 of 1991)
9. Section 60 of the Income Tax Act, 1993 (Act No. 113 of 1993)
10. Section 39 of the Taxation Laws Amendment Act, 1994 (Act No. 20 of 1994)
11. Company Tax Amendment Decree, 1994 (Decree No. 2 of 1994), of the former Republic of Ciskei
12. Section 41 of the Income Tax Act, 1994 (Act No. 21 of 1994)
13. Tax Amnesty Act, 1995 (Act No. 19 of 1995)
14. Sections 56 and 57 of the Income Tax Act, 1995 (Act No. 21 of 1995)
15. Tax on Retirement Funds Act, 1996 (Act No. 38 of 1996)
16. Final Relief on Tax, Interest, Penalty and Additional Tax Act, 1996 (Act No. 101 of 1996)
17. The Sales Tax Act, 1978 (Act No. 103 of 1978), to the extent that it remains in force in terms of section 85 of the Value-Added Tax Act, 1991 (Act No. 89 of 1991)
18. Any regulation, proclamation, government notice or rule issued in terms of the above-mentioned legislation or any agreement entered into in terms of this legislation or the Constitution.

Bylae 1

WETGEWING DEUR KOMMISSARIS GEADMINISTREER

1. Wet op Sterfregte van die Unie en Suid-Rhodesië, 1933 (Wet No. 22 van 1933)
2. Handelseffektebelastingwet, 1948 (Wet No. 32 van 1948)
3. Wet op Hereregte, 1949 (Wet No. 40 van 1949)
4. Boedelbelastingwet, 1955 (Wet No. 45 van 1955)
5. Inkomstebelastingwet, 1962 (Wet No. 58 van 1962)
6. Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964)
7. Wet op Seëlregte, 1968 (Wet No. 77 van 1968)
8. Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991)
9. Artikel 60 van die Inkomstebelastingwet, 1993 (Wet No. 113 van 1993)
10. Artikel 39 van die Wysigingswet op Belastingwette, 1994 (Wet No. 20 van 1994)
11. "Company Tax Amendment Decree, 1994" (Dekreet No. 2 van 1994), van die voormalige Republiek van Ciskei
12. Artikel 41 van die Inkomstebelastingwet, 1994 (Wet No. 21 van 1994)
13. Wet op Belastingamnestie, 1995 (Wet No. 19 van 1995)
14. Artikels 56 en 57 van die Inkomstebelastingwet, 1995 (Wet No. 21 van 1995)
15. Wet op Belasting op Uittreefondse, 1996 (Wet No. 38 van 1996)
16. Wet op Finale Verligting van Belasting, Rente, Boete en Addisionele Belasting, 1996 (Wet No. 101 van 1996)
17. Die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978), vir sover die Wet van krag bly ingevolge artikel 85 van die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991).
18. Enige regulasie, proklamasie, goewermentskennisgewing of reël uitgereik ingevolge bogemelde wetgewing of enige ooreenkoms aangegaan ingevolge hierdie wetgewing of die Grondwet.

Schedule 2

TRANSITIONAL PROVISIONS

Definitions

1. In this Schedule, unless the context indicates otherwise—
“**Department**” means the Department: South African Revenue Service;
“**departmental employee**” means a member of the public service who occupied a post on, or was additional to, the staff establishment of the Department immediately before the effective date; and
“**effective date**” means the date on which this Act took effect.

Abolition of Department

2. The Department is abolished on the effective date.

Commissioner

3. (1) The person who occupied the post of Commissioner for Inland Revenue and Commissioner for Customs and Excise immediately before this Act took effect, must be regarded as having been appointed as the Commissioner in terms of section 6 for a term of five years.

(2) The term of the person referred to in subitem (1) runs from the date this Act took effect, and that person may be reappointed when the term expires.

Persons in service of Department

4. (1) A departmental employee becomes an employee of SARS on the effective date.

(2) The transfer of departmental employees to SARS must be effected in accordance with—

- (a) section 197 of the Labour Relations Act, 1995 (Act No. 66 of 1995); and
- (b) any collective agreement reached between the State and the trade union parties of the Departmental Chamber of the Public Service Bargaining Council: SARS, before the effective date.

Persons becoming employees of SARS

5. (1) When a departmental employee becomes an employee of SARS, the Commissioner must appoint that employee in a post on the establishment of SARS.

(2) A person mentioned in subitem (1) remains subject to any decisions, proceedings, rulings and directions applicable to that person immediately before the effective date. Any proceedings against such a person which were pending immediately before the effective date, must be disposed of as if this Act had not been enacted.

Collective bargaining

6. (1) There is established a collective bargaining forum for SARS employees on the effective date.

(2) The constitution of the forum is, subject to any changes required by the context, the same as the constitution of the Departmental Chamber of the Public Service Bargaining Council: SARS.

(3) The trade union parties to the forum are those that were parties to the Departmental Chamber of the Public Service Bargaining Council: SARS. The employer representatives must be appointed by the Commissioner.

(4) The constitution may be amended only by agreement of all the parties to the forum.

(5) For the purposes of section 18 of this Act—

Bylae 2**OORGANGSBEPALINGS****Omskrywings**

1. In hierdie Bylae, tensy uit die samehang anders blyk, beteken—
“**Departement**” die Departement: Suid-Afrikaanse Inkomstediens;
“**departementele werknemer**” ’n lid van die staatsdiens wat ’n pos beklee het op, of addisioneel was tot, die diensstaat van die Departement onmiddellik voor die effektiewe datum; en
“**effektiewe datum**” die datum waarop hierdie Wet in werking getree het.

Afskaffing van Departement

2. Die Departement word op die effektiewe datum afgeskaf.

Kommissaris

3. (1) Die persoon wat die amp van Kommissaris van Binnelandse Inkomste en Kommissaris van Doeane en Aksyns beklee het onmiddellik voordat hierdie Wet in werking getree het, moet beskou word as Kommissaris ingevolge artikel 6 aangestel te wees vir ’n termyn van vyf jaar.
(2) Die termyn van die persoon genoem in subitem (1) loop vanaf die datum waarop hierdie Wet in werking getree het, en daardie persoon mag by verstryking van die termyn heraan gestel word.

Persone in diens van Departement

4. (1) ’n Departementele werknemer word ’n werknemer van SAID op die effektiewe datum.
(2) Die oordrag van departementele werknemers na SAID moet bewerkstellig word ooreenkomstig—
 - (a) artikel 197 van die Wet op Arbeidsverhoudinge, 1995 (Wet No. 66 van 1995); en
 - (b) enige kollektiewe ooreenkoms bereik tussen die Staat en die vakbondpartye van die Departementele Kamer van die Staatsdiens Bedingsraad: SAID, voor die effektiewe datum.

Persone wat werknemers van SAID word

5. (1) Wanneer ’n departementele werknemer ’n werknemer van SAID word, moet die Kommissaris daardie werknemer in ’n pos op die diensstaat van SAID aanstel.
(2) ’n Persoon genoem in subitem (1) bly onderworpe aan enige besluite, verrigtinge, beslissings en aanwysings van toepassing op daardie persoon onmiddellik voor die effektiewe datum. Enige verrigtinge teen so ’n persoon wat onmiddellik voor die effektiewe datum hangende was, moet afgehandel word asof hierdie Wet nie aangeneem is nie.

Kollektiewe bedinging

6. (1) ’n Kollektiewe bedingsforum vir SAID-werknemers word op die effektiewe datum ingestel.
(2) Die konstitusie van die forum is, behoudens enige veranderinge deur die samehang vereis, dieselfde as die konstitusie van die Departementele Kamer van die Staatsdiens Bedingsraad: SAID.
(3) Die vakbondpartye by die forum is daardie partye wat partye by die Departementele Kamer van die Staatsdiens Bedingsraad: SAID was. Die verteenwoordigers van die werkgewer moet deur die Kommissaris aangewys word.
(4) Die konstitusie kan gewysig word slegs by ooreenkoms tussen al die partye by die forum.
(5) By die toepassing van artikel 18 van hierdie Wet—

- (a) the trade union parties to the forum are regarded as having been recognised by SARS as recognised trade unions; and
- (b) the procedures contained in the constitution of the forum must be applied as if they were the agreed procedures for the negotiations on terms and conditions of employment.

Assets and liabilities

7. (1) Immovable property of the state used by the Department immediately before the effective date remains at the disposal of SARS on terms and conditions as may be agreed on between SARS and the responsible Cabinet member.

(2) All movable assets of the state which were used by or which were at the disposal of the Department immediately before the effective date, except those assets excluded by the Minister, become the property of SARS.

(3) As from the effective date all contractual rights, obligations and liabilities of the Department are vested in SARS.

Financial and administrative records of Department

8. All financial, administrative and other records of the Department, including all documents in the possession of the Department immediately before the effective date, must be transferred to SARS.

- (a) word die vakbondpartye by die forum beskou as synde deur SAID as erkende vakbonde erken te wees; en
- (b) moet die prosedures vervat in die konstitusie van die forum toegepas word asof dit die ooreengekome prosedures vir onderhandelinge oor die terme en voorwaardes van indienshouding is.

Bates en laste

7. (1) Onroerende eiendom van die staat wat onmiddellik voor die effektiewe datum deur die Departement gebruik is, bly tot die beskikking van SAID op die terme en voorwaardes waarop daar tussen SAID en die verantwoordelike Kabinetslid ooreengekom mag word.

(2) Alle roerende bates van die staat wat onmiddellik voor die effektiewe datum gebruik is deur, of tot die Departement se beskikking was, behalwe daardie bates wat deur die Minister uitgesluit word, word die eiendom van SAID.

(3) Alle kontraktuele regte, verpligtinge en verantwoordelikhede van die Departement vestig vanaf die effektiewe datum in SAID.

Finansiële en administratiewe rekords van Departement

8. Alle finansiële, administratiewe en ander rekords van die Departement, met inbegrip van dokumente in die besit van die Departement onmiddellik voor die effektiewe datum, moet aan SAID oorgedra word.

<p>Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of "Commissioner" of the following definition—</p> <p>"Commissioner" means the Commissioner for Inland Revenue (the South African Revenue Service); and</p> <p>(b) by the insertion after the definition of "Commissioner" of the following definition—</p> <p>"South African Revenue Service" means the South African Revenue Service established by section 3 of the South African Revenue Service Act, 1997.</p>	<p>Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of "Commissioner" of the following definition—</p> <p>"Commissioner" means the Commissioner for Inland Revenue (the South African Revenue Service); and</p> <p>(b) by the insertion after the definition of "Commissioner" of the following definition—</p> <p>"South African Revenue Service" means the South African Revenue Service established by section 3 of the South African Revenue Service Act, 1997.</p>	<p>Act No. 33 of 1993</p> <p>Finance Duty Act, 1993</p>
<p>Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of "Commissioner" of the following definition—</p> <p>"Commissioner" means the Commissioner for Inland Revenue (the South African Revenue Service); and</p> <p>(b) by the insertion after the definition of "Commissioner" of the following definition—</p> <p>"South African Revenue Service" means the South African Revenue Service established by section 3 of the South African Revenue Service Act, 1997.</p>	<p>Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of "Commissioner" of the following definition—</p> <p>"Commissioner" means the Commissioner for Inland Revenue (the South African Revenue Service); and</p> <p>(b) by the insertion after the definition of "Commissioner" of the following definition—</p> <p>"South African Revenue Service" means the South African Revenue Service established by section 3 of the South African Revenue Service Act, 1997.</p>	<p>Act No. 40 of 1993</p> <p>Finance Duty Act, 1993</p>
<p>Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of "Commissioner" of the following definition—</p> <p>"Commissioner" means the Commissioner for Inland Revenue (the South African Revenue Service); and</p> <p>(b) by the insertion after the definition of "Commissioner" of the following definition—</p> <p>"South African Revenue Service" means the South African Revenue Service established by section 3 of the South African Revenue Service Act, 1997.</p>	<p>Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of "Commissioner" of the following definition—</p> <p>"Commissioner" means the Commissioner for Inland Revenue (the South African Revenue Service); and</p> <p>(b) by the insertion after the definition of "Commissioner" of the following definition—</p> <p>"South African Revenue Service" means the South African Revenue Service established by section 3 of the South African Revenue Service Act, 1997.</p>	<p>Act No. 35 of 1995</p> <p>Finance Duty Act, 1995</p>

Schedule 3

AMENDMENT OF LEGISLATION AFFECTED BY THIS ACT

NUMBER AND YEAR OF LAW	SHORT TITLE	EXTENT OF REPEAL OR AMENDMENT
Act No. 32 of 1948	Marketable Securities Tax Act, 1948	Section 1 is hereby amended— (a) by the substitution for the definition of “Commissioner” of the following definition: “ ‘Commissioner’ means the Commissioner for [Inland Revenue] the South African Revenue Service;”; and (b) by the insertion after the definition of “member” of the following definition: “ ‘South African Revenue Service’ means the South African Revenue Service established by section 2 of the South African Revenue Service Act, 1997;”.
Act No. 40 of 1949	Transfer Duty Act, 1949	Section 1 is hereby amended— (a) by the substitution for the definition of “Commissioner” of the following definition: “ ‘Commissioner’ means the Commissioner for [Inland Revenue] the South African Revenue Service;”; and (b) by the insertion after the definition of “registration officer” of the following definition: “ ‘South African Revenue Service’ means the South African Revenue Service established by section 2 of the South African Revenue Service Act, 1997;”.
Act No. 45 of 1955	Estate Duty Act, 1955	Section 1 is hereby amended— (a) by the substitution for the definition of “Commissioner” of the following definition: “ ‘Commissioner’ means the Commissioner for [Inland Revenue] the South African Revenue Service;”; and

Bylae 3

WYSIGING VAN WETGEWING DEUR HIERDIE WET GERAAK

NOMMER EN JAAR VAN WET	KORT TITEL	OMVANG VAN HERROEPING OF WYSIGING
Wet No. 32 van 1948	Handelseffektebelastingwet, 1948	<p>Artikel 1 word hierby gewysig—</p> <p>(a) deur die omskrywing van “Kommissaris” deur die volgende omskrywing te vervang: “ ‘Kommissaris’ die Kommissaris van [Binnelandse Inkomste] die Suid-Afrikaanse Inkomstediens;”;</p> <p>en</p> <p>(b) deur die volgende omskrywing na die omskrywing van “lid” in te voeg: “ ‘Suid-Afrikaanse Inkomstediens’ die Suid-Afrikaanse Inkomstediens by artikel 2 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997, ingestel;”.</p>
Wet No. 40 van 1949	Wet op Hereregte, 1949	<p>Artikel 1 word hierby gewysig—</p> <p>(a) deur die omskrywing van “Kommissaris” deur die volgende omskrywing te vervang: “ ‘Kommissaris’ die Kommissaris van [Binnelandse Inkomste] die Suid-Afrikaanse Inkomstediens;”;</p> <p>en</p> <p>(b) deur die volgende omskrywing na die omskrywing van “registrasiekantoor” in te voeg: “ ‘Suid-Afrikaanse Inkomstediens’ die Suid-Afrikaanse Inkomstediens by artikel 2 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997, ingestel;”.</p>
Wet No. 45 van 1955	Boedelbelastingwet, 1955	<p>Artikel 1 word hierby gewysig—</p> <p>(a) deur die omskrywing van “Kommissaris” deur die volgende omskrywing te vervang: “ ‘Kommissaris’ die Kommissaris van [Binnelandse Inkomste] die Suid-Afrikaanse Inkomstediens;”;</p> <p>en</p>

NUMBER AND YEAR OF LAW	SHORT TITLE	EXTENT OF REPEAL OR AMENDMENT
Act No. 58 of 1962	Income Tax Act, 1962	<p>(b) by the insertion after the definition of "relative" of the following definition:</p> <p>" 'South African Revenue Service' means the South African Revenue Service established by section 2 of the South African Revenue Service Act, 1997;".</p>
Act No. 58 of 1962	Income Tax Act, 1962	<p>1. Section 1 is hereby amended—</p> <p>(a) by the deletion of the definition of "Chief Executive Officer";</p> <p>(b) by the substitution for the definition of "Commissioner" of the following definition:</p> <p>" 'Commissioner' means the Commissioner for [Inland Revenue] the South African Revenue Service;"; and</p> <p>(c) by the insertion after the definition of "South African company" of the following definition:</p> <p>" 'South African Revenue Service' means the South African Revenue Service established by section 2 of the South African Revenue Service Act, 1997;".</p> <p>2. Section 2 is hereby amended by the deletion of subsection (2).</p> <p>3. Section 4 is hereby amended—</p> <p>(a) by the substitution for paragraph (a) of the proviso to subsection (1) of the following paragraph:</p> <p>"(a) any information obtained by the Commissioner in the performance of his duties</p>
Act No. 58 of 1962	Income Tax Act, 1962	<p>under the provisions of this Act or any previous Income Tax Act may be used by him for the purposes of the provisions of any other fiscal law administered by him [or he may, if he</p>
Act No. 58 of 1962	Income Tax Act, 1962	

NOMMER EN JAAR VAN WET	KORT TITEL	OMVANG VAN HERROEPING OF WYSIGING
Wet No. 58 van 1962	Inkomstebelastingwet, 1962	<p>(b) deur die volgende omskrywing na die omskrywing van "Meester" in te voeg: " 'Suid-Afrikaanse Inkomstediens' die Suid-Afrikaanse Inkomstediens by artikel 2 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997, ingestel;"</p>
		<p>1. Artikel 1 word hierby gewysig—</p> <p>(a) deur die omskrywing van "Hoof- Uitvoerende Beampte" te skrap;</p> <p>(b) deur die omskrywing van "Kommissaris" deur die volgende omskrywing te vervang: " 'Kommissaris' die Kommissaris van [Binnelandse Inkomste] die Suid-Afrikaanse Inkomstediens;"</p> <p>en</p> <p>(c) deur die volgende omskrywing na die omskrywing van "Republiek" in te voeg: " 'Suid-Afrikaanse Inkomstediens' die Suid-Afrikaanse Inkomstediens by artikel 2 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997, ingestel;"</p> <p>2. Artikel 2 word hierby gewysig deur subartikel (2) te skrap.</p> <p>3. Artikel 4 word hierby gewysig—</p> <p>(a) deur paragraaf (a) van die voorbehoudsbepaling by subartikel (1) deur die volgende paragraaf te vervang: "(a) inligting deur die Kommissaris by die vervulling van sy pligte ingevolge die bepalings van hierdie Wet of 'n vorige Inkomstebelastingwet bekom, deur hom gebruik kan word vir die doeleindes van die bepalings van ander belastingwette wat deur hom uitgevoer word [of hy,</p>

NUMBER AND YEAR OF LAW	SHORT TITLE	EXTENT OF REPEAL OR AMENDMENT
		<p>is satisfied that any such information is required for the purpose of preventing or combating evasion of any tax, duty or levy imposed under any fiscal law administered by the Commissioner for Customs and Excise, supply such information to the last-mentioned Commissioner];”;</p> <p>(b) by the deletion of paragraph (c) of the proviso to subsection (1);</p> <p>(c) by the deletion of subsections (1A) and (1B);</p> <p>(d) by the substitution for paragraph (a) of subsection (2) of the following paragraph: “(a) Every person so employed [and the Chief Executive Officer] shall, before acting under this Act, take and subscribe before a magistrate or justice of the peace or [an officer of the South African Revenue Service who is] a commissioner of oaths, such oath or solemn declaration, as the case may be, of fidelity or secrecy as may be prescribed.”; and</p> <p>(e) by the substitution for subsection (3) of the following subsection: “(3) Any person who contravenes the provisions of subsection (1) [(1A), (1B)] or (2A) shall be guilty of an offence and liable on conviction to a fine not exceeding R5 000 or to imprisonment for a period not exceeding two years or to both such fine and such imprisonment.”.</p>

NOMMER EN JAAR VAN WET	KORT TITEL	OMVANG VAN HERROEPING OF WYSIGING
		<p>indien hy oortuig is dat enige bedoelde inligting vereis word ter voorkoming of bestryding van ontduiking van enige belasting, reg of heffing opgelê ingevolge 'n belastingwet wat deur die Kommissaris van Doeane en Aksyns uitgevoer word, dié inligting aan laasgenoemde Kommissaris kan verskaf];”;</p> <p>(b) deur paragraaf (c) van die voorbehoudsbepaling by subartikel (1) te skrap;</p> <p>(c) deur subartikels (1A) en (1B) te skrap;</p> <p>(d) deur paragraaf (a) van subartikel (2) deur die volgende paragraaf te vervang: “(a) Iedereen wat aldus in diens geneem is [en die Hoof-Uitvoerende Beampte] moet, voordat hy ingevolge hierdie Wet optree, 'n eed of plegtige verklaring, na gelang van die geval, van getrouheid of geheimhouding wat voorgeskryf word, voor 'n landdros of vrede-regter of ['n amptenaar van die Suid-Afrikaanse Inkomste Diens wat] 'n kommissaris van ede [is] aflê en onderteken.”; en</p> <p>(e) deur subartikel (3) deur die volgende subartikel te vervang: “(3) Iemand wat die bepalings van subartikel (1) [(1A), (1B)] of (2A) oortree, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens R5 000 of gevangenisstraf vir 'n tydperk van hoogstens twee jaar of met sodanige boete sowel as sodanige gevangenisstraf.”.</p>

Act No. 34, 1997 SOUTH AFRICAN REVENUE SERVICE ACT, 1997

NUMBER AND YEAR OF LAW	SHORT TITLE	EXTENT OF REPEAL OR AMENDMENT
Act No. 91 of 1964	Customs and Excise Act, 1964	<p>1. Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of “Commissioner” in subsection (1) of the following definition: “ ‘Commissioner’ means the Commissioner for [Customs and Excise mentioned in section 1B] the South African Revenue Service;”; and</p> <p>(b) by the insertion after the definition of “ship” of the following definition: “ ‘<u>South African Revenue Service</u>’ means the <u>South African Revenue Service established by section 2 of the South African Revenue Service Act, 1997</u>;”.</p> <p>2. Sections 1A and 1B are hereby repealed.</p> <p>3. Section 4 is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection: “(1) [Subject to the laws governing the public service officers employed in the Office] Officers shall act under the control and direction of the Commissioner.”;</p> <p>(b) by the deletion of paragraph (c) of subsection (3); and</p> <p>(c) by the insertion after subsection (3A) of the following subsection: “(3B) The provisions of subsection (3) shall not be construed as preventing an officer from using any <u>information obtained by him in the exercise of his powers or the performance of his duties under this Act for the purposes of any other law administered by him.</u>”.</p>

NOMMER EN JAAR VAN WET	KORT TITEL	OMVANG VAN HERROEPING OF WYSIGING
Wet No. 91 van 1964	Doeane- en Aksynswet, 1964	<p>1. Artikel 1 word hierby gewysig—</p> <p>(a) deur die omskrywing van “Kommissaris” in subartikel (1) deur die volgende omskrywing te vervang: “ ‘Kommissaris’ die Kommissaris van [Doeane en Aksyns in artikel 1B vermeld] die Suid-Afrikaanse Inkomstediens;”; en</p> <p>(b) deur die volgende omskrywing na die omskrywing van “Staatspakhuis” in te voeg: “ ‘Suid Afrikaanse Inkomstediens’ die Suid-Afrikaanse Inkomstediens by artikel 2 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997, ingestel;”.</p>
Wet No. 91 van 1964	Doeane- en Aksynswet, 1964	<p>2. Artikels 1A en 1B word hierby herroep.</p> <p>3. Artikel 4 word hierby gewysig—</p> <p>(a) deur subartikel (1) deur die volgende subartikel te vervang: “(1) [Behoudens die wette op die Staatsdiens, tree beamptes in diens van die Kantoor] Beamptes tree op onder die beheer en in opdrag van die Kommissaris.”;</p> <p>(b) deur paragraaf (c) van subartikel (3) te skrap; en</p>
Wet No. 91 van 1964	Doeane- en Aksynswet, 1964	<p>(c) deur na subartikel (3A) die volgende subartikel in te voeg: “(3B) Die bepalings van subartikel (3) word nie só uitgelê nie dat dit ’n beampte belet om gebruik te maak van inligting wat hy by die uitoefening van sy bevoegdhede of die uitvoering van sy pligte kragtens hierdie Wet bekom het, vir die doeleindes van ’n ander wet wat deur hom uitgevoer word.”.</p>

Act No. 34, 1997

SOUTH AFRICAN REVENUE SERVICE ACT, 1997

NUMBER AND YEAR OF LAW	SHORT TITLE	EXTENT OF REPEAL OR AMENDMENT
		<p>4. Section 43 is hereby amended by the substitution for the word "Office" wherever it occurs in subsection (3) of the word "Commissioner".</p> <p>5. Section 82 is hereby amended by the substitution for paragraph (a) of subsection (1) of the following paragraph: "(a) which is used [in the Office] under the authority of the Commissioner;"</p> <p>6. Section 114 is hereby amended by the substitution for the word "Office" wherever it occurs in subsection (1) of the word "Commissioner".</p>
Act No. 77 of 1968	Stamp Duties Act, 1968	<p>Section 1 is hereby amended—</p> <p>(a) by the substitution for the definition of "Commissioner" of the following definition: " 'Commissioner' means the Commissioner for [Inland Revenue] the South African Revenue Service;"; and</p> <p>(b) by the insertion after the definition of "regulation" of the following definition: " 'South African Revenue Service' means the South African Revenue Service established by section 2 of the South African Revenue Service Act, 1997;".</p>
Act No. 89 of 1991	Value-Added Tax Act, 1991	<p>1. Section 1 is hereby amended—</p> <p>(a) by the deletion of the definition of "Chief Executive Officer";</p> <p>(b) by the substitution for the definition of "Commissioner" of the following definition: " 'Commissioner' means the Commissioner for [Inland Revenue] the South African Revenue Service;"; and</p>

WET OP DIE SUID-AFRIKAANSE INKOMSTEDIENS, 1997

Wet No. 34, 1997

NOMMER EN JAAR VAN WET	KORT TITEL	OMVANG VAN HERROEPING OF WYSIGING
		<p>4. Artikel 43 word hierby gewysig deur die woord "Kantoor" waar dit ook al voorkom in subartikel (3) deur die woord "Kommissaris" te vervang.</p> <p>5. Artikel 82 word hierby gewysig deur paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang: "(a) wat gebruik word [in die Kantoor] onder magtiging van die Kommissaris;"</p> <p>6. Artikel 114 word hierby gewysig deur die woord "Kantoor" waar dit ook al voorkom in subartikel (1) deur die woord "Kommissaris" te vervang.</p>
Wet No. 77 van 1968	Wet op Seëlregte, 1968	<p>Artikel 1 word hierby gewysig—</p> <p>(a) deur die omskrywing van "Kommissaris" deur die volgende omskrywing te vervang: " 'Kommissaris' die Kommissaris van [Binnelandse Inkomste] die Suid-Afrikaanse Inkomstediens;"</p> <p>en</p> <p>(b) deur die volgende omskrywing na die omskrywing van "stuk" in te voeg: " 'Suid-Afrikaanse Inkomstediens' die Suid-Afrikaanse Inkomstediens by artikel 2 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997, ingestel;"</p>
Wet No. 89 van 1991	Wet op Belasting op Toegevoegde Waarde, 1991	<p>1. Artikel 1 word hierby gewysig—</p> <p>(a) deur die omskrywing van "Hoof-Uitvoerende Beampte" te skrap;</p> <p>(b) deur die omskrywing van "Kommissaris" deur die volgende omskrywing te vervang: " 'Kommissaris' die Kommissaris van [Binnelandse Inkomste] die Suid-Afrikaanse Inkomstediens;"</p> <p>en</p>

NUMBER AND YEAR OF LAW OF WYSIGING	SHORT TITLE	EXTENT OF REPEAL OR AMENDMENT
<p>4. Artikel 43 word herby 30- waig den die word "Kantoor" want die ook al voorkom in sub- artikel (2) den die word " 5. Kommissaris te vervang 3. Artikel 85 word herby 30- vervag den partikel (a) van subartikel (1) den die volgende partikel te vervag "(a) wat gebruik word in die Kantoor onder instigting van die Kommissaris 6. Artikel 114 word herby 30- wagt den die word "Kantoor" want die ook al voorkom in sub- artikel (1) den die word "Kommissaris" te vervag</p>		<p>(c) by the insertion after the definition of "Share Blocks Control Act" of the following definition: " 'South African Revenue Service' means the South African Revenue Service established by section 2 of the South African Revenue Service Act, 1997;"</p> <p>2. Section 4 is hereby amended by the deletion of subsection (2).</p> <p>3. Section 6 is hereby amended—</p> <p>(a) by the substitution for subsection (1) of the following subsection: "(1) [The Chief Executive Officer or] A person employed in carrying out the provisions of this Act shall not—</p>
<p>Artikel 1 word herby gewysig— (a) den die omskrywing van "Kommissaris" den die volgende omskrywing te vervag "Kommissaris die Kommissaris van Binnelande-Inkomste] die Zuid-Afrikaanse Inkomste; (b) den die volgende omskrywing na die omskrywing van "rek" in te voeg "Zuid-Afrikaanse Inkomste] Afrikaanse Inkomste] by artikel 3 van die Wet op die Zuid-Afrikaanse Inkomste] diera 1997, gewestel"</p>	<p>Wet op Seëffing 1997</p>	<p>(a) disclose to any person or his representative any matter in respect of any other person that may [in the case of the Chief Executive Officer, in the performance of his duties as Chief Executive Officer, or in any other case] in the exercise of his powers or the performance of his duties under the said provisions come to his knowledge; or</p>
<p>1. Artikel 1 word herby gewysig— (a) den die omskrywing van "Hoof-Uitvoerende Beampte" te vervag (b) den die omskrywing van "Kommissaris" den die volgende omskrywing te vervag "Kommissaris die Kommissaris van Binnelande-Inkomste] die Zuid-Afrikaanse Inkomste];</p>	<p>Wet op Besitting op Toegewagte Waaide 1991</p>	<p>(b) permit any person to have access to any records in the possession or custody of the Commissioner, except [in the case of the Chief Executive Officer, in the performance of his duties as Chief Executive Officer, or in any other case] in the exercise of his powers or the performance of his</p>

NOMMER EN JAAR VAN WET	KORT TITEL	OMVANG VAN HERROEPING OF WYSIGING
		<p>(c) deur die volgende omskrywing na die omskrywing van "skip op vreemde vaart" in te voeg:</p> <p>" 'Suid-Afrikaanse Inkomstediens' die Suid-Afrikaanse Inkomstediens by artikel 2 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997, ingestel;"</p> <p>2. Artikel 4 word hierby gewysig deur subartikel (2) te skrap.</p> <p>3. Artikel 6 word hierby gewysig—</p> <p>(a) deur subartikel (1) deur die volgende subartikel te vervang:</p> <p>"(1) [Die Hoof-Uitvoerende Beampte of] Iemand wat diens doen by die uitvoering van die bepalings van hierdie Wet, mag nie—</p> <p>(a) aan iemand of sy verteenwoordiger enige aangeleentheid ten opsigte van iemand anders wat [in die geval van die Hoof-Uitvoerende Beampte, by die uitvoering van sy pligte as Hoof-Uitvoerende Beampte, of in enige ander geval] by die uitoefening van sy bevoegdhede of die uitvoering van sy pligte kragtens bedoelde bepalings tot sy kennis mag kom, openbaar nie; of</p> <p>(b) iemand toelaat om toegang te verkry tot aantekeninge in die besit of onder die bewaring van die Kommissaris nie,</p> <p>behalwe [in die geval van die Hoof-Uitvoerende Beampte, by die uitvoering van sy pligte as Hoof-Uitvoerende Beampte, of in enige ander geval] by die uitoefening van sy bevoegdhede of die verrigting van sy</p>

Act No. 34, 1997

SOUTH AFRICAN REVENUE SERVICE ACT, 1997

NUMBER AND YEAR OF LAW	SHORT TITLE	EXTENT OF REPEAL OR AMENDMENT
		<p>duties in terms of this Act or by order of a competent court: Provided that [the Chief Executive Officer, in the performance of his duties as Chief Executive Officer, or] the Auditor-General in the performance of his duties in terms of section 3 of the Auditor-General Act, 1995 (Act No. 12 of 1995), shall have access to all records and documents in the possession or custody of the Commissioner for the purposes of this Act.”;</p> <p>(b) by the deletion of paragraph (b) of subsection (2);</p> <p>(c) by the substitution in subsection (3) for the words preceding the proviso of the following words: “No person shall in any manner publish or make known to any other person (not being an officer performing his duties under the control, direction or supervision of the Commissioner [or the Commissioner for Customs and Excise] or the Postmaster-General) the contents or tenor of any instruction or communication given or made by the Commissioner [or the Commissioner for Customs and Excise] or the Postmaster-General or any such officer in the performance of his or their duties in terms of this Act for or concerning the examination or investigation of the affairs of any person or class of persons or the fact that such instruction or communication has been given or made, or any information concerning the tax matters of a person or class of persons.”;</p>

NOMMER EN JAAR VAN WET	KORT TITEL	OMVANG VAN HERROEPING OF WYSIGING
		<p>pligte ingevolge hierdie Wet, of op bevel van 'n bevoegde geregshof: Met dien verstande dat [die Hoof-Uitvoerende Beampte, by die uitvoering van sy pligte as Hoof-Uitvoerende Beampte, of] die Ouditeur-generaal, by die uitvoering van sy pligte ingevolge artikel 3 van die Wet op die Ouditeur-generaal, 1995 (Wet No. 12 van 1995), toegang het tot alle aantekeninge en stukke in die besit of onder die bewaring van die Kommissaris vir die doeleindes van hierdie Wet.”;</p> <p>(b) deur paragraaf (b) van subartikel (2) te skrap;</p> <p>(c) deur die woorde wat die voorbehoudsbepaling tot subartikel (3) voorafgaan deur die volgende woorde te vervang: “Niemand mag op enige wyse aan enige ander persoon (wat nie 'n beampte is wat sy pligte onder die beheer, leiding of toesig van die Kommissaris [of die Kommissaris van Doeane en Aksyns] of die Posmeester-generaal verrig nie) die inhoud of strekking van enige opdrag of mededeling wat die Kommissaris [of die Kommissaris van Doeane en Aksyns] of die Posmeester-generaal of so 'n beampte in die verrigting van sy of hul pligte ingevolge hierdie Wet vir of betreffende die nagaan of ondersoek van die sake van enige persoon of enige groep persone gegee of gemaak het of die feit dat so 'n opdrag of mededeling gegee of gemaak is, of enige inligting betreffende die belastingaangeleenthede van 'n persoon of groep persone, publiseer of dit bekend maak nie.”;</p>

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		<p>(d) by the substitution for paragraphs (b) and (c) of the proviso to subsection (3) of the following paragraphs:</p> <p>“(b) subject to the provisions of subsections (1) and (4), as in any way limiting the duties or powers of the Commissioner [or the Commissioner for Customs and Excise] or the Postmaster-General or any such officer; or</p> <p>(c) as preventing any person from publishing or making known anything which has been published or made known by that person or his representative as contemplated in paragraph (a) or by the Commissioner [or the Commissioner of Customs and Excise] or the Postmaster-General or any such officer in the exercise of his duties or powers.”; and</p> <p>(e) by the deletion of subsection (4).</p> <p>4. Section 7 is hereby amended by the deletion of paragraph (c) of subsection (3).</p> <p>5. Section 13 is hereby amended by the substitution in subsection (5) for the words preceding paragraph (b) of the following words: “Except as contemplated in subsection (4), the Commissioner [the Commissioner for Customs and Excise] and the Postmaster-General may make such arrangements as they may deem necessary—</p>

NOMMER EN JAAR VAN WET	KORT TITEL	OMVANG VAN HERROEPING OF WYSIGING
		<p>(d) deur paragrawe (b) en (c) van die voorbehoudsbepaling tot subartikel (3) deur die volgende paragrawe te vervang:</p> <p>“(b) behoudens die bepalinge van subartikels (1) en (4), dat dit op enige wyse die pligte of bevoegdhede van die Kommissaris [of die Kommissaris van Doeane en Aksyns] of die Posmeester-generaal of enige sodanige beampte beperk; of</p> <p>(c) dat dit iemand belet om enigiets te publiseer of bekend te maak wat deur so iemand of sy verteenwoordiger soos bedoel in paragraaf (a) of deur die Kommissaris [of die Kommissaris van Doeane en Aksyns] of die Posmeester-generaal of enige sodanige beampte by die uitoefening van sy pligte of bevoegdhede gepubliseer of bekend gemaak is.”; en</p>
		<p>(e) deur subartikel (4) te skrap.</p> <p>4. Artikel 7 word hierby gewysig deur paragraaf (c) van subartikel (3) te skrap.</p> <p>5. Artikel 13 word hierby gewysig deur die woorde wat paragraaf (b) van subartikel (5) voorafgaan deur die volgende woorde te vervang:</p> <p>“Behalwe soos in subartikel (4) beoog, kan die Kommissaris [die Kommissaris van Doeane en Aksyns] en die Posmeester-generaal reëlings wat hulle nodig mag ag, tref—</p>

NUMBER AND YEAR OF LAW	SHORT TITLE	EXTENT OF REPEAL OR AMENDMENT
		<p>(a) for the collection (in such manner as they may determine) by the [Commissioner for Customs and Excise and the] Postmaster-General on behalf of the Commissioner of the value-added tax payable in terms of this Act in respect of the importation of any goods into the Republic; and”.</p>
<p>Proclamation No. 103 of 1994</p>	<p>Public Service Act, 1994</p>	<p>Schedule 1 is hereby amended— (a) by the deletion of the expression “South African Revenue Service” in Column I; and (b) by the deletion of the expression “Director-General: South African Revenue Service” in Column II.</p>

NOMMER EN JAAR VAN WET	KORT TITEL	OMVANG VAN HERROEPING OF WYSIGING
		(a) vir die invordering (op die wyse wat hulle mag bepaal) deur die [Kommissaris van Doeane en Aksyns en die] Posmeester-generaal ten behoeve van die Kommissaris van die belasting op toegevoegde waarde betaalbaar ingevolge hierdie Wet ten opsigte van die invoer van goed in die Republiek; en”.
Proklamasie No. 103 van 1994	Staatsdienswet, 1994	Bylae 1 word hierby gewysig— (a) deur die uitdrukking “Suid-Afrikaanse Inkomstediens” in Kolom I te skrap; en (b) deur die uitdrukking “Direkteur-generaal: Suid-Afrikaanse Inkomstediens” in Kolom II te skrap.

WET NO. 33 VAN 1967 WET OP DIE SUID-AFRIKAANSE INKOMSTEBELASTING

OMVANG VAN HERBEDIJING OF WYSIGING	KORT TITEL	NUMMER EN JAAR VAN WET
<p>dat in die inleiding (op die wyse wat hiër hierin mag bepaal) die [Kommissaris van die] Inkomste-generaal ten behoewe van die Kommissaris van die belasting op toegewoende wettige belastinge met, of as hiër die Wet van opdragte van die inkomste van goeder in die Republiek, en</p>		
<p>hiër 1 word nader gewysig (a) deur die inleiding "Suid-Afrikaanse Inkomste" in Kabinetsbesluit en (b) deur die oorskrif "Inkomste-generaal, Suid-Afrikaanse Inkomste" in Kabinetsbesluit.</p>	<p>Staatswet No. 33 van 1967</p>	<p>Proklamasie No. 103 van 1967</p>