

Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 510

Cape Town, 10 December 2007
Kaapstad, 10 Desember 2007

No. 30557

THE PRESIDENCY

No. 1170 10 December 2007

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

No. 14 of 2007: Diamond Export Levy (Administration) Act, 2007.

MOPRESIDENTE

No. 1170 10 December 2007

Go itsisiwi fano gore MoPresidente o saennwe Molao o o latelang o o phasalediawang kitso ya botlhe fano:—

No. 14 wa 2007: Molao wa Lekgethwana la Thomelontle (Tsamaiso) ya Taemane wa, 2007.

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.

*(English text signed by the President.)
(Assented to 5 December 2007.)*

ACT

To provide for administrative matters in connection with the imposition of an export levy on unpolished diamonds (but not including synthetic diamonds).

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

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NTLHA KAKARETSO YA TLHALOSO:

[] Mafoko a a tlantsweng ka bontsho bo bo tseneletseng mo masakaneng a a supa se se tlogetsweng mo ditaolong tse di leng teng.

_____ Mafoko a a thaletsweng ka mola o moleele a supa tse di tseentsweng mo ditaolong tse di leng teng.

(English text signed by the President.)
(Assented to 5 December 2007.)

MOLAO

Go tlamela merero ya tsamaiso e e malebana le tlamego ya lekgethwana la thomelwante ya ditaemane tse di sa phatshimisiwang (go sa akaretswe ditaemane tsa maitirelwa "sinthetiki").

O FETISITSWE ke Palamente ya Repaboliki ya Aforika Borwa ka mokgwa o o latelang:—

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SCHEDULE

Part I 20

Interpretation

Definitions

1. (1) In this Act, unless the context indicates otherwise—
- | | |
|---|----|
| “assessment period” means an assessment period as described in section 4(2); | |
| “Commissioner” means the Commissioner for the South African Revenue Service; | 25 |
| “Income Tax Act” means the Income Tax Act, 1962 (Act No. 58 of 1962); | |
| “Levy Act” means the Diamond Export Levy Act, 2007; | |
| “notice of assessment” means a notice of assessment as described in section 10; | |
| and | 30 |
| “registered person” means a person registered by the Commissioner as described in section 2(4). | |
- (2) Unless the context indicates otherwise, any word or expression to which a meaning has been assigned in the Diamonds Act, 1986 (Act No. 56 of 1986), or the Levy Act bears the meaning so assigned for purposes of this Act. 35

Part II

Registration, returns and payments

Registration

2. (1) A person qualifies for registration in terms of this Act if that person is a producer, dealer, diamond beneficiary or holder of a permit to export pursuant to section 26(h) of the Diamonds Act. 40

Kgaolo IV***Ditekanyo (“diasesemente”)***

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| 10. | Ditekanyo (“diasesemente”) tsa go tlhomamisa gape, go balela gape le ditlhotlwa (diamaonto) tse di fopholetswang | |
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THULAGANYO 20***Kgaolo I******Tanolo*****Ditlhaloso**

1. (1) Mo molaong o, ntle le gore bokao bo supe se sengwe—
- “**paka ya tekanyo**” e kaya paka ya tekanyo jaaka e tlhalositswe mo karolong ya 25
4(2);
- “**Mokomisnara**” e kaya Mokomisnara wa Tirelo ya Letseno la Aforika Borwa;
“**Molao wa Lekgetho la Letseno**” o kaya Molao wa Lekgetho la Letseno wa 1962
(Molao wa Nomoro ya 58 wa 1962);
- “**Molao wa Lekgethwana**” o kaya Molao wa Lekgethwana la Thomelontle ya 30
Taemane wa 2007;
- “**Kitsiso ya thomelwantle**” e kaya kitsiso ya thomelwantle jaaka e tlhalositswe
mo karolong ya bo 10; le
- “**Motho yo a kwadisitsweng**” go kaiwa motho yo a kwadisitsweng ke 35
Mokomisnara jaaka go tlhalosiwa mo karolong ya 2(4).
- (2) Ntle ga go re bokao bo supe se sengwe lefoko lengwe le lengwe kgotsa tlhagiso e
e filweng tlhaloso mo Molaong wa Ditaemane wa 1986 (Molao wa Nomoro ya 56 wa
1986) kgotsa Molao wa Lekgethwana le na le bokao bo bo filweng jalo mo mabakeng a
Molao o.

Kgaolo II 40***Kwadiso, dipoelo le dituelo*****Kwadiso**

2. (1) Motho o nonofetse go kwadisiwa go ya ka ditlhokego tsa Molao ono fa e le gore
motho yoo ke motlhagisi, mogwebi, mosegi wa taemane kgotsa motshudi wa tumelelo
ya go romelantle go tobilwe karolo ya 26(h) ya Molao wa Ditaemane. 45

(2) A person who qualifies for registration on the promulgation date of this Act must apply to register with the Commissioner within 60 days of the promulgation date of this Act.

(3) A person who qualifies for registration after the promulgation date of this Act must apply to register with the Commissioner within 60 days of qualifying for registration. 5

(4) The Commissioner must register a person who qualifies for registration and that registration takes effect from the beginning date of the assessment period during which that person qualified for registration.

Cancellation of registration

3. (1) A registered person who no longer qualifies for registration or who anticipates that he or she will no longer qualify for registration from a specified date may apply to the Commissioner for cancellation of registration. 10

(2) Upon receipt of an application in terms of subsection (1), the Commissioner may cancel a registered person's registration with effect from the day after the ending date of the assessment period in which that registered person no longer qualifies for registration. 15

(3) The obligations and liabilities under this Act or the Levy Act of a person in respect of anything done, or omitted to be done, by that person while that person is a registered person shall not be affected by the fact that the Commissioner has cancelled that person's registration.

Returns and assessment periods 20

4. (1) A registered person must submit a return within 30 days of the ending date of each assessment period described in subsection (2).

(2) For purposes of this Act, each registered person's assessment period—

(a) in the case of a natural person—

(i) begins on 1 March and ends on 31 August; and 25

(ii) begins on 1 September and ends on the last day of February; and

(b) in the case of any other person—

(i) begins on the first day of the financial year for which financial accounts are prepared and ends six calendar months after that day; and

(ii) begins on the following day immediately after the period described in subparagraph (i) and ends on the last day of that financial year, and if any financial year begins on any day other than the first day of a calendar month, the financial year will be deemed to begin on the first day of that month. 30

(3) The Commissioner may make rules in respect of circumstances when an assessment period may be shorter or longer than six months. 35

Payment of levy

5. (1) A registered person must submit payment of any levy due in respect of a return to which that payment relates on the date that return must be submitted as described in section 4(1). 40

(2) To the extent a value described in section 2(2) of the Levy Act in respect of an unpolished diamond is denominated in a foreign currency, that value will be translated into the currency of the Republic at the selling rate on the date of shipment of that unpolished diamond as determined by the Commissioner, in consultation with the South African Reserve Bank, or if no such rate is determined for such date, the latest rate determined before that date. 45

(2) Motho yo o nonofetseng go kwadisiwa mo letlheng la phasalatso ya Molao ono o tshwanetse go dira kopo ya go kwadisiwa kwa Mokomisenareng mo malatsing a le 60 a letlha la phasalatso ya Molao o.

(3) Motho yo o nonofetseng go kwadisiwa morago ga letlha la phasalatso ya Molao o, o tshwanetse go dira kopo ya go kwadisiwa kwa Mokomisenareng mo sebakeng sa malatsi a le 60 a go nonofela go kwadisiwa. 5

(4) Mokomisenara o tshwanetse go kwadisa motho yo a nonofetseng go ka kwadisiwa mme kwadiso eo e dira go simolola ka letlha la tshimologo la paka ya tekanyo e motho yoo a nonofetseng kwadiso ka yona.

Phimolo ya kwadiso

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3. (1) Motho yo o kwadisitsweng yo a sa tsholeng a nonofetse go kwadisiwa kgotsa yo o bonelang pele gore ga a kitla a tlhola a nonofela go kwadisiwa go tloga ka letlha le le itseng, a ka dira kopo kwa Mokomisenareng gore kwadiso e phimolwe.

(2) Go amogeleng kopo go ya ka karolwana (1), Mokomisenara a ka phimola kwadiso ya motho yo o kwadisitsweng go simolola ka letlha morago ga letlha la go wediwa ga paka ya tekanyo e leng gore motho yo o kwadisitsweng ga a sa tsholeng a nonofetse go ka kwadisiwa. 15

(3) Ditlamego le maikarabelo go ya ka Molao o, kgotsa Molao wa Lekgethwana tsa motho tebang le sengwe le sengwe se se dirilweng, kgotsa se se sa dirwang ke motho wa go nna jalo, mo nakong ya fa motho yoo e le yo a kwadisitsweng, ga di ne di anngwa ke ntlha la gore Mokomisenara o phimotse kwadiso ya motho yoo. 20

Dipoelo le dipaka tsa ditekanyo

4. (1) Motho yo o kwadisitsweng o tshwanetse go isa dipoelo mo sebakeng sa malatsi a le 30 a letlha la bokhutlo la paka ya tekanyo nngwe le nngwe e e tlhalosiwang mo karolwaneng ya (2). 25

(2) Go ya ka maikemisetso a Molao ono, paka ya tekanyo ya motho mongwe le mongwe yo o kwadisitsweng—

(a) mo lebakeng la motho wa tlwaelo—

(i) e simolola ka 1 Mopitlwe mme bokhutlo bo ka di 31 Phatwe; mme

(ii) e simolola ka 1 Lwetse mme wela ka letsatsi la bofelo la Tlhakole; mme 30

(b) mo mabakeng a motho mongwe fela—

(i) e simolola ka letsatsi la ntlha la ngwaga wa ditshetele mo e leng gore diakhaonto tsa ditshetele di baakanngwa mme e wediwe dikgwedi di le thataro tsa khalentara morago ga letsatsi leo; mme

(ii) e simolola ka mo letsatsing le le latelang fela morago ga paka e e tlhalositsweng mo temaneng-potlana ya (i) mme e wediwe ka letsatsi la bofelo la ngwaga oo wa ditshetele, mme fa ngwaga mongwe le mongwe wa ditshetele o simolola ka letsatsi lengwe fela kwa ntle ga letsatsi la ntlha la kgwedi ya khalentara, go tla tsewa gore ngwaga wa ditshetele o simolola ka letsatsi la ntlha la kgwedi eo. 35 40

(3) Mokomisenara a ka dira melawana ka ntlha ya mabaka fa e le gore paka ya thomelwantle e ka nna khutshwane kgotsa ya feta dikgwedi di le thataro.

Tuelo ya lekgethwana

5. (1) Motho yo o kwadisitsweng o tshwanetse go isa tuelo nngwe le nngwe ya lekgethwana le le saletseng morago go ya ka moo poelo e amanang le tuelo eo ka gona ka letlha le poelo e tshwanetseng go isiwa ka lona jaaka go tlhalositswe mo karolong 4(1). 45

(2) Go fitlha mo tlotlhweng e e tlhalositsweng mo karolong 2(2) ya Molao wa Lekgethwana tebang le taemane e e sa phatshimisiwang e tlhagisitsweng ka ledi la boditshaba, tlotlhwana eo e tla fetolelwa go ledi la Repaboliki go ya ka kelo ya thekiso ya letlha la thomelo ya taemane eo e e sa phatshimisiwang go ya jaaka Mokomisenara a tlhomamisitse ka go buisana le Banka ya Risefe ya Aforika Borwa, kgotsa fa kelo e e jalo e sa tlhoma-misiwa mo letsatsing la go nna jalo, e tla nna kelo ya jaanong e e tlhomamisitsweng pele ga letlha leo. 50

Form, manner and place determined by Commissioner

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

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Maintenance of records

7. (1) Every registered person must retain records necessary to observe the requirements of this Act and the Levy Act, including—

- (a) the original note of receipt or purchase in respect of a unpolished diamond as described in section 56 of the Diamonds Act; 10
- (b) a register in respect of unpolished diamonds as described in section 57 of the Diamonds Act;
- (c) a record of all unpolished diamonds imported into or exported from the Republic by that person with sufficient detail to identify diamonds, values, purchasers and sellers involved; 15
- (d) a copy of any temporary exemption certificate described in section 5 of the Levy Act;
- (e) a copy of any exemption from section 48A of the Diamonds Act pursuant to section 74 of that Act;
- (f) a copy of any permit to export granted pursuant to section 26(h) of the Diamonds Act; 20
- (h) any ledger, cash book, journal, cheque book, bank statement, deposit slip, paid cheque, invoice, other book of account, or financial statement; and
- (i) any other information required by the Commissioner or the Regulator.

(2) Every registered person's records must be retained (either in their original form or in any other form, including any electronic form as may be prescribed by the Commissioner) for five years after the date of the submission of the return to which those records relate. 25

(3) Notwithstanding subsection (2), a registered person that notes an objection or appeal against a notice of assessment must retain all records relevant to that objection or appeal until that notice of assessment becomes final. 30

Part III***Election for producers and diamond beneficiaries*****Election procedure**

8. (1) Notwithstanding section 2(1) of the Levy Act, any producer or diamond beneficiary may elect pursuant to section 6 of the Levy Act in respect of an assessment period that any person purchasing an unpolished diamond at a diamond exchange and export centre from that producer or diamond beneficiary during that assessment period is not subject to the levy in respect of that diamond. 35

(2) In order for the election described in subsection (1) to apply in respect of a particular assessment period, that election must be submitted to the Commissioner in the assessment period immediately preceding the assessment period for which that election will apply. 40

(3) The election described in subsection (1) is deemed to be immediately granted upon submission as described in subsection (2). 45

Popego, mokgwa le lefelo le le tlhomamisitsweng ke Mokomisenara

6. Dikwadiso tsotlhe, dipoelo, diforomo, dituelo le ditlhopho tse di tlhokegang go ya ka Molao ono di tshwanetse go tlhagisiwa ka mokgwa wa foromo, (go akaretswa eleketeroniki) mme lefelo jaaka le tlhomamisitswe ke Mokomisenara mo ntlheng ya lebaka lengwe le lengwe le le tlhokegang, go tsamaisa Molao ono kgotsa Molao wa Lekgethwana. 5

Tlanelo ya direkoto

7. (1) Motho mongwe le mongwe yo o kwadisitsweng o tshwanetse go tshola direkoto tse di tlhokegang go elatlhoko ditlhokego tsa Molao ono le Molao wa Lekgethwana, go akaretswa— 10

- (a) dikwalo tsa tshimologo (“orijinale”) tsa dirasiti kgotsa ditheko tse di amanang le taemane e e sa phatshimisiwang jaaka go tlhalositswe mo karolong ya 56 ya Molao wa Ditaemane;
- (b) rejisetara ya ditaemane tse di sa phatshimisiwang jaaka go tlhalositswe mo karolong ya 57 ya Molao wa Ditaemane; 15
- (c) rekoto ya ditaemane tsotlhe tse di sa phatshimisiwang tse di amogetsweng e le diromelwateng kgotsa diromelwantle go tswa Repaboliking ke motho yo o nang le dintlha ka botlalo go supa ditaemane, tlhotlha, bareki le barekisi ba ba amegang;
- (d) khopi ya setifikeite se se ka neng se le teng sa tiegiso jaaka go tlhalositswe mo karolong ya 5 ya Molao wa Lekgethwana; 20
- (e) khopi nngwe le nngwe ya kgololo (“ekesemposene”) go tswa mo karolong ya 48A ya Molao wa Ditaemane go tobilwe karolo ya 74 ya Molao oo;
- (f) khopi nngwe le nngwe ya tumelelo ya go romelantle e e abilweng go tobilwe karolo ya 26(h) ya Molao wa Ditaemane; 25
- (h) Lejara nngwe le nngwe, buka ya go kwalela matlotlo, jenale, buka ya ditsheke, ditatamete tsa banka, setlankana sa go tsenya tshetele mo bankeng, ditsheke tse di duetsweng, lenanetheko (“inboise”), dibuka tse dingwe tsa tshupatlotlo kgotsa diseteitemente tsa matlole tse di ka neng di le teng; le
- (i) tshedimosetso nngwe fela e e ka tlhokwang ke Mokomisenara kgotsa Molaodi. 30

(2) Rekoto ya motho mongwe le mongwe yo o kwadisitsweng e tshwanetse go tsholwa (e ka nna ka sebopego sa yona sa ntlha (“orijinale”) kgotsa ka sebopego sengwe fela, go akarediwa le ka mokgwa wa ileketeroniki jaaka Mokomisenara a kaela) sebaka sa dingwaga tse tlhano morago ga go isiwa ga dipoelo tse di amanang le direkoto tseo. 35

(3) Le fa go na le karolwana (2), motho yo o kwadisitsweng yo o nang le kemokgatlanong kgotsa yo o dirang boikuelo kgatlanong le kitsiso ya tekanyo (“asesemente”) o tshwanetse go tshola direkoto tsotlhe tse di malebana le kemokgatlanong kgotsa boikuelo joo go fitlhelela kitsiso eo ya tekanyo (“asesemente”) e digelwa. 40

Kgaolo III**Tlhopho ya batlhagisi le basegi ba taemane****Tsamaiso ya tlhopho**

8. (1) Le fa go na le karolo 2(1) ya Molao wa Lekgethwana, motlhagisi mongwe le mongwe kgotsa mosegi wa taemane a ka nne a tlhopho go latela karolo 6 ya Molao wa Lekgethwana tebang le paka ya tekanyo (“asesemente”) go re motho mongwe le mongwe yo a rekang taemane e e sa phatshimisiwang mo lefelong la thefosanyo ya taemane le thomelwantle mo motlhagising kgotsa mosegi wa taemane mo pakeng eo ya tekanyo (“asesemente”) ga a tshwanelwa ke lekgethwana tebang le taemane eo. 45

(2) Gore tlhopho e e tlhalositsweng mo karolwaneng (1) e diragadiwe tebang le paka e e rileng ya tekanyo (“asesemente”), tlhopho eo e tshwanetse go neelwa Mokomisenara mo pakeng ya tekanyo (“asesemente”) fela pele ga paka ya thomelwantle eo tlhopho e tla diragalang mo go yona. 50

(3) Tlhopho e e tlhalositsweng mo karolwaneng (1) e tsewa jaaka e e rebotsweng mo nakong eo ya tlhagiso jaaka go tlhalositswe mo karolwaneng ya (2). 55

Penalties

9. (1) If during any assessment period in respect of which an election described in section 7 applies a producer fails to be exempt (in terms of sections 7, 8 or 9 of the Levy Act, as the case may be) from the levy otherwise imposed under the Levy Act, that producer must— 5
- (a) be deemed to be subject to the levy as if that producer had delivered a bill of entry for export in respect of all diamonds purchased during that period from that producer at a diamond exchange and export centre; and
 - (b) take into account the unpolished diamonds subject to the levy described in subparagraph (a) for purposes of determining its total gross sales value as described in section 11(1)(b) of the Levy Act in terms of sections 7, 8 or 9 of the Levy Act (as the case may be). 10
- (2) If during any assessment period in respect of which an election described in section 7 applies, a diamond beneficiary fails to be exempt (in terms of section 11 of the Levy Act) from the levy otherwise imposed under the Levy Act, that diamond beneficiary will be deemed to be subject to the levy as if that diamond beneficiary had delivered a bill of entry for export in respect of all diamonds purchased during that period from that diamond beneficiary at a diamond exchange and export centre. 15

Part IV**Assessments** 20**Assessments to re-determine, recalculate and estimate amounts**

10. (1) If—
- (a) a registered person fails to furnish a return;
 - (b) the Commissioner is not satisfied with a return furnished by a registered person; or 25
 - (c) the Commissioner has reason to believe that any registered person has failed to pay a levy for which that registered person is liable,
- the Commissioner may issue to that person a notice of assessment of the levy payable for the assessment period concerned, notwithstanding the provisions of section 81(5), 83(18) and 83A(12) of the Income Tax Act. 30
- (2) If a registered person defaults in furnishing any return or information or the Commissioner is not satisfied with the return or information, the Commissioner may estimate the amount upon which the levy is payable.
- (3) The Commissioner must, in the notice of assessment, give notice to the registered person that any objection to the notice of assessment must be noted as described in section 81 of the Income Tax Act. 35
- (4) Any person receiving a notice of assessment must pay the amount of the levy so assessed to the Commissioner within 30 days following the date of the notice of assessment.

Reduced assessments 40

11. (1) The Commissioner may, notwithstanding the fact that no objection or appeal has been noted, reduce any notice of assessment—
- (a) to rectify any processing error made in issuing that notice of assessment; or
 - (b) where it is proved to the satisfaction of the Commissioner that in issuing that notice of assessment any amount which— 45

Dikotlhao

9. (1) Fa mo pakeng nngwe le nngwe ya tekanyo e tlhopho e e tlhalositsweng mo karolong 7 e diragala, mme motlhagisi a retelelwang ke go gololwa (go ya ka dikarolo tsa 7, 8 kgotsa 9 ya Molao wa Lekgethwana, go ya ka mokgwa o maemo a nako eo) mo lekgethwaneng le kwa ntle ga moo le diragadiwang mo Molaong wa Lekgethwana, Motlhagisi yoo o tshwanetse a— 5

(a) tsewa a tshwanetse ke lekgethwana leo jaaka e kete motlhagisi yoo o neelane ka melawana ya tseno ya tekanyo ya ditaemane tsotlhe tse di rekilweng mo pakeng eo go tswa go motlhagisi kwa lefelong la thefosanyo le thomelwantle; le 10

(b) go tsaya tsia ditaemane tse di sa phatshimisiwang go ya ka lekgethwana le le tlhalositsweng mo temaneng potlana (a) mo mabakeng a go tlhomamisa tlhotlha yotlhe ya dithekiso jaaka go tlhalositswe mo karolong ya 11(1)(b) ya Molao wa Lekgethwana go ya ka dikarolo 7, 8 kgotsa 9 tsa Molao wa Lekgethwana (go ya ka moo dintlha di ka neng di le ka teng). 15

(2) Fa mo pakeng nngwe le nngwe ya tekanyo e mo go yona tlhopho e e tlhalositsweng mo karolong 7 e dirang mo go yona mme mosegi wa taemane a retelelwa ke go re a se gololwe (go ya ka karolo ya 11 ya Molao wa Lekgethwana) mo lekgethwaneng le le lefisiwang go ya ka Molao wa Lekgethwana, mosegi yoo wa taemane o tla tsewa a tshwanetse ke lekgethwana leo, jaaka o ka re mosegi yoo wa taemane o rebotse melawana ya tseno ya tekanyo ya ditaemane tsotlhe tse di rekilweng mo pakeng eo, go tswa mo moseging wa taemane mo lefelong la thefosanyo le tekanyo ya taemane. 20

Kgaolo IV

Ditekanyo (“diasesemente”) 25

Ditekanyo (“diasesemente”) tsa go tlhomamisa gape, go balela gape le ditlhotlha (“diamaonto”) tse di fopholetswang

10. (1) Fa e le gore—

(a) motho yo o kwadisitsweng o palelwa ke go neelana ka puelo; 30

(b) Mokomisenara ga a kgotsofadiwa ke poelo e motho yo o kwadisitsweng a neelaneng ka yona; kgotsa

(c) Mokomisenara o na le lebaka la go dumela gore motho mongwe le mongwe yo o kwadisitsweng o paletswe ke go duela lekgethwana le motho yoo yo o kwadisitsweng a tshwanetseng go le duela,

Mokomisenara a ka neela motho yoo kitsiso ya tekanyo ya lekgethwana le le tshwanetseng go duelelwa paka e e maleba ya tekanyo, le fa go na le tshiamelo ya karolo ya 81(5), 83(18) le 83A(12) ya Molao wa Lekgetho la Letseno. 35

(2) Fa motho yo o kwadisitsweng a tloa molao mo go neelaneng ka poelo kgotsa tshedimosetso nngwe le nngwe kgotsa fa Mokomisenara a sa kgotsofalele poelo kgotsa tshedimosetso, Mokomisenara a ka lekanyetsa palo ya lekgethwana le le tshwanetseng go duelwa. 40

(3) Mo kitsisong ya tekanyo, Mokomisenara o tshwanetse go itsise motho yo o kwadisitsweng go re kemokgatlanong nngwe le nngwe ya kitsiso ya tekanyo e tshwanetse ya diriwa jaaka go tlhalositswe mo karolong ya 81 ya Molao wa Lekgetho la Letseno. 45

(4) Motho mongwe le mongwe yo o amogelang kitsiso ya tekanyo o tshwanetse go duela palo ya lekgethwana ka moo le lekanyeditsweng kwa go Mokomisenara mo sebakeng sa malatsi a le 30 morago ga letlha la kitsiso ya tekanyo.

Ditekanyo tse di fokoditsweng

11. (1) Mokomisenara a ka fokotsa kitsiso nngwe le nngwe ya tekanyo (“asesemente”) le fa go sa tlhagisiwa kemokgatlanong kgotsa boikuelo— 50

(a) go siamisa phoso nngwe le nngwe ya tsamaiso e e diragetseng fa go neelanwa ka kitsiso ya tekanyo; kgotsa

(b) fa e le gore go na le bopaki jo bo kgotsofatsang Mokomisenara jwa gore fa go neelanwa ka kitsiso ya tlhotlha (“amaonto”) nngwe le nngwe ya tekanyo e e— 55

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- (i) was taken into account by the Commissioner in determining the registered person's liability in respect of the levy, should not have been taken into account; or
- (ii) should have been taken into account in determining the registered person's liability in respect of the levy, was not taken into account by the Commissioner: 5

Provided that such assessment, wherein the amount was so taken into account or not taken into account, as contemplated in subparagraph (i) or (ii), as the case may be, was issued by the Commissioner based on information provided in the registered person's return for the current or any previous year of assessment. 10

- (2) The Commissioner shall not reduce an assessment under subsection (1)—
- (a) after the expiration of five years from the date of that assessment; or
- (b) if the amount was assessed in terms of an assessment accepted by the registered person and which was made in accordance with the practice generally prevailing at the date of that notice of assessment. 15

Withdrawal of assessments

12. (1) The Commissioner may withdraw a notice of assessment that is—
- (a) issued to an incorrect person; or
- (b) issued in respect of an incorrect assessment period. 20
- (2) For purposes of this Act, any withdrawn notice of assessment described in subsection (1) is deemed not to have been issued.

Time limit for assessments

13. (1) The Commissioner may not issue a notice of assessment more than five years after the submission of a return to which the assessment relates. 25
- (2) The five-year limit with respect to a notice of assessment described in subsection (1) does not apply if the Commissioner has reason to believe that a person failed to pay the levy to which the notice of assessment relates due to fraud, misrepresentation or non-disclosure of material facts.

Part V

30

Refunds and interest

Refunds

14. (1) A registered person may claim a refund of any amount paid in respect of an assessment period to the extent that the amount exceeds—
- (a) in the case where that amount was paid in respect of a notice of assessment, the amount so assessed; or 35
- (b) in any other case, the amount properly chargeable under the Levy Act.
- (2) The Commissioner may not authorise a refund under subsection (1)(b), where—
- (a) that amount was paid in accordance with the practice generally prevailing at the date of the payment; or 40
- (b) the refund is claimed by that person after a period of five years from the date of the official receipt acknowledging such payment or, where more than one such payment was made, the date of the official receipt acknowledging the latest of such payments.

- (i) neng ya tsewa tsia ke Mokomisenara fa a tlhomamisa molato wa motho yo o kwadisitsweng lekgethwana, e ne e tshwanetse go se tsewe tsia; kgotsa
- (ii) e ka bo e ne ya tsewa tsia fa go tlhomamisiwa molato wa motho yo o kwadisitsweng go duela lekgethwana, mme ga ya ka ya tsewa tsia ke Mokomisenara: 5
- Kwa ntle ga fa e le gore tekanyo (“asesemente”) eo, e e leng gore mo go yona tlhotlwa (“amaonto”) e ne ya tsewa tsia jalo kgotsa ya se tsewe tsia, jaaka go akanyeditswe mo temaneng potlana ya (i) kgotsa (ii), ka moo lebaka le ka neng le le ka teng, e ne ya newa ke Mokomisenara go ikaegilwe ka tshedimosetso e go neelanweng ka yona mo poelong ya motho yo o kwadisitsweng ya ngwaga wa jaanong kgotsa ya ngwaga mongwe o o fetileng wa tekanyo (“asesemente”). 10
- (2) Mokomisenara a ka se ke a fokotsa tekanyo (“asesemente”) ka fa tlase ga karolwana (1)— 15
- (a) morago ga go feta ga dingwaga di le tlhano go tswa letlheng la tekanyo (“asesemente”) eo; kgotsa
- (b) fa tlhotlwa (“amaonto”) e ne e lekanyeditswe go ya ka tekanyo (“asesemente”) e e amogetsweng ke motho yo o kwadisitsweng mme e dirilwe go ya ka tsamaiso e ka kakaretso e dirisiwang mo letlheng la kitsiso eo ya tekanyo (“asesemente”). 20

Kgogelomorago ya ditekanyo (“diasesemente”)

- 12.** (1) Mokomisenara a ka gogela morago kitsiso ya tekanyo (“asesemente”) e e— 25
- (a) neilweng motho yo e seng ena; kgotsa
- (b) e e neilweng mo pakeng ya tekanyo (“asesemente”) e e seng ya maleba.
- (2) Mo mabakeng a Molao o, kitsiso nngwe le nngwe e e gogetsweng morago e e leng mabapi le kitsiso ya tekanyo e e tlhalositsweng mo karolwaneng (1) e tsewa jaaka e e iseng e rebolwe.

Nako e e beilweng ya ditekanyo (“diasesemente”) 30

- 13.** (1) Mokomisenara a ka nne a se tlhagisi kitsiso ya tekanyo (“asesemente”) mo dingwageng tse di fetang tlhano morago ga go neelwa ga poelo e e amanang le thomelwantle (“asesemente”).
- (2) Peelo ya nako ya dingwaga di le tlhano ya kitsiso ya tekanyo (“asesemente”) e e tlhalositsweng mo karolwaneng (1) ga e diragatswe fa Mokomisenara a na le lebaka la go dumela gore motho o reteletswe ke go duela lekgethwana le le amanang le kitsiso ya tekanyo (“asesemente”) ka ntlha ya bonweenwee go sa bueng nnete kgotsa go sa tlhagiseng dintlha tsa nnete. 35

Kgaolo V

Dipusetso le tsalo 40

Dipusetso

- 14.** (1) Motho yo a kwadisitsweng a ka tleleima pusetso ya tlhotlwa (“amaonto”) nngwe le nngwe e e duetsweng tebang le paka ya tekanyo go fitlha mo tlhotlweng e e fetang—
- (a) mo tiragalong ya fa tlhotlwa (“amaonto”) e duetswe tebang le kitsiso ya thomelwantle mme e lekantswe jalo; kgotsa 45
- (b) mo tiragalong e nngwe fela ya fa tlhotlwa (“amaonto”) e duedisiwa go ya ka Molao wa Lekgethwana.
- (2) Mokomisenara a ka se letle pusetso go ya ka karolwana (1))(b) fa—
- (a) Tlhotlwa (“amaonto”) eo e duetswe go ya ka tlwaelo e e leng teng ka kakaretso mo letlheng la tuelo; kgotsa 50
- (b) Pusetso e tleleimiwa ke motho yoo morago ga paka ya dingwaga di le tlhano go tswa mo letlheng la kamogelo ya semolao ya tuelo ya go nna jalo kgotsa fa go dirilwe tuelo ya go nna jalo e e fetang e le nngwe mme letlha la resiti ya kamogelo ya semmuso ya jaanong e supa dituelo tsa go nna jalo. 55

(3) The Commissioner may refuse to authorise a refund under subsection (1), if that registered person has failed to furnish—

- (a) a return for any assessment period as required by this Act, until that registered person has furnished such return as required; or
- (b) the Commissioner in writing with particulars of that registered person's banking account or account with a similar institution to enable the Commissioner to transfer a refund, if any, to that account until that registered person has furnished such particulars as required.

(4) If any refund contemplated in subsection (1) is due to a registered person who has failed to pay any amount of tax, additional tax, duty, levy, charge, interest or penalty levied or imposed under this Act or any other Act administered by the Commissioner, within the period prescribed for payment of the amount, the Commissioner may set off against the amount which that registered person has failed to pay, any amount which has become refundable to that registered person under this section.

(5) If the amount that would be refunded under subsection (1) is determined to be less than R100 or less than such other amount as the Commissioner may determine by Notice in the *Gazette*, the amount so determined shall not be refunded in respect of that assessment period but shall be carried forward to the immediately succeeding assessment period.

Interest

15. (1) The Commissioner must pay interest calculated on a monthly basis in respect of any amount paid in respect of an assessment period to the extent that amount—

- (a) exceeds the amount assessed or properly chargeable under the Levy Act for that assessment period, as the case may be; and
- (b) is not refunded within 30 days after receipt of a refund claim in respect of that excess.

(2) A registered person must pay interest calculated on a monthly basis in respect of any amount due in respect of an assessment period that is not paid within 30 days after the ending date of that assessment period.

(3) Interest required under this section must be calculated at the rate described in paragraph (b) of the definition of prescribed rate in section 1 of the Income Tax Act.

Part VI

Miscellaneous

Division of responsibility

16. (1) The Commissioner will be responsible for administering this Act and the Levy Act with the assistance of the Regulator as described in subsection (2).

(2) The Regulator will be responsible for—

- (a) the verification of the fair market value of any unpolished diamond;
- (b) the verification of the quantity and quality of any unpolished diamonds described in paragraph (a); and
- (c) the verification of any other information that the Commissioner and the Regulator agree will assist in administering this Act or the Levy Act.

(3) For purposes of this section, "administering this Act and the Levy Act" means—

(3) Mokomisenara a ka nne a gana go letla pusetso go ya ka karolwana (1) fa e le go re motho wa go nna jalo yo a kwadisitsweng o reteletswe ke go tlhagisa—

- (a) poelo ya paka nngwe le nngwe ya tekanyo (“asesemente”) go diragatsa Molao o, go fitlha motho yoo yo a kwadisitsweng a tlhagisa poelo ya go nna jalo go ya ka fa go batlegang ka teng; kgotsa 5
- (b) Mokomisenara a itsisitswe ka go kwalelwa dintlha tsa akhaonte ya polokelo (“banka”) kgotsa akhaonte ya setheo se se tshwanang le seo go kgontsha Mokomisenara go fetisetsa pusetso, fa e le teng, mo akhaonteng eo go fitlha motho yoo yo a kwadisitsweng a rebola dintlha tsa go nna jalo jaaka go tlhokega. 10

(4) Fa pusetso nngwe le nngwe e akantsweng mo karolwaneng ya (1) e saletsemorago motho yo a kwadisitsweng yo a reteletswe ke go duela tlhotlhwa (“amaonto”) nngwe le nngwe ya lekgetho, lekgetho la tlaleletso, juti, lekgethwana, dituediso, tsalo kgotsa dikotlhaio tse di duediswang kgotsa tse di dirilweng go ya ka Molao o kgotsa Molao o mongwe o o tsamaiswang ke Mokomisenara mo pakeng e e beetsweng tuelo ya tlhotlhwa, Mokomisenara a ka dirisa tlhotlhwa (“amaonto”) nngwe le nngwe e e tshwanetseng go busetswa motho yoo yo a kwadisitsweng mo karolong e, kgatlanong le tlhotlhwa e motho wa go nna jalo yo a kwadisitsweng a reteletswe ke go e duela, go ya ka karolo e. 15

(5) Fa tlhotlhwa (“amaonto”) e e neng e tshwanetse ya busiwa go ya ka karolwana ya (1) e tsewa e le kwa tlase ga R100 kgotsa kwa tlase ga tlhotlhwa ya go nna jalo jaaka Mokomisenara a a tshomamiswa ka Kitsiso mo Kuranteng ya Mmuso (“Kasete”), tlhotlhwa e e tshomamisitsweng e ka se busiwe tebang le paka ya tekanyo mme e tla fetisetswa kwa pele go ya kwa pakeng e e latelang ya tekanyo (“asesemente”). 20

Tsalo 25

15. (1) Mokomisenara o tshwanetse a duela tsalo e e dirilweng mo motheong wa kgwedi le kgwedi tebang le tlhotlhwa nngwe le nngwe e e duetsweng go filha fa tlhotlhwa (“amaonto”)—

- (a) e feta tlhotlhwa (“amaonto”) e e lekantsweng kgotsa e e lefisiwang ka tshwanelo mo Molaong wa Lekgethwana mo pakeng ya tekanyo go ya ka fa go ntseng ka teng; mme 30
- (b) e sa busiwa mo malatsing a le 30 morago ga kamogelo ya tleleimi ya pusetso ya phetotekanyetso (“ekesese”) eo.

(2) Motho yo a kwadisitsweng o tshwanetse a duela tsalo e e badiwang mo motheong wa kgwedi le kgwedi tebang le tlhotlhwa (“amaonto”) nngwe le nngwe e e kolotiwang tebang le paka ya tekanyo e e tshwanetseng e e sa duetsweng mo malatsing a le 30 morago ga letlha la bofelo la paka eo ya tekanyo (“asesemente”). 35

(3) Tsalo e e tlhokegang mo karolong e, e tshwanetse ya balelwa mo kelong e e tlhalosiwang mo temaneng ya (b) ya tlhaloso ya kelo e e beilweng mo karolong ya 1 ya Molao wa Lekgetho la Letseno. 40

Kgaolo VI

Tsele le tsele

Karoganyo ya maikarabelo

16. (1) Mokomisenara o tla rwala maikarabelo a tsamaiso ya Molao o le Molao wa Lekgethwana ka thuso ya Molaodi jaaka go tlhalosiwa mo karolwaneng ya (2). 45

(2) Molaodi o tla rwala maikarabelo a—

- (a) netefatso ya tolamo ya boleng ba mmaraa wa ditaemane dingwe le dingwe tse di sa phatshimisiwang; le
- (b) netefatso ya bogolo le khwaliti ya ditaemane dingwe le dingwe tse di sa phatshimisiwang tse di tlhalosiwang mo temaneng (a); le 50
- (c) netefatso ya tshedimosetso nngwe le nngwe fela e Mokomisenara le Molaodi ba dumelang gore e tla thusa mo tsamaisong ya Molao o kgotsa Molao wa Lekgethwana.

(3) Mo mabakeng a karolo e, “tsamaiso ya Molao o le Molao wa Lekgethwana” e kaya— 55

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- (a) determining the correctness of any return, financial statement, document, declaration of facts, or valuation relevant to this Act or the Levy Act;
- (b) determining and collecting any amounts due under this Act or the Levy Act;
- (c) determining whether an offence has been committed under this Act or the Levy Act; and
- (d) performing any other administrative function necessary for carrying out this Act or the Levy Act.

Applicability of Income Tax Act

17. (1) The provisions of the Income Tax Act relating to—
- (a) the exercise of powers and performance of duties;
 - (b) preservation of secrecy;
 - (c) the production of information, documents or things, enquiries, searches and seizures and evidence on oath;
 - (d) objections and appeals;
 - (e) settlement of disputes;
 - (f) the payment and recovery of tax, interest and penalties;
 - (g) offences;
 - (h) reporting of unprofessional conduct; and
 - (i) jurisdiction of courts as contained in section 105,
- apply, with changes required by the context, to the levy in terms of this Act and the Levy Act.
- (2) For purposes of subsection (1)(b), the Commissioner and Regulator must disclose to one another information requested or required for purposes of administering this Act and the Levy Act as described in section 16.
- (3) Any person that is dissatisfied with any decision given in writing by the Commissioner—
- (a) in terms of section 2 notifying that person of the Commissioner's refusal to register that person in terms of this Act;
 - (b) in terms of section 3 notifying that person of the Commissioner's decision to cancel any registration of that person in terms of this Act or the Commissioner's refusal to cancel registration;
 - (c) in terms of section 10 in respect of an assessment made upon that person; or
 - (d) in terms of section 14 of the Commissioner's refusal to make a refund,
- may note an objection thereto with the Commissioner.

Rules

18. The Commissioner may make rules with respect to any matter necessary to administer this Act or the Levy Act, including rules to ensure that all foreign currency translations are consistently applied.

Amendment of laws

19. The laws mentioned in the Schedule are amended to the extent set out in the third column of the Schedule.

Act binding on State and application of other laws

20. This Act will bind the State, and no provision in any other law will be construed as applying or referring to the levy unless the levy is specifically mentioned in that provision.

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- (a) tlhomamiso ya nepagalo ya poelo nngwe le nngwe, seteiteme sa matlole, lokwalo (“tokomane”), tlhomamiso ya dintlha, kgotsa peotlhotlwa e e amanang le Molao o kgotsa Molao wa Lekgethwana;
- (b) tlhomamiso le kokoanyo ya ditlhotlwa tse di saletseng morago go ya ka Molao o kgotsa Molao wa Lekgethwana; le 5
- (c) tlhomamiso ya gore a go nnile le tlolomolao go ya ka Molao o kgotsa Molao wa Lekgethwana; le
- (d) go dira tiro e nngwe fela ya tsamaiso e e tlhokegang go diragatsa Molao o kgotsa Molao wa Lekgethwana.

Tiragatso ya Molao wa Lekgetho la Letseno 10

17. (1) Ditshiamelo tsa Molao wa Lekgetho la Letseno tse di amanang le—

- (a) tiragatso ya dithata le go dirwa ga ditiro;
- (b) pabalelo ya sephiri;
- (c) tlhagiso ya tshedimosetso, dikwalo kgotsa dilo, dipatlisiso, diphuruphutso le go tsewa (“dikgapo”) le bopaki jwa maikano; 15
- (d) dikemokgatlanong le boikuelo;
- (e) tharabololo ya dikgotlang;
- (f) tuelo le go bonwa ga lekgetho, tsalo le dikotlhao;
- (g) ditlolomolao;
- (h) go begiwa ga maitsholo a a sa siamang; le 20
- (i) dithata tsa makgotla jaaka di tlhagelela mo karolong ya 105,

di a diragatswa ka diphetogo tse di tlhokwang ke maemo a lekgethwana, go ya ka Molao o le Molao wa Lekgethwana.

(2) Ka ntlha ya mabaka a karolwana (1)(b), Mokomisenara le Molaodi ba tshwanetswe go arogana tshedimosetso nngwe le nngwe e e kopilweng kgotsa e e batlegang mo mabakeng a go diragatsa Molao o le Molao wa Lekgethwana jaaka go tlhalositswe mo karolong ya bo 16. 25

(3) Motho mongwe le mongwe yo a sa kgotsofaleleng tshweetso nngwe le nngwe e e neilweng ke Mokomisenara ka go kwalwa—

- (a) go ya ka karolo ya bo 2 e e itsiseng motho yoo ka go gana ga Mokomisenara go kwadisa motho yoo go ya ka Molao o; 30
- (b) go ya ka karolo ya bo 3 e e itsiseng motho yoo ka tshweetso ya Mokomisenara ya go phimola kwadiso nngwe le nngwe ya motho yoo go ya ka Molao o kgotsa go gana ga Mokomisenara go phimola kwadiso;
- (c) go ya ka karolo ya bo 10 tebang le tekanyo (“asesement”) e e dirilweng mo mothong yoo; kgotsa 35
- (d) go ya ka karolo ya bo 14 ya go gana ga Mokomisenara go dira pusetso (“rifante”),

go ka dirwa boikuelo kgatlanong le seo kwa go Mokomisenara.

Melawana 40

18. Mokomisenara a ka dira melawana tebang le morero mongwe le mongwe o o tlhokegang go diragatsa Molao o kgotsa Molao wa Lekgethwana go akaretswa melawana, go netefatsa gore diphetolelo tsotlhe tsa madi a boditshaba di dirwa ka tshwanelo.

Tlhabololo ya melao 45

19. Melao e e umakiwang mo Mametlelelong e, e a tlhabololwa go fitlha mo maemong a a tlhomilweng mo kolomong ya boraro ya Mametlelelo.

Molao o o tlamang Puso le tiragatso ya melao e mengwe

20. Molao o o tla bofa Puso mme ga go tshiamelo mo molaong o mongwe o o tla tsewang o dira kgotsa o kaya lekgethwana kwa ntle ga gore lekgethwana le kaiwe ka 50 totabalo mo tshiamelong eo.

Act No. 14, 2007DIAMOND EXPORT LEVY (ADMINISTRATION)
ACT, 2007**Short title and commencement**

21. This Act is called the Diamond Export Levy (Administration) Act, 2007, and comes into operation on a date to be fixed by the Minister of Finance by proclamation in the *Gazette*.

MOLAO WA LEKGETHWANA LA THOMKELONTLE
(TSAMAISO) YA TAEMANE WA, 2007

Act No. 14, 2007

Setlhogo se se khutshwane le tshimologo

21. Molao o o tla newa setlhogo sa Molao wa Lekgethwana la Thomelontle (Tsamaiso) ya Taemane wa 2007, mme o tla simolola go dira mo lelheng le le tla tlhomiwang ke Tona ya Matlotlo ka kgoeletso mo Kuranteng ya Mmuso (“Kaseteng”).

SCHEDULE*(Section 19)*

Amendment of laws

Part 1: Laws enacted by Parliament

No. and year of law	Short title	Extent of amendment or repeal	5
Act No. 56 of 1986	Diamonds Act, 1986	<p data-bbox="745 433 1241 556">1. Section 1 of the Diamonds Act is hereby amended by the substitution for the definition of “unpolished diamonds” of the following definition:</p> <p data-bbox="745 556 1241 584">“ ‘unpolished diamonds’ means—</p> <p data-bbox="745 584 1241 659">(a) <u>diamonds in their natural state, as they occur in deposits or extracts from the parent rock;</u></p> <p data-bbox="745 659 1241 782">(b) <u>diamonds simply sawn, cleaved, bruted, tumbled or which have only a small number of polished facets (windows which allow expert examination of the internal characteristics), and includes diamonds that are provisionally shaped but clearly require further working;</u></p> <p data-bbox="745 782 1241 879">(c) <u>tumbled diamonds of which the surface has been rendered glossy or shiny by chemical treatment or chemical polishing;</u></p> <p data-bbox="745 879 1241 907">(d) <u>broken or crushed diamonds;</u></p> <p data-bbox="745 907 1241 935">(e) <u>diamond dust; or</u></p> <p data-bbox="745 935 1241 963">(f) <u>diamond powder,</u></p> <p data-bbox="745 963 1241 1039"><u>and applies regardless of whether such diamonds are won or recovered within the Republic;”;</u></p> <p data-bbox="745 1039 1241 1114">2. Section 60 of the Diamonds Act is hereby substituted with the following section:</p> <p data-bbox="745 1114 1241 1190">“Export and import of unpolished diamonds</p> <p data-bbox="745 1190 1241 1265">60. (1) No exporter shall export any unpolished diamond from the Republic unless—</p> <p data-bbox="745 1265 1241 1293">(a) <u>that diamond has been registered and released for export in terms of this Act; and</u></p> <p data-bbox="745 1293 1241 1369">(b) <u>that exporter is registered in terms of the Diamond Export Levy Act.</u></p> <p data-bbox="745 1369 1241 1397">(2) No importer shall import any unpolished diamond into the Republic unless—</p> <p data-bbox="745 1397 1241 1425">(a) <u>that diamond has been registered and released for import in terms of this Act; and</u></p> <p data-bbox="745 1425 1241 1453">(b) <u>that importer is registered under the Diamond Export Levy Act.</u></p> <p data-bbox="745 1453 1241 1528">(3) The Regulator shall confiscate any unpolished diamond that does not satisfy the requirements of the Kimberley Process Certification Scheme, as prescribed.”.</p>	<p data-bbox="1248 433 1282 470">5</p> <p data-bbox="1248 470 1282 498">10</p> <p data-bbox="1248 498 1282 526">15</p> <p data-bbox="1248 526 1282 554">20</p> <p data-bbox="1248 554 1282 582">25</p> <p data-bbox="1248 582 1282 610">30</p> <p data-bbox="1248 610 1282 638">35</p> <p data-bbox="1248 638 1282 666">40</p> <p data-bbox="1248 666 1282 694">45</p> <p data-bbox="1248 694 1282 722">50</p>

MAMETLELELO

(Karolo 19)

Tlhabololo ya melao

Kgaolo ya 1: Melao e e fetisitsweng ke Palamente

Nomoro le ngwaga wa Molao	Setlhogi se se khutshwane	Katoloso ya tlhabololo kgotsa phediso	
Molao wa Nomoro ya 56 wa 1986	Molao wa Ditaemane wa 1986	<p>1. Karolo ya 1 ya Molao wa Ditaemane e tlhabololwa fano ka kemelo ya thanolo ya "ditaemane tse di sa phatshimisiwang" ya ditlhaloso tse di latelang:</p> <p>"ditaemane tse di sa phatshimisiwang" di kaya—</p> <p>(a) ditaemane mo maemong a tsona a tlhago jaaka di tlhagelela mo mafelong kgotsa go tswa mo lefikeng la botsadi;</p> <p>(b) ditaemane tse di segilweng fela, khatilweng, buritilweng, thampolostweng kgotsa tse di nang le palo e nnye ka dintlha tse di phatshimisiwang (masoba a a letlang tlhatlhobo ya boitseanape ya sebopego sa ka mo teng), mme go akaretswa le ditaemane tse di sa feleletswang go bopiwa mme di santse di tlhoka go diriwa "berekwa" go ya pele;</p> <p>(c) ditaemane tse di thampolostweng tse bokafantle bo phatshimisiwang ka dikhemikale kgotsa tse di phatshimisiwang ka dikhemikale;</p> <p>(d) ditaemane tse di thubegileng kgotsa tse di thugilweng;</p> <p>(e) lerole la taemane; kgotsa</p> <p>(f) poere ya taemane,</p> <p>mme se, se a dira go sa kgathalesege go re ditaemane tsa go nna jalo di fentswe "winilwe" kgotsa di bonwe mo teng ga Repaboliki;"</p> <p>2. Karolo ya 60 ya Molao wa Ditaemane fano e emelwa ke karolo e e latelang:</p> <p>"Thomelwateng le tekanyo ya ditaemane tse di sa polišiwang</p> <p>60. (1) Ga go Moromelantle yo o tla romelangntle taemane e e sa phatshimisiwang go tswa mo Repaboliking kwa ntle ga gore—</p> <p>(a) taemane eo e bo e kwadisitswe le go rebolelwa go nna seromelwantle go ya ka Molao o; mme</p> <p>(b) Moromelantle oo a bo a kwadisitswe go ya ka Molao wa Lekgethwana la thomelwantle ya Taemane.</p> <p>(2) Ga go moromelateng yo a tla romelangnteng taemane nngwe le nngwe e e sa phatshimisiwang go tsena mo Repaboliking kwa ntle ga gore—</p> <p>(a) taemane eo e bo e kwadisitswe le go rebolelwa go romelwateng go ya ka Molao o; mme</p> <p>(b) moromelateng a bo a kwadisitswe mo Molaong wa Lekgethwana la thomelwantle ya Taemane.</p>	<p>5</p> <p>10</p> <p>15</p> <p>20</p> <p>25</p> <p>30</p> <p>35</p> <p>40</p> <p>45</p> <p>50</p> <p>55</p> <p>60</p> <p>65</p>

No. and year of law	Short title	Extent of amendment or repeal
		<p data-bbox="745 217 1210 267">3. Section 61A is hereby amended by the insertion after section 61 of the following section:</p> <p data-bbox="768 297 1205 347"><u>“Registration of unpolished diamonds for import</u></p> <p data-bbox="768 377 1215 530">61A. (1) Any importer who desires to register any unpolished diamond for import shall at a diamond exchange and export centre furnish the registering officer with a return on the prescribed form in respect of that diamond.</p> <p data-bbox="768 534 1215 687">(2) In the return furnished in terms of subsection (1), the importer shall specify the value of the unpolished diamond and declare that the value so specified is (to the best of his or her knowledge and belief) the fair market value of that diamond.</p> <p data-bbox="768 692 1205 793">(3) A return referred to in subsection (1) shall be accompanied by the unpolished diamond in question and the prescribed documents.</p> <p data-bbox="768 797 1215 899">(4) If the registering officer is satisfied that an importer has complied with the provisions of this section, he or she shall register the unpolished diamond in question for import.”.</p> <p data-bbox="745 929 1179 978">4. Section 64 of the Diamonds Act is hereby substituted with the following section:</p> <p data-bbox="768 1009 1205 1058"><u>“Temporary exemption from diamond exchange and export centre</u></p> <p data-bbox="768 1088 1205 1159">64. (1) If the Regulator is satisfied that an unpolished diamond will be exported from the Republic—</p> <p data-bbox="768 1164 1041 1192">(a) solely for purposes of—</p> <p data-bbox="802 1196 1148 1224">(i) being exhibited or displayed; or</p> <p data-bbox="802 1226 1195 1291">(ii) obtaining an expert opinion as to the fair market value or manner of beneficiating that diamond; and</p> <p data-bbox="768 1295 1215 1476">(b) for no longer period as the Regulator may determine (but not exceeding a period of 180 days from the date upon which that diamond was released for export as described in section 69), that diamond will not be subject to the provisions of section 48A.</p> <p data-bbox="768 1481 1215 1604">(2) If the Regulator is satisfied that an unpolished diamond may be exported as described in subsection (1), a registering officer will issue the exporter of that diamond with a temporary exemption certificate stipulating—</p> <p data-bbox="768 1608 1205 1660">(a) that the diamond is not subject to section 48A;</p> <p data-bbox="768 1664 1205 1716">(b) the value of that diamond as released for export in terms of section 69; and</p> <p data-bbox="768 1720 1205 1791">(c) any other particulars required to be furnished by the Regulator in respect of that diamond.</p> <p data-bbox="768 1795 1215 1897">(3) The exporter of an unpolished diamond that is exported as described in subsection (2) is in contravention of this Act if that diamond upon its re-importation is—</p>

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Nomoro le ngwaga wa Molao	Setlhagi se se khutshwane	Katoloso ya tlabololo kgotsa phediso
		<p>(3) Molaodi o tla senya taemane nngwe le nngwe e e sa phatshimisiwang e e sa diragatseng ditlhokego tsa Sekema sa Setifikeiti sa Tsamaiso sa Kimberley jaaka go laetswe.”.</p> <p>3. Karolo 61A e a tlabololwa ka go tsenngwa morago ga karolo 61 ya karolo e e latelang:</p> <p>“Kwadiso ya ditaemane tse di sa phatshimisiwang tse di romelwang teng</p> <p>61A. (1) Moromelateng mongwe le mongwe yo a ratang go kwadisa taemane nngwe le nngwe e e sa phatshimisiwang gore e romelwateng o tla naya motlhankedi wa kwadiso kwa setheong sa thefosanyo ya taemane le thomelw antle poelo mo foromong e e maleba tehang le taemane eo.</p> <p>(2) Mo poelong e e rebotsweng go ya ka karolwana (1), moromelateng o tla totobatsa tlhotlwa ya taemane e e sa phatshimisiwang le go senola tlhotlwa (e go yang ka kitso ya gagwe e e tletseng le tumelo) e e tshwanetseng ya mmaraa ya taemane eo.</p> <p>(3) Poelo e e kaiwang mo karolwaneng (1) e tla patiwa ke taemane e e sa phatshimisiwang e e umakilwenge le dikwalo tse di tshwanetseng.</p> <p>(4) Fa motlhankedi wa kwadiso a kgotsafetse go re moromelateng o diragaditse ditshiamelo tsa karolo e, o tla kwadisa taemane e e sa phatshimisiwang e e umakiwang go romelwateng.”.</p> <p>4. Karolo ya 64 ya Molao wa Ditaemane e emelwa fano ke karolo e e latelang:</p> <p>“Kgololosego ya nakwana mo lefelong la thefosanyo le tekanyo ya taemane</p> <p>64. (1) Fa Molaodi a kgotsafetse gore taemane e e sa phatshimisiwang e tla romelwantle go tswa mo Repaboliking—</p> <p>(a) mo mabakeng fela a—</p> <p>(i) dipontsho kgotsa a go bonwa; kgotsa</p> <p>(ii) go bona kakanyo ya boitseanape ya tlhotlwa e e tshwanetseng ya mmaraa kgotsa go segiwa ga taemane eo; le</p> <p>(b) mo pakeng e e sa feteng e e tlhomamisitsweng ke Molaodi (mme e sa fete paka ya malatsi a le 180 go tswa mo letlheng le taemane eo e ntshitsweng mo go lona go nna tekanyo jaaka go tlhalositswe mo karolong 69,) taemane eo e ka se nne mo ditshiamelong tsa karolo ya 48A.</p> <p>(2) Fa Molaodi a kgotsafetse gore taemane e e sa phatshimisiwang e ka romelwantle jaaka go tlhaloswa mo karolwaneng (1), motlhankedi wa kwadiso o tla naya moromelantle wa taemane eo setifikeiti sa nakwana sa kgololo se se tlhalosang—</p> <p>(a) go re taemane ga se ya karolo ya 48A; le</p> <p>(b) tlhotlwa ya taemane eo jaaka e gololetswe go nna tekanyo go ya ka karolo 69; le</p>

No. and year of law	Short title	Extent of amendment or repeal	
		<p><u>(a) not registered for import as described in section 61A on a date within the date determined by the Regulator as described in subsection (1) in respect of that diamond;</u> or</p> <p><u>(b) is physically different in any manner as of the date that diamond was released for export as described in section 69.</u></p> <p><u>(4) If the exporter of any unpolished diamond that is exported as described in subsection (2) contravenes subsection (3), that exporter shall be subject to a fine equal to 25 per cent multiplied by that diamond's value as released for export in terms of section 69 of the Diamonds Act.</u></p> <p><u>(5) The Regulator may reduce the fine described in subsection (4)(c) up to 20 percentage points if he or she is satisfied that an exporter contravened subsection (3) for reasons beyond the exporter's control.</u></p> <p><u>(6) Any fine imposed in terms of this section shall be paid by the exporter concerned to the Regulator within 30 days of being notified by the Regulator that such amount is due.</u></p> <p><u>(7) Any money paid to the Regulator as described in subsection (6) shall be paid into the National Revenue Fund within seven days after receipt thereof."</u></p> <p>5. The Diamonds Act is hereby amended by the repeal of sections 62, 63, 66, 68, 93 and 95(h).</p> <p>6. Section 65 of the Diamonds Act is hereby amended by the substitution for the heading of section 65 of the following heading:</p> <p>"Examination and valuation of unpolished diamonds for export."</p>	<p>5</p> <p>10</p> <p>15</p> <p>20</p> <p>25</p> <p>30</p> <p>35</p>

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Nomoro le ngwaga wa Molao	Setlhogi se se khutshwane	Katoloso ya tlhabololo kgotsa phediso
		<p>(c) <u>dintlha tse dingwe le tse dingwe tse di tlhokegang tse di tshwanetseng tsa tlhagisiwa ke Molaodi tchang le taemane eo.</u> 5</p> <p>(3) <u>Moromelantle wa taemane e e sa phatshimisiwang e e romelwang ntle jaaka go tlhalositswe mo karolwaneng (2) o tlola Molao o fa taemane eo e romelwateng gape go nne—</u> 10</p> <p>(a) <u>ga ya kwadisetswa go romelwateng jaaka go tlhalositswe mo karolong ya 61A mo letlheng le le ga re ga letlha le le tlhomamisitsweng ke Molaodi jaaka go tlhalositswe mo karolwaneng ya (1) tchang le taemane eo; kgotsa</u> 15</p> <p>(b) <u>e farologana ka mkgwa mongwe go tloga mo letlheng le taemane eo e reboletsweng go nna tekanyo ka lona jaaka go tlhalosiwa mo karolong 69.</u> 20</p> <p>(4) <u>Fa moromelantle wa taemane nngwe le engwe e e sa phatshimisiwang e e romelwantle jaaka go tlhalositswe mo karolwaneng (2) a tlola karolwana (3), moromelantle wa go nna jalo o tla tshwanclwa ke kotlhao e e lekanang le diphesente di le 25 tse di ntsifaditsweng ka tlhotlha ya taemane eo jaaka e gololetsweng go nna tekanyo go ya ka karolo ya 69 ya Molao wa Ditaemane.</u> 25</p> <p>(5) <u>Molaodi a ka fokotsa kotlhao e e tlhalositsweng mo karolwaneng (4)(c) go fitlha go dintlha tsa diphesente di le 20 fa e le go re o kgotsofaletse go re moromelantle o tlotse karolwana (3) ka ntlha ya mabaka a a kwa ntle ga taolo ya moromelantle.</u> 30</p> <p>(6) <u>Kotlhao nngwe le nngwe e e filweng go ya ka karolo e, e tla duelwa ke moromelantle o o maleba kwa Molaoding mo malatsing a le 30 a go itsisiwe ke Molaodi go re tlhotlha eo e a kolotiwa.</u> 35</p> <p>(7) <u>Tshelctc nngwe le nngwe e e duetsweng Molaodi jaaka go tlhalositswe mo karolwaneng (6) e tla duelwa mo Letloleng la Letseno la Bosetshaba mo malatsing a le supa morago ga go amogelwa ga ona.”</u> 40</p> <p>5. <u>Molao wa Ditaemane o tlhabololwa ka go phimolwa ga dikarolo 62, 63, 66, 68, 93 le 95(h).</u> 45</p> <p>6. <u>Karolo ya 65 ya Molao wa Ditaemane e tlhabololwa ka kemelo ya setlhogo sa karolo 65 sa tlhogo e e latelang:</u> 50</p> <p>“<u>Tlhatlhobo le peotlhotlha ya ditaemane tse di sa phatshimisiwang tse di romelwang ntle.</u>” 55</p>
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No. and year of law	Short title	Extent of amendment or repeal	
		<p data-bbox="753 217 1225 297">7. The Diamonds Act is hereby amended by the insertion after section 65 of the following section:</p> <p data-bbox="779 325 1225 379"><u>“Examination and valuation of unpolished diamonds for import</u></p> <p data-bbox="779 407 1225 616"><u>65A.</u> (1) The registering officer or another person designated by the Regulator— (a) shall examine; and (b) may assess the value of, any unpolished diamond registered for import as described in section 61A and verify any particulars furnished in respect thereof.”.</p> <p data-bbox="753 644 1225 698">8. Section 67 of the Diamonds Act is hereby substituted with the following section:</p> <p data-bbox="779 726 1225 758"><u>“Fine in case of difference in values</u></p> <p data-bbox="779 786 1225 1405"><u>67.</u> (1) If the difference in value of any unpolished diamond— (a) as specified in the return referred to in section 61(2) in relation to the value of that diamond as released for export in terms of section 69; or (b) as specified in the return referred to in section 61A(2) in relation to the value of that diamond as released for import in terms of section 69B, is greater than 20 per cent, the Regulator shall impose upon the exporter or importer concerned a fine equal to 20 per cent of the value of that diamond as released in terms of section 69 or section 69B (as the case may be). (2) Any fine imposed in terms of this section shall be paid by the exporter or importer concerned to the Regulator within 30 days of the date that fine was imposed. (3) Any money paid to the Regulator as described in subsection (2) shall be paid into the National Revenue Fund within seven days after receipt thereof.”.</p> <p data-bbox="753 1433 1225 1513">9. The Diamonds Act is hereby amended by the insertion after section 69A of the following section:</p> <p data-bbox="779 1541 1225 1595"><u>“Release of unpolished diamonds for import—</u></p> <p data-bbox="779 1623 1225 1698"><u>69B.</u> (1) The registering officer shall not release any person’s unpolished diamond for import unless—</p>	<p data-bbox="1250 297 1287 329">5</p> <p data-bbox="1250 433 1287 465">10</p> <p data-bbox="1250 569 1287 601">15</p> <p data-bbox="1250 705 1287 737">20</p> <p data-bbox="1250 840 1287 873">25</p> <p data-bbox="1250 976 1287 1009">30</p> <p data-bbox="1250 1112 1287 1144">35</p> <p data-bbox="1250 1248 1287 1280">40</p> <p data-bbox="1250 1384 1287 1416">45</p> <p data-bbox="1250 1519 1287 1552">50</p> <p data-bbox="1250 1655 1287 1688">55</p>

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Nomoro le ngwaga wa Molao	Setlhogi se se khutshwane	Katoloso ya tlabelolo kgotsa phediso
		<p>7. Molao wa Ditaemane o a tlabelolwa ka go tseengwa morago ga karolo ya 65 ya karolo e e latelang:</p> <p><u>“Tlabeloho le peothothwa ya ditaemane tse di sa phatshimisiwang tse di romelwang teng</u></p> <p>65A. (1) Motlankedi wa go kwadisa kgotsa motho yo mongwe yo a tlhophilweng ke Molaodi—</p> <p>(a) o tla tlabeloha; le</p> <p>(b) go ka lekanyetsa tlhothwa ya taemane nngwe le nngwe e e sa phatshimisiwang e e kwadiseditsweng go romelwateng jaaka go tlabelositswe mo karolong 61A le go netefatsa dintlha dingwe le dingwe tse di neilweng.”.</p>
		<p>8. Karolo ya 67 ya Molao wa Ditaemane e emelwa fano ka karolo e e latelang:</p> <p><u>“Kotlhao mo lebakeng la pharologano ya ditlhotlwa</u></p> <p>67. (1) Fa go na le pharologano ya tlhotlwa ya taemane nngwe le nngwe e e sa phatshimisiwang—</p> <p>(a) jaaka go totobaditswe mo poelong e e umakilweng mo karolong 61(2) mabapi le tlhotlwa ya taemane jaaka e reboletswe go romelwa ntle go ya ka karolo 69; kgotsa</p> <p>(b) jaaka go totobaditswe mo poelong e e umakilweng mo karolong 61A(2) tebang le tlhotlwa ya taemane eo, mo go gololweng ga yona go romelwa teng go ya ka karolo 69B, e feta diphesente di le 20, Molaodi o tla naya moromelantle kgotsa moromelateng yo a amegang kotlhano ya diphesente di le 20 tsa tlhotlwa ya taemane eo jaaka e golotswe go ya ka karolo 69 kgotsa karolo 69B (go ya ka fa go ntseng ka teng).</p> <p>(2) Kotlhao nngwe le nngwe e e filweng go ya ka karolo e, e tla duelwa ke moromelantle kgotsa moromelateng yo o maleba go Molaodi mo malatsing a le 30 a letlha le kotlhao e filweng mo go lona.</p> <p>(3) Tshetele nngwe le nngwe e e duetsweng Molaodi jaaka go tlabelositswe mo karolwaneng ya (2) e tla duelwa mo Letloleng la Letseno la Bosetshaba mo malatsing a le supa morago ga go amogelwa ga yona.”.</p>
		<p>9. Molao wa Ditaemane o tlabelolwa fano ka go tseengwa morago ga karolo 69A ya karolo e e latelang:</p> <p><u>“Go gololwa ga ditaemane tse di sa polišiwang go romelwateng</u></p> <p>69B. (1) Motlankedi wa kwadiso ga a ne a golola taemane e e sa phatshimisiwang ya motho ope go romelwateng kwa ntle ga go re—</p>

No. and year of law	Short title	Extent of amendment or repeal	
		<p><u>(a) that unpolished diamond was registered for import as described in section 61A;</u> <u>(b) all fines imposed on that person in terms of this Act have been paid;</u> <u>(c) the provisions of any other law relating to the import of that unpolished diamond have been complied with;</u> <u>(d) that unpolished diamond has been made up in a parcel in such manner as the registering officer may determine; and</u> <u>(e) the prescribed certificate, which certifies that the unpolished diamond for import has been handled in a manner that satisfies the requirements of the Kimberly Process Certification Scheme, accompanies the parcel contemplated in paragraph (d).</u> <u>(2) The registering officer shall release an unpolished diamond for import by sealing the parcel contemplated in subsection (1)(d) with the seal of the Regulator.”</u></p>	5 10 15 20
Act No. 29 of 2005	Diamonds Amendment Act, 2005	<p>1. Section 61 of the Diamonds Amendment Act is hereby amended by the insertion after subsection (2) of the following subsection:</p> <p><u>“(2)(A) Notwithstanding subsection (1), any exporter that desires to register any unpolished diamond for export that pursuant to section 74 is not subject to section 48A shall at any diamond exchange and export centre furnish the registering officer with a return on the prescribed form in respect of that diamond specifying the value of that diamond and declaring that the value so specified is to the best of his or her knowledge and belief the fair market value of that diamond.”</u></p> <p>2. The Diamonds Amendment Act is hereby amended by the repeal of sections 66 and 68.</p> <p>3. Section 69 of the Diamonds Amendment Act is hereby amended by the insertion after subsection (2) of subsection (3):</p>	25 30 35 40

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Nomoro le ngwaga wa Molao	Setlhogi se se khutshwane	Katoloso ya tthabololo kgotsa phediso
		<p>(a) <u>taemane ya go nna jalo e e sa phatshimisiwang e bo e ne e kwadiseditswe go romelwateng jaaka go tthalositswe mo karolong 61A;</u> 5</p> <p>(b) <u>dikothao tsotlhe tse di filweng motho yoo go ya ka Molao o di duetswe;</u></p> <p>(c) <u>ditshiamelo tsa molao mongwe le mongwe tse di amanang le go romelwateng ga taemane ya go nna jalo e e sa phatshimisiwang di diragaditswe;</u> 10</p> <p>(d) <u>taemane e e sa phatshimisiwang e dirilwe phasela ka mokgwa o o ka tlhomamisiwang ke motlhankedi wa kwadiso; mme</u> 15</p> <p>(e) <u>setifikeiti se se beilweng se se netefatsang go re taemane e e sa phatshimisiwang e e romelwateng e tshwerwe ka mokgwa o o kgotsofatsang ditlhokego tsa Sekema sa Sertifikeiti sa go dira sa Kimberley se pata phasela e e akantsweng mo temaneng ya (d).</u> 20</p> <p>(2) <u>Motlhankedi wa kwadiso o tla golola taemane e e sa phatshimisiwang go romelwanteng ka go phuthela phasela e e akantsweng mo karolwaneng (1)(d) ka sephuthedi sa Molaodi.”.</u> 25</p>
Molao wa Nomoro ya 29 wa 2005	Molao o o Tlhabolotsweng wa Ditaemane, 2005	<p>1. Karolo ya 61A ya Tlhabololo ya Molao wa Ditaemane e tthabololwa fano ka go tsennngwa morago ga karolwana (2) ya karolwana e e latelang: 30</p> <p>“<u>(2)(A) Le fa go na le karolwana (1) moromelantle mongwe le mongwe yo a eletsang go kwadisa taemane nngwe le nngwe e e sa phatshimisiwang jaaka thomelwantle go ya ka karolo 74 mme a sa tshwanelwa ke karolo 48A o tla naya motlhankedi wa kwadiso mo lefelong lengwe le lengwe la thefosanyo le thomelwantle poclo mo foromong e e beilweng tebang le taemane eo, e e supang tlhohlwa ya taemane eo le go tthagisa tlhohlwa eo, e go yang ka kitso le tumelo ya gagwe e leng tlhohlwa e e lolameng ya mmara ya taemane eo.”.</u> 40</p> <p>2. Molao o o Tlhabolotsweng wa Ditaemane o tthabololwa fano ka go phimolwa ga dikarolo 66 le 68. 45</p> <p>3. Karolo 69 ya Molao o o Tlhabolotsweng wa Ditaemane o tthabololwa fano ka go tsennngwa morago ga karolwana (2) ya karolwana (3): 50</p>

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DIAMOND EXPORT LEVY (ADMINISTRATION)
ACT, 2007

No. and year of law	Short title	Extent of amendment or repeal	5
		<p>“(3) Any packet contemplated in subsection (2) may not be exported from the Republic if a bill of entry delivered in terms of section 38(3)(a) of the Customs and Excise Act, 1964 (Act No. 91 of 1964) is not delivered in respect of that packet within 10 business days of the date the Regulator released that packet.”.</p>	10
Act No. 30 of 2005	Diamonds Second Amendment Act, 2005	<p>The Diamonds Second Amendment Act is hereby amended by the insertion after section 74 of the following section:</p> <p>“Relief for certificated purchases—</p> <p>74A. Section 48A will not apply to any person in respect of any unpolished diamond that was purchased by that person pursuant to section 6 of the Levy Bill to the Diamond Export Levy Bill.”.</p>	15
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Nomoro le ngwaga wa Molao	Setlhogi se se khutshwane	Katoloso ya tlhabololo kgotsa phediso	
		<p>“(3) <u>Pakete nngwe le nngwe e e akantsweng mo karolwaneng (2) ga ya tshwanela nna tekanyo e e tswang mo Repaboliking fa melawana ya go tsema e e rometsweng go ya ka karolo 38(3)(a) ya Molao wa Makgetho le ditirelo tsa Melelwane, 1994 (Molao wa Nomoro ya 91 wa 1964) ga ya romelwa mabapi le pakete eo mo malatsing a le 10 a letlha le Molaodi a golotseng pakete ka lona.</u>”.</p>	5 10
Molao wa Nomoro ya 30 wa 2005	Molao o o Tlhabolotsweng la Bobedi wa Ditaemane, 2005	<p>Molao o o Tlhabolotsweng la Bobedi wa Ditaemane o tlhabololwa fano ka go tsengwa morago ga karolo 74 ya karolo e e latelang:</p> <p><u>“Namolo ya ditheko tse di nang le setifikeiti</u></p> <p>74A. <u>Karolo 48A ga e ne e dira mo mothong mongwe le mongwe tebang le taemane nngwe le nngwe e e sa phatshimisiwang e e rekilweng ke motho go ya ka karolo 6 ya Molaotlomo wa Levy ya Molaotlomo wa Lekgethwana la Thomelontle ya Taemane.</u>”.</p>	15 20 25 30