



# STAATSKOERANT

## VAN DIE REPUBLIEK VAN SUID-AFRIKA

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### REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

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[No. 6590

DEPARTEMENT VAN DIE EERSTE MINISTER

DEPARTMENT OF THE PRIME MINISTER

No. 1583.

18 Julie 1979.

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

No. 111 van 1979: Wysigingswet op Verkoopbelasting, 1979.

No. 1583.

18 July 1979.

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

No. 111 of 1979: Sales Tax Amendment Act, 1979.

Act No. 111, 1979

SALES TAX AMENDMENT ACT, 1979.

**GENERAL EXPLANATORY NOTE:**

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

Words underlined with solid line indicate insertions in existing enactments.

# ACT

To amend the Sales Tax Act, 1978, so as to define or further define certain expressions; to further regulate the exercise of powers conferred by the said Act; to extend the liability for sales tax in relation to the certain application of certain goods, property or assets; to make new provision for exemption from sales tax, for the determination of gross value and taxable value for the purposes of the said Act and for the recovery of sales tax from purchasers by auctioneers and vendors; to authorize the disclosure of certain information regarding vendors whose registration certificates have been cancelled; to provide for the extension of the period within which sales tax has to be paid, for the irrecoverableness of sales tax, interest and penalties in certain circumstances in respect of past transactions or events, for further restrictions regarding refunds of sales tax, penalties or interest paid, for the recovery by certain contractors of sales tax borne by them in respect of certain taxable services and for tax relief to certain diplomatic or consular missions; to further regulate the registration of certain goods required under certain laws; to extend the provisions regarding offences; and to amend Schedules 1 to 5 to the said Act; and to provide for matters connected therewith.

*(Afrikaans text signed by the State President.)  
(Assented to 2 July 1979.)*

**BE IT ENACTED** by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

Amendment of  
section 1 of  
Act 103 of 1978.

1. (1) Section 1 of the Sales Tax Act, 1978 (hereinafter referred to as the principal Act), is hereby amended—
  - (a) by the substitution for subparagraph (i) of paragraph (b) of the definition of "connected person" of the following subparagraph:
    - (i) any person in relation to whom the specified company is under the provisions of paragraph (a) 5
    - (ii) a connected person and any company which is under the said provisions a connected person in relation to the said person; or";
  - (b) by the substitution for paragraph (a) of the definition of "enterprise" of the following paragraph: 10
    - "(a) sales of goods are concluded, lease considerations are derived under financial leases, rental considerations are derived under rental agreements, taxable services (other than any taxable service the taxable 15

## ALGEMENE VERDUIDELIKENDE NOTA:

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

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

## WET

Tot wysiging van die Verkoopbelastingwet, 1978, ten einde sekere uitdrukkings te omskryf of nader te omskryf; die uitoefening van bevoegdhede by genoemde Wet verleen, verder te reël; die aanspreeklikheid vir verkoopbelasting met betrekking tot die sekere aanwending van sekere goed, eiendom of bates uit te brei; nuwe voorsiening te maak vir vrystelling van verkoopbelasting, vir die vasstelling van bruto waarde en belasbare waarde by die toepassing van genoemde Wet en vir die verhaal van verkoopbelasting op kopers deur afslaers en onderne-  
mers; magtiging te verleen vir die openbaarmaking van sekere inligting betreffende ondernemers wie se registra-  
siesertifikate ingetrek is; voorsiening te maak vir die verlenging van die tydperk waarbinne verkoopbelasting betaal moet word, vir die onverhaalbaarheid van ver-  
koopbelasting, rente en boetes onder sekere omstandig-  
hede ten opsigte van transaksies of gebeurtenisse in die verlede, vir verdere beperkings betreffende terugbeta-  
lings van verkoopbelasting, boetes of rente wat betaal is, vir die verhaal deur sekere kontrakteurs van verkoopbe-  
lasting deur hulle gedra ten opsigte van sekere belasbare dienste en vir belastingverligting aan sekere diplomatieke of konsulêre sendings; die registrasie van sekere goed wat ingevolge sekere wette vereis word, verder te reël; die bepalings betreffende oortredings uit te brei; en om Bylaes 1 tot 5 by genoemde Wet te wysig; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Staatspresident geteken.)  
(Goedgekeur op 2 Julie 1979.)

**D**AAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. (1) Artikel 1 van die Verkoopbelastingwet, 1978 (hieronder 5 die Hoofwet genoem), word hierby gewysig—  
(a) deur na die omskrywing van „belastingtydperk” die volgende omskrywing in te voeg:

Wysiging van  
artikel 1 van  
Wet 103 van 1978.

„bepaalde land’ Botswana, Lesotho, Swaziland, die gebied Suidwes-Afrika of enige staat waarvan die gebied voorheen deel van die Republiek uitgemaak het”;

- (b) deur paragraaf (a) van die omskrywing van „onderneming” deur die volgende paragraaf te vervang:

„(a) verkope van goed gesluit, bruikhuurvergoedings ingevolge bruikhure verkry, huurvergoedings ingevolge huurooreenkomste verkry, belasbare dienste (behalwe ’n belasbare diens waarvan die

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- value of which is exempt from tax under section 6  
(1) (sA)) are rendered, or board and lodging or accommodation is supplied; or”;
- (c) by the insertion after paragraph (c) of the definition of “enterprise” of the following paragraph: 5  
“(cA) rock-breaking services or refinery services are rendered as contemplated in Division IIIA of Schedule 2, or any of the services referred to in paragraphs (a) to (f) of Division IVA of that Division;”;
- (d) by the substitution for the definition of “exported” of the following definition: 10  
“‘exported’, in relation to any goods means—  
(a) as respects a seller under a sale of such goods—  
[ (a) ] (i) sold and consigned or sold and delivered by the seller to a purchaser at an address outside the Republic; or  
[ (b) ] (ii) sold and delivered by the seller to the 20 owner or charterer of any foreign-going ship or foreign-going aircraft for use in such ship or aircraft; or  
[ (c) ] (iii) sold and delivered by the seller to any person in the Republic for conveyance 25 forthwith to any place outside the Republic, if such person satisfies the seller of such goods so delivered that he carries on any professional practice or any commercial, industrial, farming, fishing, forestry, 30 mining, quarrying or other business operations at the said place and that such goods are required for the purposes of such [business] practice or operations and are intended for resale, use or 35 consumption, as the case may be, at that place; [or  
(d) shipped or conveyed to the Republic for transshipment or conveyance to any place outside the Republic;] 40  
(b) as respects a seller under a sale concluded on or after the date of promulgation of the Sales Tax Amendment Act, 1979, in respect of any goods described in section 35 and in relation to which the provisions of paragraph (a) of this definition do not apply, sold and delivered 45 by the seller to any person in the Republic for conveyance to his address outside the Republic, if the relevant law referred to in the said section does not require that in consequence of the change of ownership such goods be 50 registered in the Republic; and  
(c) as respects any person who holds such goods, removed from the Republic by such person otherwise than in consequence of any sale 55 referred to in the preceding provisions of this definition;”;
- (e) by the deletion of paragraph (b) of the definition of “sale”;
- (f) by the substitution for paragraph (i) of the definition of “sale” of the following paragraph: 60  
“(i) any such agreement or transaction in respect of goods which are situated outside the Republic if the goods are permanently situated outside the Republic [or are disposed of under such agreement or 65



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belasbare waarde van belasting vrygestel is in-  
gevolge artikel 6 (1) (sA) gelewer of kos en  
inwoning of huisvesting verskaf word; of”;

(c) deur die volgende paragraaf na paragraaf (c) van die  
omskrywing van „onderneming” in te voeg:

„(cA) klipbreek- of raffinaderydienste gelewer word  
soos in Afdeling IIIA van Bylae 2 beoog, of enige  
diens bedoel in paragrawe (a) tot (f) van Afdeling  
IVA van daardie Bylae gelewer word soos in daardie  
Afdeling beoog;”;

(d) deur die omskrywing van „uitgevoer” deur die vol-  
gende omskrywing te vervang:

„uitgevoer”, met betrekking tot goed—

(a) met betrekking tot ’n verkoper ingevolge ’n  
verkoop van bedoelde goed—

【(a)】 (i) verkoop en versend of verkoop en ge-  
lewer deur die verkoper aan ’n koper by ’n  
adres buite die Republiek; of

【(b)】 (ii) verkoop en gelewer deur die verkoper aan  
die eienaar of bevrachter van ’n skip op  
vreemde vaart of lugvaartuig op vreemde  
vaart vir gebruik in sodanige skip of  
lugvaartuig; of

【(c)】 (iii) verkoop en gelewer deur die verkoper aan  
’n persoon in die Republiek vir onmiddel-  
like vervoer na ’n plek buite die Repu-  
bliek, mits bedoelde persoon die verkoper  
van bedoelde aldus gelewerde goed  
tevrede stel dat hy op bedoelde plek  
【sake doen】 ’n professionele praktyk  
of enige kommersiële, industriële, boer-  
dery-, vissery-, bosbou-, mynbou-, steen-  
groef- of ander besigheidsbedrywighede  
dryf en dat bedoelde goed vir die doel-  
eindes van bedoelde 【sake】 praktyk of  
bedrywighede benodig is en vir herver-  
koop, gebruik of verbruik, na gelang van  
die geval, op daardie plek bestem is; 【of

(d) verskeep of vervoer na die Republiek vir  
herverskeping of vervoer na ’n plek buite  
die Republiek;】

(b) met betrekking tot ’n verkoper ingevolge ’n

verkoop gesluit op of na die datum van  
afkondiging van die Wysigingswet op die  
Verkoopbelastingwet, 1979, ten opsigte van  
goed in artikel 35 beskryf en met betrekking  
waartoe die bepalings van paragraaf (a) van  
hierdie omskrywing nie van toepassing is nie,  
verkoop en gelewer deur die verkoper aan ’n  
persoon in die Republiek vir vervoer na ’n  
adres buite die Republiek, indien die betrokke  
wet bedoel in daardie artikel nie eis dat ten  
gevolge van die verandering van eiendomsreg  
bedoelde goed in die Republiek geregistreer  
moet word nie; en

(c) met betrekking tot ’n persoon wat bedoelde  
goed besit, uit die Republiek deur bedoelde  
persoon weggeneem behalwe ten gevolge van  
’n verkoop bedoel in die voorafgaande bepa-  
lings van hierdie omskrywing;”;

(e) deur subparagraaf (i) van paragraaf (b) van die  
omskrywing van „verbonde persoon” deur die volgende  
subparagraaf te vervang:

„(i) ’n persoon met betrekking tot wie die aangeduide  
maatskappy ingevolge die bepalings van paragraaf

(a) (ii) ’n verbonde persoon is en ’n maatskappy

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**transaction in order to be imported into the Republic];**”;

- (g) by the substitution for paragraph (iii) of the definition of “sale” of the following paragraph:

“(iii) any cession of the rights of a lessor under a financial lease or rental agreement to any person, other than the lessee under such lease or agreement or any person who is a connected person in relation to such lessee;”;

- (h) by the substitution for paragraph (a) of the definition of “seller” of the following paragraph:

“(a) in relation to a sale (other than a sale of goods concluded by an auctioneer on behalf of another person), means the party who under such sale sells, grants, donates, cedes, exchanges or otherwise disposes of goods **[or who produces, fabricates, processes, prints or imprints goods as contemplated in paragraph (b) of the definition of ‘sale’ in this section]** or who furnishes or serves any meal, refreshment, food or drink as contemplated in paragraph (c) of **[that]** the definition of ‘sale’ in this section or from whom the ownership of goods passes or is to pass as contemplated in paragraph (d) of that definition, and in relation to a sale of goods concluded by an auctioneer on behalf of another person, such other person, and the expressions ‘sells’ and ‘sold’ shall be construed accordingly; or;”;

- (i) by the insertion after the definition of “seller” of the following definition:

“‘specified country’ means Botswana, Lesotho, Swaziland, the territory of South West Africa or any country the territory of which formerly formed part of the Republic;”.

(2) The amendments effected by paragraphs (b), (e) and (h) of subsection (1) shall come into operation on 1 August 1979.

Amendment of section 3 of Act 103 of 1978.

2. Section 3 of the principal Act is hereby amended by the addition of the following subsection:

“(4) Where any decision has been given by the Secretary to any person to the effect that such person is required or not required to be registered as a vendor under the provisions of this Act or as to the nature of any transaction concluded by such person and such decision is subsequently withdrawn, the withdrawal of the decision shall not affect the liability or non-liability of such person for the payment of any amount of tax payable or not payable in consequence of such decision in relation to any transaction concluded or event which occurred before the withdrawal of the decision, provided such decision was accepted by the said person and all the material facts were known to the Secretary when the decision was given.”.

Amendment of section 5 of Act 103 of 1978.

3. (1) Section 5 of the principal Act is hereby amended—

- (a) by the substitution for paragraph (h) of subsection (1) of the following paragraph:

“(h) (i) goods **[(being goods acquired by any person in carrying on any enterprise (other than goods acquired by him under a sale in respect of which he has borne such tax), or goods manufactured, assembled or pro-**

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wat ingevolge genoemde bepalings 'n verbonde  
persoon met betrekking tot genoemde persoon is;  
of”;

- (f) deur paragraaf (b) van die omskrywing van „verkoop”  
5 te skrap;
- (g) deur paragraaf (i) van die omskrywing van „verkoop”  
deur die volgende paragraaf te vervang:
- „(i) enige bedoelde ooreenkoms of transaksie ten  
10 opsigte van goed wat buite die Republiek geleë is  
indien die goed permanent buite die Republiek  
geleë is **[of van die hand gesit word ingevolge  
bedoelde ooreenkoms of transaksie om in die  
Republiek ingevoer word];**”;
- (h) deur paragraaf (iii) van die omskrywing van „verkoop”  
15 deur die volgende paragraaf te vervang:
- „(iii) 'n sessie van die regte van 'n verhuurder ingevolge  
'n bruikhuur of huurooreenkoms aan 'n persoon  
behalwe die koper ingevolge bedoelde huur of  
ooreenkoms of 'n persoon wat 'n verbonde persoon  
20 met betrekking tot bedoelde persoon is;” en
- (i) deur paragraaf (a) van die omskrywing van „verkoper”  
deur die volgende paragraaf te vervang:
- „(a) met betrekking tot 'n verkoop (behalwe 'n verkoop  
25 van goed gesluit deur 'n afslaer ten behoeve van 'n  
ander persoon), die party wat kragtens bedoelde  
verkoop goed verkoop, toeken, skenk, seeder,  
verruil of op 'n ander wyse afstaan **[of wat goed  
produseer, vervaardig, verwerk, druk of afdruk  
30 soos in paragraaf (b) van die omskrywing van  
,verkoop' in hierdie artikel beoog]** of wat enige  
maaltyd, verversing, voedsel of drankie verskaf of  
bedien soos in paragraaf (c) van **[daardie]** die  
omskrywing van „verkoop’ in hierdie artikel beoog  
35 of van wie eiendomsreg ten opsigte van goed  
oorgaan of oorgegaan staan te word soos in  
paragraaf (d) van daardie omskrywing beoog, en,  
met betrekking tot 'n verkoop van goed gesluit deur  
'n afslaer ten behoeve van 'n ander persoon,  
40 daardie ander persoon, en word die uitdrukking  
,verkoop’, as 'n werkwoord, dienooreenkomstig  
uitgelê; of”.

(2) Die wysigings deur paragrawe (b), (f) en (i) van subartikel  
(1) aangebring, tree op 1 Augustus 1979 in werking.

2. Artikel 3 van die Hoofwet word hierby gewysig deur die  
45 volgende subartikel by te voeg:

Wysiging van  
artikel 3 van  
Wet 103 van 1978.

- „(4) Waar 'n beslissing deur die Sekrêtaris aan 'n persoon  
gegee is ten effekte dat bedoelde persoon as 'n ondernemer  
ingevolge die bepalings van hierdie Wet geregistreer moet  
word of nie geregistreer moet word nie of aangaande die aard  
50 van 'n transaksie deur bedoelde persoon gesluit en bedoelde  
beslissing daarna ingetrek is, raak die intrekking van die  
beslissing nie die aanspreeklikheid of nie-aanspreeklikheid  
van bedoelde persoon vir die betaling van 'n bedrag aan  
belasting wat betaalbaar is of nie betaalbaar is nie as gevolg  
55 van bedoelde beslissing met betrekking tot 'n transaksie wat  
gesluit is of 'n gebeurtenis wat plaasgevind het voor die  
intrekking van die beslissing, mits bedoelde beslissing deur  
genoemde persoon aanvaar is en al die ter sake dienende feite  
aan die Sekrêtaris bekend was toe die beslissing gegee is.”

60 3. (1) Artikel 5 van die Hoofwet word hierby gewysig—  
(a) deur paragraaf (h) van subartikel (1) deur die volgende  
paragraaf te vervang:

Wysiging van  
artikel 5 van  
Wet 103 van 1978.

- „(h) (i) goed **[(synde goed wat deur iemand by  
65 die bedryf van 'n onderneming verkry is  
(behalwe goed deur hom verkry ingevolge  
'n verkoop ten opsigte waarvan hy daardie  
belasting gedra het) of goed vervaardig,**

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duced by any person in carrying on any enterprise) acquired by any person in carry-

ing on any enterprise or leased property held under a financial lease concluded in the course of any enterprise carried on by any person, but excluding—

(aa) goods acquired by such person under a sale if he has borne tax in respect of the taxable value of such sale; or

(bb) goods imported into the Republic by such person if he has borne tax in respect of the taxable value of such goods; or

(cc) leased property held by such person under a financial lease if he has borne tax in respect of the taxable value of such property; or

(ii) goods manufactured, assembled or produced by any person in carrying on any manufacturing enterprise; or

(iii) assets of the nature described in paragraph 1 (b) (ii) of Schedule 1 which have been erected, constructed, assembled or installed by any person in carrying on any enterprise in the course of which services relating to assets of the said nature are rendered,

which are applied on or after the said date by such person to his private or domestic use or consumption or for the use or consumption thereof in such enterprise or for the use or consumption of any other person or for the purposes of any other enterprise carried on by [him] the person who has so applied such goods or assets.”; and

(b) by the insertion after subsection (1) of the following subsection:

“(1A) The provisions of subsection (1) (h) shall not apply in respect of goods acquired by any person under a sale or by way of importation into the Republic before the commencement date where such goods were so acquired by that person in carrying on any mining or quarrying enterprise and are applied by him for the use or consumption thereof in such enterprise.”.

(2) The amendment effected by subsection (1) (b) shall be deemed to have come into operation on 3 July 1978.

Amendment of  
section 6 of  
Act 103 of 1978.

4. (1) Section 6 of the principal Act is hereby amended—

(a) by the substitution in subsection (1) for the words preceding paragraph (a) of the following words:

“(1) The tax [will] shall not be payable in respect of any taxable value which, but for the provisions of this section, would be determinable in respect of the following, namely—”;

(b) by the substitution for paragraph (a) of subsection (1) of the following paragraph:

“(a) (i) the sale of goods which are exported from the Republic and any taxable service referred to in paragraph 1 of Schedule 1 which is rendered in respect of such goods within a period of twelve months after the date of such sale;

(ii) the sale of goods which are situated outside the Republic by any seller who is resident or carries on business outside the Republic (other

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gemonteer of geproduseer deur iemand by die bedryf van 'n onderneming) wat deur

5 iemand by die bedryf van 'n onderneming verkry is of verhuurde eiendom besit in-gevolge 'n bruikhuur gesluit in die loop van 'n onderneming deur iemand bedryf, maar uitgesonderd—

10 (aa) goed deur so iemand in-gevolge 'n verkoop verkry indien hy belasting ten opsigte van die belasbare waarde van bedoelde goed gedra het; of

15 (bb) goed deur so iemand in die Republiek ingevoer indien hy belasting ten opsigte van die belasbare waarde van bedoelde goed gedra het; of

20 (cc) verhuurde eiendom deur so iemand in-gevolge 'n bruikhuur besit indien hy belasting ten opsigte van die belasbare waarde van bedoelde eiendom gedra het; of

(ii) goed vervaardig, gemonteer of geproduseer deur iemand by die bedryf van 'n vervaardigingsonderneming; of

25 (iii) bates van die aard in paragraaf 1 (b) (ii) van Bylae 1 beskryf wat opgerig, gekonstrueer, gemonteer of geïnstalleer word deur iemand by die bedryf van 'n onderneming in die loop waarvan diens met betrekking tot bates van genoemde aard gelever word,

30 wat op of na genoemde datum deur so iemand aangewend word vir sy private of huishoudelike gebruik of verbruik of vir die gebruik of verbruik daarvan in bedoelde onderneming of vir die gebruik of verbruik van iemand anders of vir die doeleindes van 'n ander onderneming. **[wat]** deur **[hom]** die persoon bedryf **[word]** wat bedoelde goed of bates aldus aangewend het.”; en

(b) deur na subartikel (1) die volgende subartikel in te voeg:

40 „(1A) Die bepalinge van subartikel (1) (h) is nie van toepassing nie ten opsigte van goed deur iemand in-gevolge 'n verkoop of by wyse van invoer in die Republiek voor die aanvangsdatum verkry waar bedoelde goed deur so iemand by die bedryf van 'n mynbou- of steengroefonderneming aldus verkry is en deur hom vir die gebruik of verbruik daarvan in bedoelde onderneming aangewend word.”.

(2) Die wysiging deur subartikel (1) (b) aangebring, word geag op 3 Julie 1978 in werking te getree het.

4. (1) Artikel 6 van die Hoofwet word hierby gewysig—

50 (a) deur in subartikel (1) die woorde wat paragraaf (a) in die Engelse teks voorafgaan deur die volgende woorde te vervang:

„(1) The tax **[will]** shall not be payable in respect of any taxable value which, but for the provisions of this section, would be determinable in respect of the following, namely—”;

55 (b) deur paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang:

60 „(a) (i) die verkoop van goed wat uit die Republiek uitgevoer word en 'n belasbare diens vermeld in paragraaf 1 van Bylae 1 wat ten opsigte van bedoelde goed binne 'n tydperk van twaalf maande na die datum van bedoelde verkoop gelever word;

65 (ii) die verkoop van goed wat buite die Republiek geleë is deur 'n verkoper wat buite die Republiek woonagtig is of sake doen (behalwe

Wysiging van artikel 6 van Wet 103 van 1978.



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than any sale of such goods in the ordinary course of any enterprise carried on by the seller in the Republic) if such goods are intended for shipment or conveyance to any purchaser thereof at an address in the Republic;";

- (c) by the deletion of subparagraph (ii) of paragraph (b) of subsection (1);
- (d) by the addition to paragraph (b) of subsection (1) of the following subparagraph: 10  
 "(iv) any taxable service referred to in paragraph 1 (b A) of Schedule 1 which is rendered to any registered vendor carrying on the enterprise of a banker or financier in respect of any machinery or plant referred to in paragraph 1 (a) of Schedule 4, if such machinery or plant is intended to be let by such vendor under a financial lease in the ordinary course of such enterprise."; 15
- (e) by the substitution for paragraph (d) of subsection (1) of the following paragraph: 20  
 "(d) the sale of electricity, gas or water when delivered to purchasers **through mains, lines, pipes, furrows or canals or from tankers or in barrels or drums**—  
 (i) in the case of electricity, through mains, 25  
cables or lines;  
 (ii) in the case of gas, through mains or pipes;  
 (iii) in the case of water, through mains, pipes, furrows or canals or from tankers or in barrels or drums;"; 30
- (f) by the substitution for paragraph (e) of subsection (1) of the following paragraph:  
 "(e) **[(i)]** the sale of fuel—  
 (i) to any authorized undertaker as defined in the Electricity Act, 1958 (Act No. 40 of 1958), or 35  
 any department or authority referred to in section 23 (1) (a) or (b) of that Act if such fuel is to be used by such undertaker, department or authority directly in the generation of electricity; 40  
 (ii) **[the sale of fuel]** to any producer of gas for consumption by the general public, if such fuel is to be used by such producer directly in the production of such gas; or  
 (iii) to the Rand Water Board referred to in the 45  
Rand Water Board Statutes (Private) Act, 1950 (Act No. 17 of 1950), if such fuel is to be used by such board directly in the generation of electricity for the purposes of its water works or water supply systems;"; 50
- (g) by the substitution for subparagraph (i) of paragraph (f) of subsection (1) of the following subparagraph:  
 "(i) such goods are intended to be let by the vendor—  
 (aa) under a financial lease (other than a financial lease referred to in paragraph (l) ) concluded in 55  
 the ordinary course of the vendor's enterprise; or  
 (bb) under a financial lease referred to in paragraph (l) concluded in the ordinary course of the  
 vendor's enterprise where such goods are to be 60  
 used exclusively in any country outside the

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- 5 'n verkoop van bedoelde goed in die gewone loop van 'n onderneming deur die verkoper in die Republiek gedryf) indien bedoelde goed vir verskeping of vervoer aan 'n koper daarvan by 'n adres in die Republiek bestem is;";
- (c) deur subparagraaf (ii) van paragraaf (b) van subartikel (1) te skrap;
- (d) deur die volgende paragraaf by paragraaf (b) van subartikel (1) te voeg:
- 10 „(iv) 'n belasbare diens bedoel in paragraaf 1 (bA) van Bylae 1 wat gelewer word aan 'n geregistreerde ondernemer wat die onderneming van 'n bankier of finansier dryf ten opsigte van masjinerie of installasie bedoel in paragraaf 1 (a) van Bylae 4, indien
- 15 bedoelde masjinerie of installasie bestem is om deur bedoelde ondernemer ingevolge 'n bruikhuur in die gewone loop van bedoelde onderneming verhuur te word.”
- (e) deur paragraaf (d) van subartikel (1) deur die volgende paragraaf te vervang:
- 20 „(d) die verkoop van elektrisiteit, gas of water wanneer dit aan kopers **[deur hoofkabels of -leidings, kabels, pype, vore of kanale of uit tenkwaens of in vate of dromme]** gelewer word—
- 25 (i) in die geval van elektrisiteit, deur hoofleidings, kabels of lyne;
- (ii) in die geval van gas, deur hoofleidings of pype;
- 30 (iii) in die geval van water, deur hoofleidings, pype, vore of kanale of uit tenkwaens of in vate of dromme;";
- (f) deur paragraaf (e) van subartikel (1) deur die volgende paragraaf te vervang:
- 35 „(e) **[(i)]** die verkoop van brandstof—
- (i) aan 'n gemagtigde ondernemer soos in die Elektrisiteitswet, 1958 (Wet No. 40 van 1958), omskryf, of aan 'n departement of bestuur bedoel in artikel 23 (1) (a) of (b) van daardie Wet indien bedoelde brandstof deur bedoelde ondernemer, departement of bestuur regstreeks vir die opwekking van elektrisiteit gebruik staan te word;
- 40 (ii) **[die verkoop van brandstof]** aan 'n produsent van gas vir verbruik deur die algemene publiek, indien bedoelde brandstof deur bedoelde produsent regstreeks by die produksie van bedoelde gas aangewend staan te word; of
- 45 (iii) aan die Randwaterraad bedoel in die Private Wet op die Randwaterraadstatute, 1950 (Wet No. 17 van 1950), indien bedoelde brandstof deur bedoelde raad regstreeks vir die opwekking van elektrisiteit gebruik staan te word vir die doeleindes van sy stelsels van waterwerke of waterverskaffing;";
- 50
- 55 (g) deur subparagraaf (i) van paragraaf (f) van subartikel (1) deur die volgende subparagraaf te vervang:
- „(i) bedoelde goed bestem is om deur die ondernemer verhuur te word—
- 60 (aa) ingevolge 'n bruikhuur (behalwe 'n bruikhuur in paragraaf (l) bedoel) in die gewone loop van die ondernemer se onderneming gesluit **[verhuur te word]**; of
- (bb) ingevolge 'n bruikhuur bedoel in paragraaf (l) wat in die gewone loop van die ondernemer se onderneming gesluit word waar bedoelde goed uitsluitlik gebruik staan te word in 'n land
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## SALES TAX AMENDMENT ACT, 1979.

Republic in which a sales tax or substantially similar tax is levied on the rentals under such lease or in respect of the value of such goods or the importation thereof into such country, and such goods are goods described in section 35 in respect of which registration is not required under the relevant law referred to in that section or such goods consist of machinery or plant which will have a fixed location in such country; or”;

(h) by the substitution for paragraph (g) of subsection (1) of the following paragraph:

“(g) the sale of trading stock by any vendor (other than a registered vendor) in the ordinary course of carrying on any enterprise, if—

(i) the gross receipts or accruals of such enterprise during the latest completed year of assessment of the vendor under the Income Tax Act (but excluding any amount derived from any transaction which, by virtue of the provisions of subparagraph (bb), (cc), (dd) or (ee) of paragraph (c) of the definition of ‘sale’ in section 1, is deemed not to be a sale) have not exceeded the sum of R5 000; and

(ii) **[the]** such gross receipts or accruals of such enterprise during the period (other than a full period of twelve months) ensuing after the end of such year have not exceeded such sum:

Provided that where **[the]** such gross receipts or accruals of the enterprise for such ensuing period have exceeded the said sum and the vendor has, within a period of thirty days thereafter or such further period as the Secretary may regard as reasonable in the circumstances, notified the Secretary of the change in his circumstances as required by section 12 (5), the exemption conferred by this paragraph in respect of sales by the vendor shall, subject to compliance with the provisions of section 11 (4), not be deemed to have ceased to apply by reason of the fact that such receipts or accruals have exceeded the said sum, but shall continue to apply in respect of sales of goods concluded by the vendor during the period ending on the date fixed by the Secretary under section 11 (4);”;

(i) by the substitution for paragraph (j) of subsection (1) of the following paragraph:

“(j) the sale of goods constituting assets of any enterprise or any other commercial, financial, industrial, mining, quarrying, farming, forestry or fishing concern or of any professional practice if, under the agreement whereby the sale is effected, such enterprise, other concern or practice is, together with all the assets thereof (excluding any fixed property or book debt, or any other asset which the Secretary having regard to the circumstances may approve), disposed of to the purchaser as a going concern;”;

(j) by the insertion after paragraph (m) of subsection (1) of the following paragraph:

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buite die Republiek waarin 'n verkoopbelasting of 'n wesenlik soortgelyke belasting op die huurgelde kragtens bedoelde bruikhuur of ten opsigte van die waarde van bedoelde goed of die invoer daarvan in bedoelde land gehef word, en bedoelde goed goed is wat in artikel 35 beskryf word ten opsigte waarvan registrasie nie ingevolge die betrokke wet bedoel in daardie artikel vereis word nie of bedoelde goed uit masjinerie of installasie wat 'n vaste plekbeplasing in bedoelde land sal hê, bestaan, of'';

(h) deur paragraaf (g) van subartikel (1) deur die volgende paragraaf te vervang:

„(g) die verkoop van handelsvoorraad deur 'n ondernemer (behalwe 'n geregistreerde ondernemer) in die gewone loop van die bedryf van 'n onderneming, indien—

(i) die bruto ontvangste of toevallings van daardie onderneming gedurende die jongste voltooide jaar van aanslag van die ondernemer ingevolge die Inkomstebelastingwet (maar uitgesonderd 'n bedrag verkry uit 'n transaksie wat, op grond van die bepalings van subparagraaf (bb), (cc), (dd) of (ee) van die omskrywing van 'verkoop' in artikel 1, geag nie 'n verkoop te wees nie) nie die bedrag van R5 000 oorskry het nie; en

(ii) **[die]** sodanige bruto ontvangste of toevallings van bedoelde onderneming gedurende die tydperk (behalwe 'n volle tydperk van twaalf maande) wat volg op die einde van bedoelde jaar nie bedoelde bedrag oorskry het nie:

Met dien verstande dat waar **[die]** sodanige bruto ontvangste of toevallings van die onderneming vir bedoelde daaropvolgende tydperk genoemde bedrag oorskry het en die ondernemer, binne 'n tydperk van dertig dae daarna of sodanige verdere tydperk as wat die Sekretaris onder die omstandighede redelik ag, die Sekretaris van die verandering in sy omstandighede soos deur artikel 12 (5) vereis, in kennis gestel het, die vrystelling verleen deur hierdie paragraaf ten opsigte van verkope deur die ondernemer, mits die bepalings van artikel 11 (4) nagekom word, nie geag word op te gehou het om van toepassing te wees nie uit hoofde van die feit dat sodanige ontvangste of toevallings die vermelde bedrag oorskry het, maar aanhou om van toepassing te wees ten opsigte van verkope van goed gesluit deur die ondernemer gedurende die tydperk eindigende op die datum deur die Sekretaris ingevolge artikel 11 (4) bepaal'';

(i) deur paragraaf (j) van subartikel (1) deur die volgende paragraaf te vervang:

„(j) die verkoop van goed wat bates van 'n onderneming of 'n ander handels-, finansiële, nywerheids-, mynbou-, steengroef-, boerdery-, bosbou- of visserysaak of van 'n professionele praktyk uitmaak, indien, ingevolge die ooreenoms waarkragtens die verkoop gemaak word, bedoelde onderneming, ander saak of praktyk, saam met al die bates daarvan (uitgesonderd vaste eiendom of 'n boekskuld, of enige ander bate wat die Sekretaris met inagneming van die omstandighede goedkeur), as 'n lopende saak aan die koper verkoop word'';

(j) deur na paragraaf (m) van subartikel (1) die volgende paragraaf in te voeg:

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- “(mA) subject to compliance with the provisions of section 14, any rental consideration payable in respect of goods hired by any lessee who is registered as a vendor under section 12 in respect of a rental enterprise, if such goods are hired by the lessee solely in order to be let by him in the ordinary course of such enterprise to users in the Republic and the rental consideration payable by such users is not less than the rental consideration payable by the said lessee;”;
- (k) by the insertion after paragraph (s) of subsection (1) of the following paragraph:  
 “(sA) as respects any contractor under an agreement for the carrying out by him of a construction activity, any taxable service contemplated in subparagraph (b) or (bA) of paragraph 1 of Schedule 1 which relates to any asset of the nature described in item (aa), (bb) or (cc) of the said subparagraph (b), if—  
 (i) such asset is or is to be a part of a building in respect of which the said construction activity is or is to be carried out;  
 (ii) such service in its entirety is or is to be performed by a subcontractor who is responsible to the said contractor for the performance of that service; and  
 (iii) tax in respect of the taxable value of such service has been paid or is payable by the subcontractor and has been recovered or is recoverable by him from the contractor;”;
- (l) by the deletion of subparagraph (ii) of paragraph (t) of subsection (1);
- (m) by the substitution for subparagraph (iv) of paragraph (t) of subsection (1) of the following subparagraph:  
 “(iv) a registered vendor if such goods are intended to be let by the vendor—  
 (aa) under a financial lease (other than a financial lease referred to in paragraph (l)) concluded in the ordinary course of the vendor’s enterprise; or  
 (bb) under a financial lease referred to in paragraph (l) concluded in the ordinary course of the vendor’s enterprise where such goods are to be used exclusively in any country outside the Republic in which a sales tax or substantially similar tax is levied on the rentals under such lease or in respect of the value of such goods or the importation thereof into such country, and such goods are goods described in section 35 in respect of which registration is not required under the relevant law referred to in that section or such goods consist of machinery or plant which will have a fixed location in such country; or”;
- (n) by the deletion of subparagraph (ii) of paragraph (v) of subsection (1);
- (o) by the substitution for paragraph (w) of subsection (1) of the following paragraph:  
 “(w) subject to compliance with the provisions of section 14 as applied by section 36—  
 (i) the sale to any charitable institution of goods;  
 (ii) goods imported into the Republic by such institution;  
 (iii) any leased property delivered to such institution as lessee;



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- „(mA) mits die bepalinge van artikel 14 nagekom word, huurvergoeding betaalbaar ten opsigte van goed gehuur deur 'n huurder wat ingevolge artikel 12 ten opsigte van 'n huuronderneming as 'n ondernemer geregistreer is, indien bedoelde goed deur die huurder gehuur word uitsluitlik ten einde deur hom in die gewone loop van bedoelde onderneming aan gebruikers in die Republiek verhuur te word en die huurvergoeding betaalbaar deur bedoelde gebruikers minstens die huurvergoeding deur genoemde huurder betaalbaar is;”;
- (k) deur die volgende paragraaf na paragraaf (s) van subartikel (1) in te voeg:
- „(sA) met betrekking tot 'n kontrakteur ingevolge 'n ooreenkoms vir die uitvoering deur hom van 'n konstruksiebedrywigheid, 'n in subparagraaf (b) of (bA) van paragraaf 1 van Bylae 1 beoogde belasbare diens wat betrekking het op 'n bate van die aard beskryf in item (aa), (bb) of (cc) van genoemde subparagraaf (b), indien—
- (i) bedoelde bate deel is of sal uitmaak van 'n gebou ten opsigte waarvan bedoelde konstruksiebedrywigheid uitgevoer word of uitgevoer staan te word;
- (ii) bedoelde diens in sy geheel uitgevoer word of uitgevoer staan te word deur 'n subkontraakteur wat aan genoemde kontrakteur verantwoordelik is vir die uitvoering van bedoelde diens;
- (iii) belasting ten opsigte van die belasbare waarde van bedoelde diens deur die subkontraakteur betaal of betaalbaar is en deur hom op die kontrakteur verhaal of verhaalbaar is;”;
- (l) deur subparagraaf (ii) van paragraaf (t) van subartikel (1) te skrap;
- (m) deur subparagraaf (iv) van paragraaf (t) van subartikel (1) deur die volgende subparagraaf te vervang:
- „(iv) 'n geregistreerde ondernemer indien bedoelde goed bestem is vir verhuring deur die ondernemer—
- (aa) ingevolge 'n bruikhuur (behalwe 'n bruikhuur bedoel in paragraaf (l)) gesluit in die gewone loop van die ondernemer se onderneming; of
- (bb) ingevolge 'n bruikhuur bedoel in paragraaf (l) wat in die gewone loop van die ondernemer se onderneming gesluit word waar bedoelde goed uitsluitlik gebruik staan te word in 'n land buite die Republiek waarin 'n verkoopbelasting of 'n wesenlik soortgelyke belasting op die huurgelde kragtens bedoelde bruikhuur of ten opsigte van die waarde van bedoelde goed of die invoer daarvan in bedoelde land gehef word, en bedoelde goed is wat in artikel 35 beskryf word ten opsigte waarvan registrasie nie ingevolge die betrokke wet bedoel in daardie artikel vereis word nie of bedoelde goed uit masjinerie of installasie wat 'n vaste plekbepaling in bedoelde land sal hê, bestaan; of”;
- (n) deur subparagraaf (ii) van paragraaf (v) van subartikel (1) te skrap;
- (o) deur paragraaf (w) van subartikel (1) deur die volgende paragraaf te vervang:
- „(w) mits die bepalinge van artikel 14 soos toegepas deur artikel 36 nagekom word—
- (i) die verkoop aan 'n liefdadigheidsinrigting van goed;
- (ii) goed ingevoer in die Republiek deur bedoelde inrigting;
- (iii) verhuurde eiendom gelewer aan bedoelde inrigting as huurder;

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- (iv) any rental consideration payable by such institution in respect of goods; or
- (v) any taxable service rendered to such institution,
- if the charitable institution is registered under section 36 and the goods sold under such sale or such imported goods or such leased property or the goods in respect of which such rental consideration is payable or such taxable service, as the case may be, is or are intended to be utilized by such institution solely in the carrying out of any charitable activities referred to in the definition of 'charitable institution' in section 1;";
- (p) by the substitution for paragraph (x) of subsection (1) of the following paragraph: 15
- “(x) (i) the sale to or the importation by the State or any body approved by the Minister of such strategic materials as the Minister, in consultation with any other Minister whose department is concerned, may approve; and 20
- (ii) any taxable service rendered in respect of such strategic materials,
- but subject to such conditions as the Minister may impose.”; and
- (q) by the substitution for subsection (2) of the following subsection: 25
- “(2) Where an exemption applies under subsection (1) (b), (c), (f), (m), (mA), (r), (t) or (w) in respect of a sale of goods or financial lease or rental consideration or the rendering of a taxable service or goods imported, the purchaser in relation to such sale or financial lease or rental consideration or service or the importer of the goods imported shall, subject to the provisions of sections 14 and 15, be entitled to purchase the goods which are the subject of such sale or to conclude such financial lease or to pay such rental consideration or to have such service rendered to him or to import the goods, as the case may be, free of tax.” 30
- (2) (a) The amendments effected by subsection (1) (h), (j), (o), (p) and (q) shall be deemed to have come into operation on 3 July 1978. 40
- (b) The amendments effected by subsection (1) (d) and (k) shall be deemed to have come into operation on 26 January 1979. 26

Amendment of  
section 7 of  
Act 103 of 1978.

5. Section 7 of the principal Act is hereby amended— 45
- (a) by the substitution for paragraph (h) of subsection (1) of the following paragraph:
- “(h) as respects goods, leased property or any asset referred to in section 5 (1) (h), the cost of such goods or the value of such property or asset to the person who has applied such goods, property or asset as contemplated in the said paragraph,”; 50
- (b) by the substitution for paragraph (b) of subsection (2) of the following paragraph:
- “(b) (i) where any such consideration consists in whole or in part of any asset other than money, the amount of such consideration shall, to the extent that it consists of such asset, be deemed to be the market value thereof; [and] or 60
- (ii) where such consideration consists in whole or in part of any benefit or advantage capable of being measured in money, the amount of such

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- (iv) 'n huurvergoeding betaalbaar deur bedoelde inrigting ten opsigte van goed; of
- (v) 'n belasbare diens gelewer aan bedoelde inrigting,
- 5 indien die liefdadigheidsinrigting ingevolge artikel 36 geregistreer is en die goed verkoop ingevolge bedoelde verkoop of bedoelde ingevoerde goed of bedoelde verhuurde eiendom of die goed met
- 10 betrekking waartoe bedoelde huurvergoeding betaalbaar is of bedoelde belasbare diens, na gelang van die geval, uitsluitlik deur bedoelde inrigting gebruik word of bestem is om gebruik te word by die uitvoering van enige liefdadigheidsbedrywighede bedoel in die omskrywing van 'liefdadigheidsinrigting' in artikel 1;";
- 15 (p) deur paragraaf (x) van subartikel (1) deur die volgende paragraaf te vervang:
- „(x) (i) die verkoop aan of die invoer deur die Staat of
- 20 'n liggaam deur die Minister goedgekeur, van die strategiese materiale wat die Minister, in oorleg met 'n ander Minister wie se departement betrokke is, goedgekeur; en
- (ii) 'n belasbare diens gelewer ten opsigte van
- 25 bedoelde strategiese materiale,
- maar onderworpe aan die voorwaardes wat die Minister opleë.”; en
- (q) deur subartikel (2) deur die volgende subartikel te vervang:
- 30 „(2) Waar 'n vrystelling ingevolge subartikel (1) (b), (c), (f), (m), (mA), (r), (t) of (w) van toepassing is ten opsigte van 'n verkoop van goed of bruikhuur of huurvergoeding of die lewering van 'n belasbare diens of goed ingevoer, is die koper met betrekking tot daardie verkoop of bruikhuur of huurvergoeding of diens of die
- 35 invoerder van die ingevoerde goed, behoudens die bepalinge van artikels 14 en 15, geregtig om die goed wat die onderwerp van bedoelde verkoop is, aan te koop of om bedoelde bruikhuur te sluit of om bedoelde huurvergoeding te betaal of om bedoelde diens aan hom te laat lewer of om die goed in te voer, na gelang van die geval, vry van belasting.”
- (2) (a) Die wysigings deur subartikel (1) (h), (j), (o), (p) en (q) aangebring, word geag op 3 Julie 1978 in werking te getree het.
- 45 (b) Die wysigings deur subartikel (1) (d) en (k) aangebring, word geag op 26 Januarie 1979 in werking te getree het.
5. Artikel 7 van die Hoofwet word hierby gewysig—
- (a) deur paragraaf (h) van subartikel (1) deur die volgende paragraaf te vervang:
- 50 „(h) met betrekking tot goed, verhuurde eiendom of 'n bate bedoel in artikel 5 (1) (h), die koste van daardie goed of die waarde van daardie eiendom of bate vir die persoon wat daardie goed, eiendom of bate aangewend het soos in bedoelde paragraaf beoog;”;
- 55 (b) deur paragraaf (b) van subartikel (2) deur die volgende paragraaf te vervang:
- „(b) (i) waar enige bedoelde vergoeding geheel en al of gedeeltelik uit 'n bate behalwe geld bestaan, word die bedrag van dié vergoeding, vir sover dit uit 'n bedoelde bate bestaan, geag die markwaarde daarvan te wees; **[en]** of
- 60 (ii) waar bedoelde vergoeding geheel en al of gedeeltelik bestaan uit 'n voordeel of voorsprong wat vatbaar is om in geld gemeet te
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Wysiging van  
artikel 7 van  
Wet 103 van 1978.

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## SALES TAX AMENDMENT ACT, 1979.

- consideration shall, to the extent that it consists of such benefit or advantage, be deemed to be the money value thereof; and”;
- (c) by the substitution in subsection (5) for the words preceding paragraph (a) of the following words: 5  
 “(5) For the purposes of subsections (1) (h) and (3), the cost of goods or the value of leased property or any asset, as the case may be, to any person shall be deemed to be—”;
- (d) by the insertion at the end of paragraph (b) (iv) of 10  
 subsection (5) of the word “or”; and
- (e) by the addition to subsection (5) of the following paragraphs:  
 “(c) where the goods were imported into the Republic 15  
 by him, the gross value of such goods as determined under the applicable provisions of subsection (1) (g); or  
 (d) where the leased property was held by him under a financial lease, the cash value thereof referred to in paragraph 2 of Schedule 4, reduced by an amount 20  
 equal to fifteen per cent of such cash value for each completed year during which such property was used for the purposes of any enterprise carried on by him; or  
 (e) where the asset was erected, constructed, assembled or installed by him, the aggregate of— 25  
 (i) the cost to him of the materials or components used in the erection, construction, assembly or installation of such asset and any materials or components used in effecting permanent improvements or additions (other than repairs) to such asset; 30  
 (ii) any amounts expended by him in respect of remuneration paid by him to any other person employed in the erection, construction, assembly or installation of such asset or in effecting any such improvements or additions; 35  
 (iii) any other costs incurred by him directly in the erection, construction, assembly or installation of such asset or in effecting any such improvements or additions; and 40  
 (iv) an estimated amount representing the depreciation of any machinery, equipment or plant used in the erection, construction, assembly or installation of such asset or in effecting any such improvements or additions.”. 45

Amendment of  
 section 10 of  
 Act 103 of 1978.

## 6. Section 10 of the principal Act is hereby amended—

- (a) by the substitution for subsection (4) of the following subsection:  
 “(4) **[The] Any tax [so] added as contemplated in** 50  
**subsection (3) (b)** shall be stated as a separate item on any invoice, cash slip or other statement relating to any amount due under the relevant sale or in respect of the relevant rental consideration, taxable service, board and lodging or accommodation, as the case may be, but 55  
 where on the same occasion or as part of one transaction one or more items of goods are sold or one or more taxable services are rendered or to be rendered, the tax to be added shall be calculated with reference to the total amount of the consideration payable by the 60  
 purchaser in respect of such items and services.”; and  
 (b) by the addition of the following subsections:



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word, word die bedrag van dié vergoeding, vir sover dit uit bedoelde voordeel of voorsprong bestaan, geag die geldwaarde daarvan te wees; en”;

5 (c) deur in subartikel (5) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

„(5) By die toepassing van subartikels (1) (h) en (3), word die koste van goed of die waarde van verhuurde eiendom of 'n bate, na gelang van die geval, vir enige persoon geag te wees—”;

10 (d) deur aan die einde van paragraaf (b) (iv) van subartikel (5) die woord „of” in te voeg; en

(e) deur die volgende paragrafe by subartikel (5) te voeg: „(c) waar die goed deur hom in die Republiek ingevoer

15 is, die bruto waarde van bedoelde goed soos ingevolge die toepaslike bepalings van subartikel (1) (g) vasgestel; of

(d) waar die verhuurde eiendom deur hom kragtens 'n bruikhuur gehou is, die in paragraaf 2 van Bylae 4 bedoelde kontantwaarde daarvan, verminder met 'n bedrag gelyk aan vyftien persent van bedoelde kontantwaarde vir elke voltooide jaar waarin bedoelde eiendom gebruik is vir die doeleindes van 'n onderneming deur hom bedryf; of”;

25 (e) waar die bate deur hom opgerig, gekonstrueer, gemonteer of geïnstalleer is, die som van—

(i) die koste vir hom van die materiaal of komponente gebruik by die oprigting, konstruksie, montering of installering van bedoelde bate en enige materiaal of komponente gebruik by die aanbring van permanente verbetering of toevoegings (behalwe reparasies) aan of tot bedoelde bate;

30 (ii) enige bedrae deur hom uitgegee ten opsigte van vergoeding deur hom betaal aan 'n ander persoon geëmplojeer by die oprigting, konstruksie, montering of installering van bedoelde bate of by die aanbring van enige bedoelde verbeterings of toevoegings;

40 (iii) enige ander onkoste regstreeks deur hom aangegaan by die oprigting, konstruksie, montering of installering van bedoelde goed of by die aanbring van bedoelde verbeterings of toevoegings; en

45 (iv) 'n geraamde bedrag verteenwoordigende die depresiasie van enige masjinerie, toerusting of installasie gebruik by die oprigting, konstruksie, montering of installering van bedoelde bate of by die aanbring van bedoelde verbeterings of toevoegings.”.

50 6. Artikel 10 van die Hoofwet word hierby gewysig—  
(a) deur subartikel (4) deur die volgende subartikel te vervang:

Wysiging van  
artikel 10 van  
Wet 103 van 1978.

55 „(4) **[Die]** 'n Belasting **[aldus]** bygetel soos in subartikel (3) (b) beoog, moet as 'n afsonderlike pos

getoon word op enige faktuur, kontantstrokie of ander staat met betrekking tot 'n bedrag verskuldig ingevolge die tersaaklike verkoop of ten opsigte van die tersaaklike huurvergoeding, belasbare diens, kos en inwoning of huisvesting, na gelang van die geval, maar waar by dieselfde geleentheid of as deel van 'n enkele transaksie een of meer artikels verkoop word of een of meer belasbare dienste gelewer word of gelewer staan te word, moet die belasting wat bygetel moet word, bereken word met betrekking tot die totale bedrag van die vergoeding wat deur die koper ten opsigte van bedoelde artikels en dienste betaalbaar is.”; en

65 (b) deur die volgende subartikels by te voeg:



## Act No. 111, 1979

## SALES TAX AMENDMENT ACT, 1979.

“(11) Where any auctioneer has in contravention of the provisions of subsection (1) failed to charge to any purchaser the amount of any tax payable by such auctioneer in respect of any sale referred to in section 9 (a), the Secretary may make an assessment upon the auctioneer under the provisions of section 19 of the amount of tax which such auctioneer failed to pay to the Secretary. 5

(12) Any person who fails to comply with the provisions of subsection (4), (6), (8) or (10) shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred rand or to imprisonment for a period not exceeding three months or to both such fine and imprisonment. 10

(13) (a) Where any person (hereinafter referred to as the first party) from whom any amount of tax is recoverable by any seller or auctioneer under this section or any other person under section 34 (such seller, auctioneer or other person being hereinafter referred to as the second party) disputes or does not acknowledge the right of the second party to recover such amount from the first party and refuses or fails to pay such amount to the second party when it falls due, and in consequence of such refusal or failure payment of the tax to the Secretary is unduly delayed or the person liable for the payment of the tax is in the opinion of the Secretary unduly embarrassed, the Secretary may, if he is of opinion that in the circumstances the said amount should be recovered by him from the first party, raise an assessment upon the first party in respect of the said amount of the tax and so much of any penalty which has become payable under section 25 in respect of the late payment of tax by the person liable to make such payment as is attributable to the said refusal or failure on the part of the first party, and the Secretary shall have the right to recover from the first party the amounts of tax and penalty payable under the assessment. 15 20 25 30 35

(b) The provisions of Part V shall *mutatis mutandis* apply in respect of such assessment or intended assessment. 40

(c) Any amount of tax or penalty which the Secretary has the right to recover under this subsection shall be recoverable in the manner provided in section 26. 45

(d) Where any amount of tax or penalty has been recovered by the Secretary from the first party under this subsection the liability of any other person for the payment of such tax or penalty shall be discharged to the extent of the amount recovered or if such other person has paid any amount in respect of such tax or penalty the Secretary shall make an appropriate adjustment in respect of such other person's liability for the tax or penalty by way of a credit or repayment in respect of the tax or penalty paid by that person.”. 50 55

Amendment of  
section 11 of  
Act 103 of 1978.

7. (1) Section 11 of the principal Act is hereby amended by the substitution for paragraph (a) of subsection (4) of the following paragraph: 60

“(a) Where any vendor has in respect of his enterprise been entitled to the exemption under section 6 (1) (g) and he has in accordance with the provisions of section 12 (5) and within the period or further period referred to in the proviso to section 6 (1) (g), notified the Secretary that 65

## WYSIGINGSWET OP VERKOOPBELASTING, 1979.

Wet No. 111, 1979

„(11) Waar 'n afslaer in stryd met die bepalings van subartikel (1) versuim het om 'n koper te debiteer met die bedrag belasting deur bedoelde afslaer betaalbaar ten opsigte van 'n verkoop bedoel in artikel 9 (a), kan die Sekretaris 'n aanslag ingevolge die bepalings van artikel 19 maak van die bedrag aan belasting betaalbaar wat bedoelde afslaer versuim het om aan die Sekretaris te betaal.

(12) Iemand wat versuim om aan die bepalings van subartikel (4), (6), (8) of (10) te voldoen, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens honderd rand of gevangenisstraf vir 'n tydperk van hoogstens drie maande of met sodanige boete sowel as sodanige gevangenisstraf.

(13) (a) Waar 'n persoon (hieronder die eerste party genoem) op wie 'n bedrag aan belasting deur 'n verkoper of afslaer ingevolge hierdie artikel of deur 'n ander persoon ingevolge artikel 34 verhaalbaar is (bedoelde verkoper, afslaer of ander persoon hieronder die tweede party genoem), die reg van die tweede party om bedoelde bedrag op die eerste party te verhaal, betwis of nie erken nie, en weier of versuim om bedoelde bedrag aan die tweede party te betaal wanneer dit verskuldig word, en as gevolg van sodanige weiering of versuim betaling van die belasting aan die Sekretaris uitermate vertraag word of die persoon wat vir die betaling van die belasting, volgens die oordeel van die Sekretaris, in verleentheid gebring word, kan die Sekretaris, indien hy van oordeel is dat in die omstandighede genoemde bedrag deur hom op die eerste party verhaal moet word, 'n aanslag vir die eerste party maak ten opsigte van genoemde bedrag aan belasting en soveel van enige boete wat ingevolge artikel 25 betaalbaar geword het vanweë die laat betaling van belasting deur die persoon wat aanspreeklik is om daardie betaling te maak as wat toe te skryf is aan bedoelde weiering of versuim aan die kant van die eerste party, en het die Sekretaris die reg om die bedrae belasting en boete betaalbaar ingevolge die aanslag op die eerste party te verhaal.

(b) Die bepalings van Deel V is *mutatis mutandis* van toepassing ten opsigte van bedoelde aanslag of voorgenome aanslag.

(c) 'n Bedrag aan belasting of boete wat deur die Sekretaris ingevolge hierdie subartikel verhaal kan word, is verhaalbaar op die wyse bepaal in artikel 26.

(d) Waar die Sekretaris 'n bedrag aan belasting of boete ingevolge hierdie subartikel op die eerste party verhaal het, word die aanspreeklikheid van 'n ander persoon vir die betaling van daardie belasting of boete kwytgeskeld tot die bedrag van die verhaalde bedrag of waar bedoelde ander persoon 'n bedrag ten opsigte van bedoelde belasting of boete betaal het, bring die Sekretaris 'n paslike aansuiwering ten opsigte van bedoelde ander persoon se aanspreeklikheid vir die belasting of boete aan, by wyse van 'n krediet of terugbetaling ten opsigte van die belasting of boete deur daardie persoon betaal.”.

7. (1) Artikel 11 van die Hoofwet word hierby gewysig deur paragraaf (a) van subartikel (4) deur die volgende paragraaf te vervang:

„(a) Waar 'n ondernemer op 'n vrystelling ingevolge artikel 6 (1) (g) ten opsigte van sy onderneming geregtig was, en hy die Sekretaris ooreenkomstig die bepalings van artikel 12 (5) en binne die tydperk of verdere tydperk beoog in die voorbehoudsbepaling by artikel 6 (1) (g),

Wysiging van artikel 11 van Wet 103 van 1978.

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the gross receipts or accruals of his enterprise (as determined in accordance with the provisions of section 6 (1) (g)) have exceeded the sum of R5 000, the Secretary shall notify the vendor that as from a date fixed by the Secretary the exemption under section 6 (1) (g) shall no longer apply and call upon the vendor to furnish the Secretary, as soon as possible after the date so fixed, with details of the trading stock held by the vendor and not disposed of by him on the day before that date, the cost thereof, the names and addresses of the persons from whom such trading stock was acquired and the amounts of tax, if any, borne by the vendor in respect of the sale to him or the importation by him of such trading stock."

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on 3 July 1978.

Amendment of  
section 13 of  
Act 103 of 1978.

8. Section 13 of the principal Act is hereby amended by the addition of the following subsection:

"(7) Notwithstanding the provisions of section 4, where the Secretary is in terms of subsection (6) required to publish a notice in the *Gazette* relating to any vendor, he may before or after publishing such notice issue a written advice containing the information published or to be published in the said notice to any person whom he has reason to believe transacts business with such vendor, and such person shall after receiving such advice have regard thereto and be entitled to rely thereon."

Amendment of  
section 14 of  
Act 103 of 1978.

9. Section 14 of the principal Act is hereby amended by the substitution in subsection (1) for the words preceding paragraph (a) of the following words:

"(1) Where any purchaser in relation to any sale of goods, financial lease, rental consideration or taxable service or any importer of goods claims that an exemption provided under section 6 (1) (b), (c), (f), (m), (mA), (r), (t) or (w) is applicable in respect of such sale, financial lease, rental consideration or taxable service or the importation of goods—"

Amendment of  
section 17 of  
Act 103 of 1978.

10. Section 17 (1) of the principal Act is hereby amended by the addition of the following proviso:

"Provided that the Secretary may, having regard to the circumstances of any case, extend the period within which such tax is to be paid."

Amendment of  
section 25 of  
Act 103 of 1978.

11. Section 25 of the principal Act is hereby amended by the substitution for paragraph (a) of subsection (1) of the following paragraph:

"(a) If any person who is liable for the payment of tax and is required to make such payment in the manner prescribed in subsection (1) of section 17, fails to pay any amount of such tax within the period allowed for the payment of such tax under the said subsection, or within such extended period as the Secretary may allow in terms of the proviso to that subsection, he shall, in addition to such amount of tax, pay a penalty equal to ten per cent of such amount for each month or part thereof reckoned from the first day of the month during which the firstmentioned [said] period ended to the date of payment of the said amount: Provided that such penalty shall not exceed such amount of tax."

## WYSIGINGSWET OP VERKOOPBELASTING, 1979.

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in kennis gestel het dat die bruto ontvangste of  
toevallings van sy onderneming (soos bepaal ooreen-  
komstig die bepalings van artikel 6 (1) (g)) die bedrag  
van R5 000 oorskry het, stel die Sekretaris die onderne-  
mer in kennis dat vanaf 'n datum deur die Sekretaris  
bepaal die vrystelling ingevolge artikel 6 (1) (g) nie  
meer van toepassing is nie en versoek hy die onderne-  
mer om, so spoedig moontlik na die aldus bepaalde  
datum, aan die Sekretaris besonderhede te verstrek  
betreffende die handelsvoorraad deur die ondernemer  
besit en nie deur hom van die hand gesit nie op die dag  
voor daardie datum, die koste daarvan, die name en  
adresse van die persone van wie bedoelde handels-  
voorraad verkry is en die bedraë aan belasting, indien  
daar is, gedra deur die ondernemer ten opsigte van die  
verkoop aan hom of die invoer deur hom van bedoelde  
handelsvoorraad."

(2) Die wysiging deur subartikel (1) aangebring, word geag op  
3 Julie 1978 in werking te getree het.

20 8. Artikel 13 van die Hoofwet word hierby gewysig deur die Wysiging van  
volgende subartikel by te voeg: artikel 13 van  
Wet 103 van 1978.

„(7) Ondanks die bepalings van artikel 4, waar die  
Sekretaris ingevolge subartikel (6) 'n kennisgewing in die  
Staatskoerant met betrekking tot 'n ondernemer moet publi-  
seer, kan hy voor of na bedoelde kennisgewing gepubliseer is  
'n skriftelike mededeling wat die inligting in genoemde  
kennisgewing gepubliseer of gepubliseer staan te word, bevat  
aan enigiemand wat hy rede het om te glo sake doen met  
bedoelde ondernemer uitreik, en na ontvangs van bedoelde  
mededeling moet so iemand ag gee daarop en is hy geregtig  
om daarop staat te maak."

9. Artikel 14 van die Hoofwet word hierby gewysig deur in Wysiging van  
subartikel (1) die woorde wat paragraaf (a) voorafgaan deur die artikel 14 van  
Wet 103 van 1978.  
volgende woorde te vervang:

35 „(1) Waar 'n koper met betrekking tot 'n verkoop van  
goed, bruikhuur, huurvergoeding of belasbare diens of 'n  
invoerder van goed daarop aanspraak maak dat 'n vrystelling  
wat ingevolge artikel 6 (1) (b), (c), (f), (m), (mA), (r), (t) of  
(w) voorsien word, van toepassing is ten opsigte van  
40 bedoelde verkoop, bruikhuur, huurvergoeding, of belasbare  
diens of die invoer van goed—"

10. Artikel 17 (1) van die Hoofwet word hierby gewysig deur Wysiging van  
die volgende voorbehoudsbepaling by te voeg: artikel 17 van  
Wet 103 van 1978.  
„Met dien verstande dat die Sekretaris met inagneming van  
45 die omstandighede van 'n geval die tydperk waarin bedoelde  
belasting betaal moet word, kan verleng."

11. Artikel 25 van die Hoofwet word hierby gewysig deur Wysiging van  
paragraaf (a) van subartikel (1) deur die volgende paragraaf te artikel 25 van  
Wet 103 van 1978.  
vervang:

50 „(a) Indien iemand wat vir die betaling van belasting  
aanspreeklik is en daardie betaling volgens voorskrif van  
subartikel (1) van artikel 17 moet maak, versuim [of]  
om binne die tydperk wat ingevolge bedoelde subartikel  
vir die betaling van daardie belasting toegelaat word, of  
55 binne die verlengde tydperk wat die Sekretaris ingevolge  
die voorbehoudsbepaling by daardie subartikel toelaat,  
enige bedrag van daardie belasting te betaal, moet hy,  
benewens bedoelde bedrag van belasting, 'n boete betaal  
gelyk aan tien persent van bedoelde bedrag vir elke  
60 maand of gedeelte daarvan, gereken vanaf die eerste dag  
van die maand waarin eersgenoemde [bedoelde] tyd-  
perk geëindig het tot die datum van die betaling van  
bedoelde bedrag: Met dien verstande dat bedoelde boete  
nie bedoelde bedrag van belasting te bowe gaan nie."



## Act No. 111, 1979

## SALES TAX AMENDMENT ACT, 1979.

Insertion of  
section 26A in  
Act 103 of 1978.

12. The following section is hereby inserted in the principal Act after section 26:

- “Tax, interest or penalty not recoverable in respect of certain past transactions.”
- 26A.** Notwithstanding anything to the contrary in this Act—
- (a) no amount of tax, interest or penalty otherwise properly chargeable under this Act, shall be recoverable by the Secretary in respect of any past transaction or event if, in terms of a general ruling by the Secretary which had not been withdrawn by him at the time of the conclusion of such transaction or the happening of such event, no tax, interest or penalty was payable in respect of such transaction or event;
  - (b) no amount of additional tax, interest or penalty shall be recoverable by the Secretary in respect of or in relation to any past transaction or event if, in terms of a general ruling by the Secretary which had not been withdrawn by him at the time of the conclusion of such transaction or the happening of such event, the tax, interest or penalty payable in respect of or in relation to such transaction or event had been calculated and paid in accordance with such ruling.”.

Amendment of  
section 32 of  
Act 103 of 1978.

13. Section 32 of the principal Act is hereby amended—

- (a) by the addition at the end of paragraph (b) of subsection (2) of the word “or”, and by the addition to subsection (2) of the following paragraphs:
  - “(c) the amount to be refunded is R2 or more; or
  - (d) the Secretary is satisfied that any amount of tax claimed to be refundable to any person who has paid the tax will in turn be refunded by such person to any other person who has borne the tax.”; and
- (b) by the addition of the following subsection:
 

“(3) No refund of any amount of tax overpaid or found not to have been payable shall be authorized under this section unless application for the refund is made within three months after the date of conclusion of the transaction or the happening of the event in relation to which the tax was paid, except where—

  - (a) the payment of such amount occurred as a result of a calculation or accounting error; or
  - (b) the Secretary is satisfied that payment of such amount arose as a result of a mistake of fact or that such amount was not payable in accordance with the practice generally prevailing at the said date.”.

Amendment of  
section 34 of  
Act 103 of 1978.

14. (1) Section 34 of the principal Act is hereby amended by the addition of the following subsection:

- “(4) Where any construction agreement has been entered into before 26 January 1979 and any contractor in relation to such agreement has borne the tax in respect of any taxable service referred to in paragraph 1 (bA) of Schedule 1 which was required to be rendered to him for the purposes of carrying out the terms of such agreement, such contractor may, notwithstanding anything to the contrary in such agreement or in any law, recover from the person by whom the contract price is payable a sum equal to the amount of the tax so borne by him as an addition to the contract price



## WYSIGINGSWET OP VERKOOPBELASTING, 1979.

Wet No. 111, 1979

12. Die volgende artikel word hierby in die Hoofwet na artikel 26 ingevoeg:

Invoeging van artikel 26A in Wet 103 van 1978.

„Belasting, rente of boete nie verhaalbaar nie ten opsigte van sekere transaksies in die verlede.

**26A. Ondanks andersluidende bepalings van hierdie Wet—**

- (a) is geen bedrag aan belasting, rente of boete andersins ingevolge hierdie Wet behoorlik verderbaar, deur die Sekretaris verhaalbaar nie ten opsigte van 'n transaksie of gebeurtenis in die verlede indien, ingevolge 'n algemene beslissing deur die Sekretaris wat nie deur hom ingetrek is nie ten tyde van die sluiting van bedoelde transaksie of plaasvind van bedoelde gebeurtenis, geen belasting, rente of boete ten opsigte van bedoelde transaksie of gebeurtenis betaalbaar was nie;
- (b) is geen bedrag aan addisionele belasting, rente of boete deur die Sekretaris verhaalbaar nie ten opsigte van of met betrekking tot 'n transaksie of gebeurtenis in die verlede indien, ingevolge 'n algemene beslissing deur die Sekretaris wat nie deur hom ingetrek is nie ten tyde van die sluiting van bedoelde transaksie of plaasvind van bedoelde gebeurtenis die belasting, rente of boete betaalbaar ten opsigte van of met betrekking tot bedoelde transaksie of gebeurtenis ooreenkomstig bedoelde beslissing bereken en betaal was.”.

13. Artikel 32 van die Hoofwet word hierby gewysig—

Wysiging van artikel 32 van Wet 103 van 1978.

- (a) deur aan die einde van paragraaf (b) van subartikel (2) die woord „of” by te voeg, en deur by subartikel (2) die volgende paragrawe te voeg:
- „(c) die bedrag wat terugbetaal staan te word R2 of meer is; of
- (d) die Sekretaris oortuig is dat 'n bedrag aan belasting geëis as terugbetaalbaar aan iemand wat die belasting betaal het op sy beurt deur so iemand aan 'n ander persoon wat die belasting gedra het, terugbetaal sal word.”; en
- (b) deur die volgende subartikel by te voeg:
- „(3) Geen terugbetaling van 'n bedrag aan belasting wat oorbetal is of wat bevind word nie betaalbaar te gewees het nie, word ingevolge hierdie artikel gemagtig nie tensy aansoek om die terugbetaling gedoen word binne drie maande na die datum van sluiting van die transaksie of na die plaasvind van die gebeurtenis met betrekking waartoe die belasting betaal is, betwis is, behalwe waar—
- (a) die betaling van bedoelde bedrag as gevolg van 'n berekenings- of rekeningkundige fout geskied het; of
- (b) die Sekretaris oortuig is dat betaling van bedoelde bedrag as gevolg van 'n feitedwaling voortgespruit het of dat bedoelde bedrag nie ooreenkomstig die algemeen heersende praktyk op genoemde datum betaalbaar was nie.”.

14. (1) Artikel 34 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg:

Wysiging van artikel 34 van Wet 103 van 1978.

- „(4) Waar 'n konstruksie-ooreenkoms voor 26 Januarie 1979 gesluit is en 'n kontrakteur met betrekking tot bedoelde ooreenkoms die belasting gedra het ten opsigte van belasbare dienste bedoel in paragraaf 1 (bA) van Bylae 1 wat aan hom vir die doeleindes van die nakoming van die bepalings van die ooreenkoms gelewer moes word, kan bedoelde kontrakteur, ondanks andersluidende bepalings van bedoelde ooreenkoms of van 'n wet, 'n bedrag gelyk aan die belasting aldus deur hom gedra op die persoon deur wie die kontrakprys betaalbaar is, verhaal as 'n byvoeging by die kontrakprys in

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stipulated in such agreement, unless such sum is otherwise recoverable by the contractor from the said person under the construction agreement.”.

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on 26 January 1979.

5

Amendment of  
section 35 of  
Act 103 of 1978.

15. The following section is hereby substituted for section 35 of the principal Act:

“Registration of certain goods prohibited in certain circumstances.

35. Where any form of registration is required under any law in respect of goods consisting of any aircraft, boat, fishing vessel, ship, yacht, motor cycle, tractor or vehicle, caravan or trailer (hereinafter referred to as registrable goods) no registering authority responsible for such registration under such law shall effect such registration upon any change of ownership or importation into the Republic of registrable goods unless the person applying for registration produces to such registering authority—

- (a) (i) in the case of registrable goods which form the subject of any sale, or which are imported into the Republic and are not required to be cleared under the Customs and Excise Act, 1964 (Act No. 91 of 1964), a receipt or certificate issued by the Secretary **[or a certificate issued by the Secretary for Customs and Excise]** showing that any tax which may be payable under this Act has been paid in respect of **[any]** such sale or importation into the Republic, as the case may be, of the registrable goods in consequence of which the registration is required; or
- (ii) in the case of registrable goods imported into the Republic which are required to be cleared under the said Customs and Excise Act, 1964, a customs document issued by the Secretary for Customs and Excise showing that any tax which may be payable under this Act has been paid in respect of such importation into the Republic, or that no tax is payable under this Act in respect of such importation, as the case may be, of the registrable goods in consequence of which the registration is required; or
- (b) a declaration, in such form as the Secretary may prescribe, issued by any registered vendor who, in carrying on any enterprise in the ordinary course of which registrable goods are dealt in, sold such goods in consequence of which the registration is required, that the tax payable under this Act has been, or will be, paid by such vendor; or
- (c) an exemption certificate issued by the Secretary to the effect that no tax is payable under this Act in respect of any sale or other disposal, or any importation into the Republic as contemplated in paragraph (a) (i), relating to the registrable goods in consequence of which the registration is required.”.

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bedoelde ooreenkoms bepaal, tensy bedoelde bedrag op 'n ander wyse deur die kontrakteur op bedoelde persoon ingevolge die konstruksie-ooreenkoms verhaalbaar is."

(2) Die wysiging deur subartikel (1) aangebring, word geag op 5 26 Januarie 1979 in werking te getree het.

15. Artikel 35 van die Hoofwet word hierby deur die volgende artikel vervang:

Wysiging van  
artikel 35 van  
Wet 103 van 1978.

„Registrasie  
van sekere  
goed verbied  
in sekere  
omstandig-  
hede.

35. Waar 'n vorm van registrasie ingevolge 'n wet vereis word ten opsigte van goed bestaande uit 'n lugvaartuig, boot, visvaartuig, skip, jag, motorfiets, -trekker of -voertuig, woonwa of sleepwa (hieronder registreerbare goed genoem), mag geen registrasie-owerheid verantwoordelik vir sodanige registrasie ingevolge bedoelde wet bedoelde registrasie bewerkstellig nie by 'n oorgang van die eiendomsreg op, of 'n invoer in die Republiek van, registreerbare goed, tensy die persoon wat om registrasie aansoek doen aan bedoelde registrasie-owerheid voorlê—

(a) (i) in die geval van registreerbare goed wat die onderwerp van 'n verkoop uitmaak, of wat in die Republiek ingevoer word en nie ingevolge die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), geklaar moet word nie, 'n kwitansie of sertifikaat uitgereik deur die Sekretaris **[of 'n sertifikaat uitgereik deur die Sekretaris van Doeane en Aksyns]** wat aantoon dat enige belasting wat ingevolge hierdie Wet betaalbaar mag wees, ten opsigte van **['n]** bedoelde verkoop of invoer in die Republiek, na gelang van die geval, van die registreerbare goed ten gevolge waarvan die registrasie vereis word, betaal is; of

(ii) in die geval van registreerbare goed in die Republiek ingevoer wat ingevolge genoemde Doeane- en Aksynswet, 1964, geklaar moet word, 'n doanestuk uitgereik deur die Sekretaris van Doeane en Aksyns wat aantoon dat enige belasting wat ingevolge hierdie Wet betaalbaar mag wees, ten opsigte van bedoelde invoer in die Republiek betaal is, of dat geen belasting ingevolge hierdie Wet betaalbaar is nie, ten opsigte van bedoelde invoer, na gelang van die geval, van die registreerbare goed ten gevolge waarvan die registrasie vereis word; of

(b) 'n verklaring, in die vorm wat die Sekretaris voorskryf, uitgereik deur 'n geregistreerde ondernemer wat, by die bedryf van 'n onderneming in die gewone loop waarvan met registreerbare goed handel gedryf word, bedoelde goed verkoop het ten gevolge waarvan die registrasie vereis word, dat die belasting betaalbaar ingevolge hierdie Wet deur dié ondernemer betaal is of betaal sal word; of

(c) 'n vrystellingsbewys deur die Sekretaris uitgereik ten effekte dat geen belasting ingevolge hierdie Wet betaalbaar is nie ten opsigte van 'n verkoop of ander vandiehandsetting, of 'n in paragraaf (a) (i) beoogde invoer in die Republiek, met betrekking tot die registreerbare goed ten gevolge waarvan die registrasie vereis word."

## Act No. 111, 1979

## SALES TAX AMENDMENT ACT, 1979.

Substitution of  
section 38 of  
Act 103 of 1978.

16. (1) The following section is hereby substituted for section 38 of the principal Act:

“Tax relief allowable to certain diplomats and diplomatic and consular missions.

38. (1) The Minister may, in consultation with the Minister of Foreign Affairs, authorize the granting of relief, by way of a refund, in respect of tax paid— 5

(a) by any person enjoying full or limited diplomatic immunity or privileges under any law or agreement in force in the Republic or under the recognized principles of international law or by the wife, child or dependant of such person 10 living with him, provided similar or equivalent relief is granted in the country by which such person is employed to any representative or employee of the Government of the Republic stationed in such country who enjoys full or 15 limited diplomatic immunity or privileges in that country; or

(b) by any diplomatic or consular mission of a foreign country established in the Republic, relating to transactions concluded for the official 20 purposes of such mission, provided similar or equivalent relief is granted to any diplomatic or consular mission of the Republic established in the foreign country concerned.

(2) **[Such]** The relief contemplated in subsection 25

(1) (a) shall not be granted to any South African citizen or permanent resident of the Republic.

(3) The Minister may authorize **[such]** any relief under this section on such conditions and subject to such restrictions as he may deem fit. 30

(4) Any claim for a refund of tax under this section shall be made in such form and at such time as the Secretary may prescribe and shall be accompanied by such proof of payment of tax or certification as the Secretary may require.” 35

(2) The amendment effected by subsection (1) shall be deemed to have come into operation on 3 July 1978.

Amendment of  
section 40 of  
Act 103 of 1978.

17. Section 40 of the principal Act is hereby amended by the addition of the following subsection:

“(6) Where the Secretary has under subsection (4) 40 authorized the retention of a microfilm copy or computer tape record of any documents referred to in subsection (3) (b), every vendor who fails to preserve—

(a) such documents as provided in subsection (3); or  
(b) such microfilm copy or computer tape record of such 45 documents in lieu of the originals thereof for a period of five years after the completion of the transactions, acts or operations to which such originals relate, shall be guilty of an offence and liable on conviction to the penalties prescribed by subsection (5).” 50

Amendment of  
section 43 of  
Act 103 of 1978.

18. Section 43 of the principal Act is hereby amended by the substitution for paragraph (d) of the following paragraph:

“(d) being an auctioneer or a seller in relation to any transaction consisting of any sale of goods, financial lease, rental agreement, taxable service, board and 55 lodging or accommodation—

(i) declares to any purchaser **[thereof]** in relation to such transaction that tax has been included in or will be added on to the price or amount chargeable **[for such goods, taxable service, board and 60 lodging or accommodation]** in respect of such



## WYSIGINGSWET OP VERKOOPBELASTING, 1979.

Wet No. 111, 1979

16. (1) Artikel 38 van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 38 van Wet 103 van 1978.

„Belasting-verligting aan sekere diplomate en diplomatieke en konsulêre sendings toegelaatbaar.

38. (1) Die Minister kan, in ooreenstemming met die Minister van Buitelandse Sake, die verlening van verligting, by wyse van 'n terugbetaling, magtig ten opsigte van belasting betaal—

(a) deur 'n persoon wat volle of beperkte diplomatieke immunitet of voorregte geniet ingevolge 'n wet of ooreenkoms in die Republiek van krag of ingevolge die erkende beginsels van die volkereg of deur die vrou, kind of afhanklike van bedoelde persoon wat by hom woon, mits soortgelyke of gelykwaardige verligting in die land in wie se diens bedoelde persoon is, verleen word aan 'n verteenwoordiger of werknemer van die Regering van die Republiek wat in bedoelde land gestasioneer is en volle of beperkte diplomatieke immunitet of voorregte in daardie land geniet; of

(b) deur 'n diplomatieke of konsulêre sending van 'n vreemde land wat in die Republiek gevestig is aangaande transaksies gesluit vir die amptelike doeleindes van bedoelde sending, mits soortgelyke of gelykwaardige verligting verleen word aan 'n diplomatieke of konsulêre sending van die Republiek wat in die betrokke vreemde land gevestig is.

(2) **[Bedoelde]** Die verligting in subartikel (1) (a) beoog, word nie aan 'n Suid-Afrikaanse burger of permanente inwoner van die Republiek verleen nie.

(3) Die Minister kan **[bedoelde]** enige verligting ingevolge hierdie artikel magtig op die voorwaardes en onderworpe aan die beperkings wat hy doenlik ag.

(4) 'n Eis om 'n terugbetaling van belasting ingevolge hierdie artikel word gemaak op die wyse en op die tydstip wat die Sekretaris voorskryf en moet vergesel gaan van die bewys van betaling van belasting of 'n sertifikaat wat die Sekretaris mag vereis.”

(2) Die wysiging deur subartikel (1) aangebring, word geag op 3 Julie 1978 in werking te getree het.

17. Artikel 40 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg:

Wysiging van artikel 40 van Wet 103 van 1978.

„(6) Waar die Sekretaris kragtens subartikel (4) die behoud van 'n mikrofilmafskrif of rekenaarband-aantekeninge van enige stukke in subartikel (3) (b) bedoel, gemagtig het, is elke ondernemer wat versuim om—

(a) sodanige stukke volgens voorskrif van subartikel (3); of  
(b) bedoelde mikrofilmafskrif of rekenaarband-aantekeninge van bedoelde stukke in plaas van die oorspronklikes daarvan vir 'n tydperk van vyf jaar na afhandeling van die transaksies, handelinge of werksaamhede waarop bedoelde oorspronklikes betrekking het,

te bewaar, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met die strawwe by subartikel (5) voorgeskrif.”

18. Artikel 43 van die Hoofwet word hierby gewysig deur paragraaf (d) deur die volgende paragraaf te vervang:

Wysiging van artikel 43 van Wet 103 van 1978.

„(d) 'n afslaer of 'n verkoper is met betrekking tot 'n transaksie bestaande uit 'n verkoop van goed, bruikhuur, huurooreenkoms, belasbare diens, kos en inwoning of huisvesting en—

(i) aan 'n koper **[daarvan]** met betrekking tot bedoelde transaksie verklaar dat belasting ingesluit is in of bygevoeg sal word by die prys of bedrag vorderbaar **[vir bedoelde goed, belasbare diens, kos en inwoning of huisvesting]** ten opsigte van



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## SALES TAX AMENDMENT ACT, 1979.

transaction, where in fact no tax is payable in terms of this Act; or

- (ii) knowingly and without lawful excuse (the burden of proof whereof shall be upon him) includes in or adds on to the price or amount charged to the purchaser [of such goods, taxable service, board and lodging or accommodation] in relation to such transaction any tax, where in fact no tax is payable in terms of this Act; or
- (iii) knowingly and without lawful excuse (the burden of proof whereof shall be upon him) includes in or adds on to the price or amount charged to the purchaser in relation to such transaction any tax in excess of the tax properly leviable under this Act in respect of the taxable value of such transaction,"

Amendment of  
Schedule 1 to  
Act 103 of 1978.

19. (1) Schedule 1 to the principal Act is hereby amended—

- (a) by the substitution in subparagraph (b) of paragraph 1 for the words preceding item (i), and item (i), of the following words and item:
- “(b) Installation, repair, maintenance, restoration, alteration or embellishment services in respect of goods carried out in the course of carrying on any enterprise, including, without limiting the generality of this subparagraph [repair, maintenance, restoration, alteration or embellishment services rendered]—
- (i) installation, repair, maintenance, restoration, alteration or embellishment services rendered by any shoe-repairer, shoemaker, watchmaker, jeweller, repairer of motor vehicles, photographic equipment or domestic appliances, panelbeater or tyre retreader; or”;
- (b) by the substitution in item (ii) of subparagraph (b) of paragraph 1 for the words preceding subitem (aa) of the following words:
- (ii) repair, maintenance, restoration, alteration or embellishment services rendered in respect of any asset consisting of—”;
- (c) by the substitution for subitem (aa) of item (ii) of subparagraph (b) of paragraph 1 of the following subitem:
- “(aa) any plant or equipment used for the purposes of heating (other than hot-water cylinders, non-industrial boilers or solar water heaters), ventilation, air-conditioning, refrigeration, television or radio [plant or equipment] or any communication system (including any alarm signalling system) other than [one] any communication system installed by the Department of Posts and Telecommunications; or”;
- (d) by the substitution for subitem (bb) of item (ii) of subparagraph (b) of paragraph 1 of the following subitem:
- “(bb) any [floor (other than a brick or concrete floor), carpet or] floor-covering material composed of carpets, wood-blocks, vinyl or plastic materials, cork, linoleum, rubber, glazed bituminous felt or any other resilient flooring material; or”;
- (e) by the substitution in subitem (dd) of item (ii) of subparagraph (b) of paragraph 1 for the expression “12A (1) or (2)” of the expression “12A (2) or (3)”;
- (f) by the insertion after subparagraph (b) of paragraph 1 of the following subparagraph:

## WYSIGINGSWET OP VERKOOPBELASTING, 1979.

Wet No. 111, 1979

- dié transaksie, waar in werklikheid geen belasting ingevolge hierdie Wet betaalbaar is nie; of
- (ii) wetens en sonder wettige verskoning (waarvan die bewyslas op hom rus) belasting insluit in of byvoeg by die prys of bedrag gevorder van die koper **[van bedoelde goed, belasbare diens, kos en inwoning of huisvesting]** met betrekking tot bedoelde transaksie, waar in werklikheid geen belasting ingevolge hierdie Wet betaalbaar is nie; of
- (iii) wetens en sonder wettige verskoning (waarvan die bewyslas op hom rus) belasting insluit in of byvoeg by die prys of bedrag gevorder van die koper met betrekking tot bedoelde transaksie wat die belasting wat kragtens hierdie Wet ten opsigte van die belasbare waarde van bedoelde transaksie behoorlik hefbaar is, oorskry.”.
19. (1) Bylae 1 by die Hoofwet word hierby gewysig—
- (a) deur in subparagraaf (b) van paragraaf 1 die woorde wat item (i) voorafgaan, en item (i), deur die volgende woorde en item te vervang:
- „(b) Installasie-, herstel-, instandhoudings-, restourasie-, veranderings- of verfraaiingsdienste ten opsigte van goed wat uitgevoer word in die loop van die bedryf van ’n onderneming, met inbegrip van, maar sonder beperking van die algemeenheid van hierdie subparagraaf [herstel-, instandhoudings-, restourasie-, veranderings- of verfraaiingsdienste gelewer]—
- (i) installasie-, herstel-, instandhoudings-, restourasie-, veranderings- of verfraaiingsdienste gelewer deur ’n skoenhersteller, skoenmaker, horlosiemaker, juwelier, hersteller van motorvoertuie, fotografiese toerusting of huishoudelike toestelle, duikklopper of bandversoler; of”;
- (b) deur in item (ii) van subparagraaf (b) van paragraaf 1 die woorde wat subitem (aa) voorafgaan deur die volgende woorde te vervang:
- „(ii) herstel-, instandhoudings-, restourasie-, veranderings- of verfraaiingsdienste gelewer ten opsigte van ’n bate bestaande uit—”;
- (c) deur subitem (aa) van item (ii) van subparagraaf (b) van paragraaf 1 deur die volgende subitem te vervang:
- „(aa) ’n installasie of uitrusting gebruik vir die doeleindes van [verwarmings-] verwarming (behalwe warmwatersilinders, nie-industriële ketels of sonwerverhitters), [ventilasie-, lugreëlings-, verkoelings-, beeldradio- of radio-installasie of uitrusting] ventilasie, lugreëling, verkoeling, beeldradio of radio of enige kommunikasiestelsel (met inbegrip van ’n alarmseinstelsel), behalwe [een] ’n kommunikasiestelsel wat deur die Departement van Pos- en Telekommunikasiewese geïnstalleer is; of”;
- (d) deur subitem (bb) van item (ii) van subparagraaf (b) van paragraaf 1 deur die volgende subitem te vervang:
- „(bb) ’n [vloer (behalwe ’n baksteen- of betonvloer), tapyt of] vloerbedekkingsmateriaal saamgestel uit tapyte, houtblokke, viniel- of plastiese materiale, kurk, linoleum, rubber, geglasuurde bitumineusvilt of enige ander veerkragtige vloermateriaal; of”;
- (e) deur in subitem (dd) van item (ii) van subparagraaf (b) van paragraaf 1 die uitdrukking „12A (1) of (2)” deur die uitdrukking „12A (2) of (3)” te vervang;
- (f) deur na subparagraaf (b) van paragraaf 1 die volgende subparagraaf in te voeg:

Wysiging van  
Bylae 1 by  
Wet 103 van 1978.

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## SALES TAX AMENDMENT ACT, 1979.

- “(bA) Erection, construction, assembly or installation services rendered on or after the commencement date in respect of any asset of the nature described in subparagraph (b) (ii): Provided that the provisions of this subparagraph shall not apply in respect of—
- (i) any amount of the consideration payable in respect of any such service accruing to the vendor in relation to such service before 1 March 1979; or
  - (ii) the erection, construction, assembly or installation of any such asset under an agreement which in terms of paragraph 2 of Schedule 3 is deemed to be a sale of goods.”;
- (g) by the insertion in subparagraph (c) of paragraph 1 after the word “locksmith” of the word “signwriter”;
- (h) by the substitution for subparagraph (d) of paragraph 1 of the following subparagraph:
- “(d) Services rendered or facilities provided by any person in the course of any enterprise carried on by him, as aids to health, strength or beauty, including, without limiting the generality of this subparagraph, the giving of advice in connection with health, strength or beauty, massages and other treatments, the provision of turkish and sauna baths, slimming courses or devices, gymnasium facilities (other than gymnasium facilities provided for any organized competitive sport) and services rendered by any dental mechanic, optician or pharmacist in the course of his trade, business or occupation as such, but excluding—
- (i) any such professional services as are provided by a registered medical practitioner, dentist, dietitian, optometrist, homeopath, naturopath, osteopath, herbalist, nurse, physiotherapist, chiropractor or **orthoptist** orthoptist in the ordinary course of his practice as such; or
  - (ii) any services rendered or facilities provided in any registered hospital or nursing home, or in any clinic conducted by a local authority.”;
- (i) by the addition of the following subparagraph to paragraph 1:
- “(e) Services whereby goods are produced, manufactured, fabricated, assembled, processed or imprinted or are subjected to a process of manufacture, excluding any refinery services referred to in Division IIIA of Schedule 2.”;
- (j) by the insertion after paragraph 1 of the following paragraph:
- “1A. For the purposes of this Act, where any agreement provides for the rendering of a service which in terms of subparagraph (b) (ii) or (bA) of paragraph 1 is a taxable service and the consideration payable under such agreement to the person rendering such service is payable in respect of such service and any materials or components supplied by such person which are required for the rendering of such service, the said agreement as a whole shall be treated as an agreement for the rendering of such taxable service and the said consideration shall be deemed to be payable in respect of such taxable service.”; and
- (k) by the substitution for paragraph 2 of the following paragraph:
- “2. **Subject to the provisions of subparagraphs (b) (ii) and (bA) of paragraph 1** A construction activity shall not be deemed to be a taxable service for the purposes of this Act.”.

## WYSIGINGSWET OP VERKOOPBELASTING, 1979.

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- 5 „(bA) Oprigtings-, konstruksie-, monterings- of  
installasiedienste gelewer op of na die aanvangs-  
datum ten opsigte van 'n bate van die aard wat in  
subparagraaf (b) (ii) beskryf word: Met dien  
verstande dat die bepalings van hierdie subpara-  
graaf nie van toepassing is nie ten opsigte van—
- 10 (i) 'n bedrag van die vergoeding betaalbaar ten  
opsigte van so 'n diens wat voor 1 Maart 1979  
aan die ondernemer met betrekking tot  
bedoelde diens toeval; of
- 15 (ii) die oprigting, konstruksie, montering of instal-  
lasie van so 'n bate ingevolge 'n ooreenkoms  
wat ingevolge paragraaf 2 van Bylae 3 geag  
word 'n verkoop van goed te wees.”;
- 20 (g) deur in subparagraaf (c) van paragraaf 1 na die woord  
„slotmaker” die woord „letterskilder” in te voeg;
- (h) deur subparagraaf (d) van paragraaf 1 deur die volgende  
subparagraaf te vervang:
- 25 „(d) Dienste gelewer of fasiliteite verskaf deur iemand  
in die loop van 'n onderneming wat hy bedryf, as  
hulpmiddels vir gesondheid, liggaamsbou of skoon-  
heid, met inbegrip van, maar sonder beperking van  
die algemeenheid van hierdie subparagraaf, die gee  
van advies in verband met gesondheid, liggaams-  
bou of skoonheid, die toediening van masserings en  
ander behandelings, die voorsiening van turkse  
baddens en saunabaddens, verslankingskursusse of  
-apparaat, gimnasiumfasiliteite (behalwe gimna-  
siumfasiliteite vir 'n georganiseerde mededingende  
30 sportsoort verskaf) en dienste gelewer deur 'n  
tandwerktuigkundige, brilmaker of apteker in die  
loop van sy bedryf, besigheid of beroep as sodanig,  
maar uitgesonderd—
- 35 (i) die professionele dienste wat gelewer word  
deur 'n geregistreerde geneesheer, tandarts,  
dieetkundige, gesigkundige, homopaat, naturo-  
paat, osteopaat, kruiekundige, verpleër, fisio-  
terapeut, chiropraktisyn of ortoptis in die  
gewone loop van sy praktyk as sodanig; of
- 40 (ii) dienste gelewer of fasiliteite verskaf in 'n  
geregistreerde hospitaal of verpleeginrigting of  
in 'n kliniek wat deur 'n plaaslike bestuur  
bedryf word.”; en
- 45 (i) deur die volgende subparagraaf by paragraaf 1 te voeg:  
„(e) Dienste waarby goed geproduseer, vervaardig,  
gefabriseer, gemonteer, verwerk of afgedruk word  
of aan 'n vervaardigingsproses onderwerp word,  
uitgesonderd enige raffinaderydienste bedoel in  
Afdeling IIIA van Bylae 2.”;
- 50 (j) deur na paragraaf 1 die volgende paragraaf in te voeg:  
„1A. By die toepassing van hierdie Wet word, waar  
'n ooreenkoms voorsiening maak vir die lewering van 'n  
diens wat ingevolge subparagraaf (b) (ii) of (bA) van  
paragraaf 1 'n belasbare diens is, en die vergoeding  
55 betaalbaar ingevolge daardie ooreenkoms aan die per-  
soon wat bedoelde diens lewer, betaalbaar is ten opsigte  
van bedoelde diens en enige materiale of komponente  
deur bedoelde persoon voorsien wat vir die lewering van  
bedoelde diens nodig is, genoemde ooreenkoms as  
60 geheel as 'n ooreenkoms vir die lewering van bedoelde  
belasbare diens behandel en word genoemde vergoeding  
geag ten opsigte van bedoelde belasbare diens betaalbaar  
te wees.”; en
- 65 (k) deur paragraaf 2 deur die volgende paragraaf te vervang:  
„2. **[Behoudens die bepalings van subparagraawe  
(b) (ii) en (bA) van paragraaf 1, word]** 'n Konstruk-  
siebedrywigheid word nie geag 'n belasbare diens vir  
die doeleindes van hierdie Wet te wees nie.”.



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(2) The amendments effected by paragraphs (c), (d), (e) and (h) of subsection (1) shall be deemed to have come into operation on 3 July 1978, and the amendments effected by paragraphs (g) and (i) of subsection (1) shall come into operation on 1 August 1979.

Amendment of  
Schedule 2 to  
Act 103 of 1978.

20. (1) Schedule 2 to the principal Act is hereby amended— 5

(a) by the substitution in Division I for the words preceding paragraph 1 of the following words:

“In the case of any enterprise in the ordinary course of which goods (other than goods in respect of which an exemption under section 6 (1) (d) applies) are manufactured or assembled for sale or any process of manufacture is undertaken for reward, **but excluding any construction activity** the goods and taxable services set forth in this Division but excluding any such goods or services acquired or utilized in the course of any construction activity or of any mining or quarrying enterprise or in rendering any rock-breaking or refinery services referred to in Division IIIA.”; 10 15

(b) by the addition to paragraph 3 of Division I of the following subparagraph, the existing paragraph becoming subparagraph (a): 20

“(b) Parts purchased for incorporation in or attachment to such machinery or plant for the purpose of the repair or maintenance thereof by the vendor carrying on the enterprise concerned.”; 25

(c) by the addition of the following proviso to paragraph 3 of Division I:

“Provided that for the purposes of this paragraph, parts purchased shall not include any goods described in this Division under the heading of non-qualifying goods.”; 30

(d) by the substitution for paragraph 4 of Division I of the following paragraph:

“4. (a) Containers into which **consumable** goods are placed and packaging or wrapping materials (including labels) used for packing or wrapping such goods, on completion of the manufacture of such goods, if— 35

(i) such containers **or materials** are used for the purpose of the sale to end consumers of such goods in such containers; or **packed or wrapped in such materials** 40

(ii) such materials are used for the purpose of packing or wrapping such goods for sale to end consumers in such materials.

(b) Containers and packaging materials (**excluding** including pallets **but including disposable pallets**) and binding or tying materials used for the shipment or conveyance of manufactured goods which are exported from the Republic.”; 45

(e) by the substitution for paragraph 5 of Division I of the following paragraph: 50

“5. Goods, being—

(a) fuel purchased in bulk supply; **or**

(b) catalysts and related materials;

(c) reductants, oxydants or enzymes; and 55

(d) other processing materials (excluding any such materials as fall under the heading of non-qualifying goods in this Division), 60

used directly in the manufacture, assembly or processing of goods by **such** the enterprise concerned and which



## WYSIGINGSWET OP VERKOOPBELASTING, 1979.

Wet No. 111, 1979

(2) Die wysigings deur paragrawe (c), (d), (e) en (h) van subartikel (1) aangebring, word geag op 3 Julie 1978 in werking te getree het, en die wysigings deur paragrawe (g) en (i) van subartikel (1) aangebring, tree op 1 Augustus 1979 in werking.

5 20. (1) Bylae 2 by die Hoofwet word hierby gewysig—

Wysiging van  
Bylae 2 by  
Wet 103 van 1978.

(a) deur in Afdeling I die woorde wat paragraaf 1 voorafgaan deur die volgende woorde te vervang:

„In die geval van 'n onderneming in die gewone loop waarvan goed (behalwe goed ten opsigte waarvan 'n vrystelling ingevolge artikel 6 (1) (d) van toepassing is) vir verkoop vervaardig of gemonteer word of enige vervaardigingsproses teen vergoeding onderneem word, maar met uitsluiting van enige **[konstruksiebedrywigheid]** goed of dienste verkry of gebruik in die loop van 'n konstruksiebedrywigheid of van 'n mynbou- of steengroefonderneming of by die lewering van klipbreek- of raffinaderydienste bedoel in Afdeling IIIA:”;

(b) deur die volgende subparagraaf by paragraaf 3 van Afdeling I te voeg, terwyl die bestaande paragraaf subparagraaf (a) word:

„(b) Onderdele gekoop vir inlywing in of aanhegting by bedoelde masjinerie of installasie vir die doeleindes van die herstel of instandhouding daarvan deur die ondernemer wat die betrokke onderneming dryf.”;

(c) deur die volgende voorbehoudsbepaling by paragraaf 3 van Afdeling I te voeg:

„Met dien verstande dat by die toepassing van hierdie paragraaf, onderdele gekoop nie goed beskryf in hierdie Afdeling onder die opskrif van nie-kwalifiserende goed insluit nie.”;

(d) deur paragraaf 4 van Afdeling I deur die volgende paragraaf te vervang:

„4. (a) Houers waarin **[verbruikbare]** goed geplaas word en verpakkings- of toedraaimateriaal (met inbegrip van etikette) gebruik vir die verpakking of toedraai van bedoelde goed, by voltooiing van die vervaardiging van bedoelde goed, indien—

(i) bedoelde houers **[of materiaal aangewend]** gebruik word **[ten einde]** vir die doeleindes van die verkoop aan eindverbruikers van bedoelde goed in bedoelde houers; of **[verpak of toegedraai in bedoelde materiaal te verkoop]**

(ii) bedoelde materiale gebruik word vir die doeleindes van die verpakking of toedraai van bedoelde goed vir verkoop aan eindverbruikers in bedoelde materiale.

(b) Houers, verpakkingsmateriaal (**[behalwe]** met inbegrip van **[hegstroke]** palette **[maar met inbegrip van wegdoenbare hegstroke]**) en bind- of vasmaakmateriaal aangewend vir die verskeping of vervoer van vervaardigde goed wat uit die Republiek uitgevoer word.”;

(e) deur paragraaf 5 van Afdeling I deur die volgende paragraaf te vervang:

„5. Goed, synde—

(a) brandstof in losmaatvoorraad aangekoop; **[of]**

(b) katalisators en verwante materiale;

(c) reduceermiddels, oksideermiddels of ensieme; en

(d) ander verwerkingsmateriale (behalwe bedoelde materiale wat onder die opskrif van nie-kwalifiserende goed in hierdie Afdeling val),

wat regstreeks by die vervaardiging, montering of verwerking van goed deur **[bedoelde]** die betrokke

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- are necessary for such manufacture, assembly or processing.”;
- (f) by the substitution for paragraph 7 of Division I of the following paragraph:
- “7. **[Refractory material for use in furnaces, arc furnace electrodes and steel surface process materials used in the manufacture of primary iron and steel products]** The following goods used in the manufacture of primary iron and steel products or in the production of ferro-alloys or non-ferrous alloy metals:
- (a) Refractory material for use in furnaces;
  - (b) arc furnace electrodes;
  - (c) pickling materials and agents, rolling mill oils and conditioners and continuous casting and mould-lining powders; and
  - (d) steel surface process materials (excluding any such materials as fall under the heading of non-qualifying goods in this Division).”;
- (g) by the addition of the following heading and words to Division I of Schedule 2 to the principal Act after paragraph 7:

*‘Non-qualifying goods*

- |   |    |
|---|----|
| Abrasives and abrasive materials, polishing and buffing compounds |    |
| Grinding or crushing balls and rods                               | 25 |
| Detachable machine tools  |    |
| Cutting, forming, honing and moulding tools                       |    |
| Greases and lubricants  |    |
| Cutting oils  |    |
| Filtering and screening materials                                 | 30 |
| Cleaners and disinfectants  |    |
| Stencils and patterns   |    |
| Casting and moulding sands  |    |
| Marking pencils and crayons                                       |    |
| Furnace electrodes  | 35 |
| Conveyor belts and belting  |    |
| Sewing needles, points, discs, shanks, reamers, knives and dies   |    |
| Welding gases and fluxes  |    |
| Nozzles (other than grease nozzles)                               | 40 |
| Millstones  |    |
| Wax—natural and synthetic.”;                                      |    |
- (h) by the insertion of the following Divisions after Division I:

**“DIVISION IA**

45

*Service Enterprises*

In the case of any enterprise in the ordinary course of which any taxable service is rendered:

1. Goods intended to be so used or dealt with in performing any such service that such goods will be incorporated in or attached to any other goods or property in respect of which such service is performed as a permanent part of such other goods or property.
2. Cleaning liquids, soaps, detergents, dyes, bleaching agents, insecticides, fungicides, herbicides, rodenticides, hairdressing preparations or other chemicals for use directly in performing any such service.

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- onderneming gebruik word en wat noodsaaklik vir bedoelde vervaardiging, montering of verwerking is.”;
- (f) deur paragraaf 7 van Afdeling I deur die volgende paragraaf te vervang:
- 5 „7. **[Vuurvaste materiaal vir gebruik in oonde, boogoondelektrodes en staaloppervlakte-verwerkingsmiddele wat by die vervaardiging van primêre yster- en staalprodukte gebruik word]** Die
- 10 volgende goed wat by die vervaardiging van primêre yster- en staalprodukte of by die produksie van ferrolegerings of nie-ysterlegeermetale gebruik word:
- (a) Vuurvaste materiaal vir gebruik in oonde;
- (b) boogoondelektrodes;
- 15 (c) bytingmateriale en -middels, walsmeulolies en -kondisioneringsmiddels en deurloopgiets- en vormbekledingspoeiers; en
- (d) staaloppervlakte-verwerkingsmateriale (behalwe bedoelde materiale wat onder die opskrif van nie-kwalifiserende goed in hierdie Afdeling val).”;
- 20 (g) deur die volgende opskrif en woorde by Afdeling I te voeg:

## „Nie-kwalifiserende goed

- 25 Skuurmiddels en skuurmateriale, poleer- en fynskuring-samestellings
- Slyp- of breekkoeëls en stange
- Afneembare masjienwerktuie
- Sny-, vormings-, slyp- en lyswerktuie
- Ghries en smeermiddels
- 30 Snyolies
- Filtreer- en sifmateriale
- Skoonmaakmiddels en ontsmetmiddels
- Sjablone en patrone
- Giet- en vormsand
- 35 Merkpottlode en vetkryt
- Oondelektrodes
- Vervoerbande en bandmateriaal
- Naainaalde, punte, skywe, skagte, ruimers, messe en snymoere
- 40 Sweisgasse en smeltmiddels
- Spuistukke (behalwe ghriesspuistukke)
- Meulstene
- Was—natuurlik en sinteties.”;
- (h) deur die volgende Afdelings na Afdeling I in te voeg:

## „AFDELING IA

## 45 Diensondernemings

- In die geval van 'n onderneming in die gewone loop waarvan 'n belasbare diens gelewer word:
- 50 1. Goed bestem om só gebruik of aangewend te word by die uitvoering van 'n bedoelde diens dat bedoelde goed ingelyf sal wees by of aangeheg sal wees aan ander goed of eiendom ten opsigte waarvan sodanige diens uitgevoer word, as 'n permanente deel van daardie ander goed of eiendom.
- 55 2. Skoonmaakvloeistowwe, sepe, reinigingsmiddels, kleurstowwe, bleikmiddels, insekdoders, swamdoders, onkruidodders, knaagdierdoders, haarkappreparate of ander chemikalieë vir gebruik regstreeks by die uitvoering van 'n bedoelde diens.

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## DIVISION IB

*Commercial Enterprises*

In the case of any enterprise in the ordinary course of which sales of goods are concluded:

Any taxable service rendered in respect of goods intended for sale.”; 5

- (i) by the substitution for paragraph 4 of Division II of the following paragraph:  
 “4. Wrapping and packaging materials (including labels) used directly in the marketing of printed matter to end users.”; 10
- (j) by the addition of the following paragraph to Division II:  
 7. (a) Any repair or maintenance service in respect of machinery or plant used directly in the process of printing or any other process attendant upon the direct production of printed matter, and parts (excluding detachable machine tools) purchased for incorporation in or attachment to such machinery or plant in order to effect such service. 15  
 (b) Parts (excluding detachable machine tools) purchased for incorporation in or attachment to such machinery or plant for the purpose of the repair or maintenance thereof by the vendor carrying on the enterprise concerned.”; 20  
 25
- (k) by the substitution for Division III of the following Division:

## “DIVISION III

*Mining or Quarrying Enterprises*

In the case of any enterprise in the ordinary course of which mining or quarrying operations are undertaken in order to derive income: 30

1. Goods and services described below and used or performed directly for the purposes mentioned:

Item No.	[*]	Description	35
<i>Breaking Rock</i>			
<b>[031]</b>	<b>010</b>	Coal cutter pick boxes and coal cutter picks	
		<b>[EXPLOSIVES</b>	
<b>050</b>		High grade (74 per cent and 40 over)	
<b>051</b>		Medium grade (51 per cent and up to 73 per cent)	
<b>052</b>		Low grade (up to 50 per cent)	
<b>053</b>		Permitted explosives (fiery mines only)	45
<b>054</b>		Detonators (plain)	
<b>055</b>		Detonators (electric) (including delay action)	
<b>056</b>		Fuse—safety (capped)	50

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## AFDELING IB

## Kommersiële ondernemings

In die geval van 'n onderneming in die gewone loop waarvan verkope van goed gesluit word:

5 'n Belasbare diens gelewer ten opsigte van goed  
bestem vir verkoop.”;

(i) deur paragraaf 4 van Afdeling II deur die volgende paragraaf te vervang:

10 „4. Toedraai- en verpakkingsmateriale (met inbegrip van etikette) wat regstreeks by die bemaking van drukwerk aan eindverbruikers gebruik word.”;

(j) deur die volgende paragraaf by Afdeling II te voeg:

15 „7. (a) 'n Herstel- of instandhoudingsdiens ten opsigte van masjinerie of installasie wat regstreeks by die drukproses of 'n ander proses wat gepaard gaan met die regstreekse produksie van drukwerk gebruik word, en onderdele (behalwe afneembare masjienwerktuie) gekoop vir inlywing in of aanhegting by bedoelde masjinerie of installasie ten einde bedoelde diens uit te voer.

(b) Onderdele (behalwe afneembare masjienwerktuie) gekoop vir inlywing in of aanhegting by bedoelde masjinerie of installasie vir die doeleindes van die herstel of instandhouding daarvan deur die ondernemer wat die betrokke onderneming bedryf.”;

(k) deur Afdeling III deur die volgende Afdeling te vervang:

### „AFDELING III

*Mynbou- of Steengroefondernemings*

30 In die geval van 'n onderneming in die gewone loop waarvan mynbou- of steengroefbedrywighede onderneem word ten einde inkomste te verkry:

1. Goedere en dienste hieronder beskryf en regstreeks gebruik of uitgevoer vir die vermelde doeleindes:

Item No.	[*]	Beskrywing
35		Breek van klip

**[031] 010** **[Pikbokse en pikke vir kool-**  
**snyers]** Steenkoolsnyerpik-  
houers en steenkoolsnyerpikke

40	050	Hoogste graad (74 persent en hoër)
----	-----	------------------------------------

051 Medium graad (51 persent en tot 73 persent)

45	052	Laagste graad (tot 50 persent)
	053	Springstowwe wat toegelaat

054 word (slegs brandgasmyne)  
Slagdoppies (gewone)

**055** Slagdoppies (elektries) (ver-  
traging)

50                      056                      Lont—veiligheids (doppie)



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Item No.	[*]	Description	
057		Fuse—safety (excluding capped)	
058		Fuse igniters	
059		Explosive requisites—	5
-01		Igniter cord	
-02		Other—	
		Blasting machines	
		Detonator tubes	
		Exploders or shot firers	10
		Fuse—	
		clips	
		crimpers	
		Lighter holders	
		Primer piercers	15
		Safety clips	
		Tamping plugs	
		Spares and repairs]	
<i>Explosives and Explosives requisites:</i>			
020		Explosives, explosive ingredients and explosives accessories and requisites used or consumed directly for the purposes of mining or quarrying operations, including, without limiting the foregoing—	20
021		Slurry explosives and agents	25
022		Ammonium nitrate and ingredients	
023		Gunpowder	30
024		Nitro-glycerine based explosives and ingredients, blasting agent slurry	
025		Detonators, detonator tubes, detonating relays and fuse assemblies, detonating accessories	35
026		Blasting wire and cable, blasting machines (excluding vibro-recorders and peak particle velocity meters), blasting circuit testers (continuity, ohmmeters and insulation)	40
027		Fuse—safety, fuse igniters, fuseheads and assemblies, fuse clips and crimpers	45
028		Igniter cord, delay igniter cord igniter and fasteners	
029		Lighter holders, primer piercers, safety clips, tamping plugs	50
030		Explosives delay and booster charges and requisites and clearing charges	
031		Exploders or shot firers, shot exploder testers, anstarts	55
032		Spares and repairs in respect of all items mentioned above	
<i>Other</i>			
100		Mine marking crayon and Mine stick chalk	60
[079]	101	Hose—Rock drill: Air/Water	
[080]	102	Hose fittings	
[083]	103	Detachable bits, Raisebore	

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	Item No.	[*]	Beskrywing
	057		Lont—veiligheids (nie-doppie)
	058		Lontaanstekers
	059		Springstofbenodigdhede—
5	-01		Aansteekkoord
	-02		Ander—
			Skietwerkmasjiene
			Slagdoppiebuise
10			Ontstekers of plowwers
			Lont—
			knippe
			riffeltange
			Ontstekerhouers
			Ruimnaalde
15			Veiligheidsklemme
			Stopselproppe
			Onderdele en herstelwerk]
			<i>Springstowwe en Springstof-</i>
			<i>benodigdhede</i>
20	020		Springstowwe, springstofbe-
			standdele, -toebehore en beno-
			digdhede regstreeks gebruik of
25			verbruik vir die doeleindes van
			mynbou- of steengroefbedry-
			wighede, met inbegrip van,
			sonder om die voorafgaande te
			beperk—
	021		Flodderspringstowwe en skiet-
			middels
30	022		Ammoniumnitraat en bestand-
			dele
	023		Buskruit
	024		Springstowwe met 'n nitroglise-
			rienbasis en bestanddele, skiet-
35			middelflodder
	025		Slagdoppies, slagdoppiebuise,
			knalrelêe, knalvertragers en
			lontmonterings, knaltoebehore
40	026		Skietdraad en -kabel, skiettoe-
			stelle (behalwe vibrasie-
			opnemers en spitspartikelsnel-
			heidmeters), skietkringtoetsers
			(kontinuïteit, ohmmeters en in-
			sulasie)
45	027		Veiligheidslont, lontaanstekers,
			lontkoppe en monterings, lont-
			knippe en -krimpers
	028		Aansteekkoord, vertragingsaan-
			steker vir brandtou en sluiters
50	029		Ontstekerhouers, doppiepa-
			troonstekers, veiligheids-
			klemme, stopselproppe
	030		Springstof-vertraag- en aanjaer-
			ladings en -benodigdhede, aan-
55			jaers en skoonskietladings
	031		Plowwers of afskietapparaat,
			plowwertoetsers, anstarts
	032		Onderdele en herstelwerk ten
60			opsigte van alle items hierbo
			vermeld
			<i>Ander</i>
	100		Mynvetkryt en -merkkryt
	[079]	101	Slange—Klipboor: Lug/Water
	[080]	102	Slangtoebehore
65	[083]	103	Los bore, styggangbooruimers

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## SALES TAX AMENDMENT ACT, 1979.

Item No.	[*]	Description	
		reamers (cutters) and Raisebore reamers (reaming assembly)	
<b>[084]</b>	<u>104</u>	<b>[Drilling]</b> Drill steel, shanks and couplings for drill steel, drill steel stabilizer rollers and drill steel swivelmount shock assemblies	5
	<u>105</u>	Water tamping material	
		<u>Ore Dressing/Treating</u> <b>[Ore]</b>	10
<b>[001]</b>	<u>200</u>	Assay, laboratory and smelting goods	
<b>[016]</b>	<u>201</u>	Chemicals—cyanide	
<b>[017-01]</b>	<u>202</u>	Acid—nitric and sulphuric	
<b>[−02]</b>	<u>203</u>	<b>[Acid—sulphuric]</b> Sodium chemicals	15
<b>[−03]</b>	<u>204</u>	Ammonia, ammonium nitrate and ammonium chemicals	
<b>[−04]</b>	<u>205</u>	<b>[Ammonium nitrate]</b> Lime— slaked and unslaked	20
<b>[−05]</b>	<u>206</u>	Chemicals used as flocculating agents (including glue), collec- tors, dispersants, chemical transfer agents, promoters, frothers, pH regulators, modifiers, extractors, depress- ants, activators and binding agents	25
<b>[−06]</b>	<u>207</u>	Resin compound for water treatment	30
<b>[−07]</b>	<u>208</u>	Thiourea and other reagents, salt (used as electrolytic reagent), borax-fused, litharge, sodium car- bonate, uranium chemicals (in- cluding ion exchange resins, flotation reagents), ferro- silicon, zinc chloride, hydro- chloric acid, magnetite, acti- vated carbon, lead nitrate, caus- tic soda, electrode paste	35
	<u>209</u>	Limestone, iron ore, soda ash, quartzite, silica, when used as a flux	40
	<u>210</u>	Abrasive resistant castings used in blue asbestos and chrysotile mining	45
<b>[188]</b>	<u>211</u>	Mercury	
<b>[189]</b>	<u>212</u>	Zinc-dust	
<b>[205-01]</b>	<u>213</u>	Pyrite	
<b>[−02]</b>	<u>214</u>	Manganese dioxide ore	50
<b>[223]</b>	<u>215</u>	<b>[Wire]</b> Screening material	
	<u>216</u>	Filter cloths (including bag- house bags), filter cloths (spe- cial)	
	<u>217</u>	Coco mats and leaves	55

## Safety

**[021-01**  
−02

**Filter cloths**  
**Filter cloths (special)**

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<i>Item No.</i>	<b>[*]</b>	<i>Beskrywing</i>
		<u>(snyers) en styggangboorruim- mers (ruimertoebehore)</u>
5	<b>[084]</b>	<u>104 Boorstaal, boorskagte en kop- pelings vir boorstaal, boorstaal- stabiliseerders, boorstaalstabi- seerrollers en boorstaaldraai- skokbrekermonters</u>
		<u>105 Waterstopselmateriaal</u>
10		<i>Ertsbereiding/Ertsbehandeling</i>
	<b>[001]</b>	<u>200 Essai-, laboratorium- en <b>[smelt-benodigdhede]</b> smeltgoed</u>
15	<b>[016]</b>	<u>201 Chemikalieë—sianied</u>
	<b>[017-01]</b>	<u>202 Suur—salpeter en swael</u>
	<b>[-02]</b>	<u>203 <b>[Suur—swael]</b> Natriumche- mikalieë</u>
	<b>[-03]</b>	<u>204 Ammoniak, ammoniumnitraat en ammoniumchemikalieë</u>
20	<b>[-04]</b>	<u>205 <b>[Ammoniumnitraat]</b> Kalk— geblus en ongeblus</u>
	<b>[-05]</b>	<u>206 Chemikalieë gebruik as flokkuleermiddels (insluitende gom), versamelmiddels, disper- geermiddels, chemiese ver- plasingsmiddels, versnellers, skuimmiddels, pH-reguleerders, modifiseerders, uittrekmiddels, onderdrukkers, aktiveerders en bindmiddels</u>
25		
30	<b>[-06]</b>	<u>207 Harssamestelling vir waterbe- handeling</u>
	<b>[-07]</b>	<u>208 Thiourea en ander reagentse, sout (gebruik as elektrolitiese reageer- middel) boraks- <b>[versmelt]</b> gesmelt, loodglit, natriumkar- bonaat, uraanchemikalieë (in- sluitende ionuutruilingsharse, flottasie-reageermiddels), ferro- silikon, sinkchloried, soutsuur, magnetiet, geaktiveerde kool- stof, loodnitraat, bytsoda, elek- trode-pasta</u>
35		
40		<u>209 Kalksteen, ystererts, soda-as, kwartsiet, silika, wanneer dit as 'n vloeimiddel gebruik word</u>
45		<u>210 Skuurvaste gietstukke gebruik by die ontginning van blouasbes en chrisotiel</u>
50	<b>[188]</b>	<u>211 Kwik</u>
	<b>[189]</b>	<u>212 Sink-stof</u>
	<b>[205-01]</b>	<u>213 Piriet</u>
	<b>[-02]</b>	<u>214 Mangaandioksiederts</u>
	<b>[223]</b>	<u>215 <b>[Draadomheining]</b> Sifmate- riaal</u>
55		<u>216 Filtreerdoeke (insluitende sakfil- terkamersakke), filtreerdoeke (spesiaal)</u>
		<u>217 Klapperhaarmatte en -velle</u>
60		<i>Veiligheid</i>
	<b>[021-01 -02]</b>	<u>Filtreerdoeke Filtreerdoeke (spesiaal)</u>

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<i>Item No.</i>	<b>【*】</b>	<i>Description</i>	
-03		<b>Coco mats and leaves】</b>	
<b>【093】</b>	<u>300</u>	Blasting mats (metal and non-metal) and blasting barricades	
<b>【094】</b>	<u>301</u>	Safety lamps and Methanometers—gas testing	5
<b>【095-01 201】</b>		<b>Lime—slaked and unslaked Water tamping material】</b>	
<b>【205】</b>	<u>302</u>	Stone dust (collieries)	
303		Hardhats and protective clothing	10
304		Respirators and proto (or rescue) equipment	
305		Safety chains	
		<i>Repair and Maintenance</i>	15
400		Parts used in the repair and maintenance of the following—Crushers, conveyors, elevators, pumps, skips and cages, fume and dust extraction plants, and ventilation systems (including cooling and refrigeration plant)	20
		<i>Miscellaneous</i>	
500		Power fuel, tyres and tubes for use in respect of off-highway vehicles used in open-pit mining for the conveyance of rock and minerals from pit to on-site crushers and waste dumps	25
501		Power fuel, tyres and tubes for use in respect of vehicles used in underground mines for the conveyance of rock and minerals from the production area to the shaft or tipping point	30
502		Fuel for use in the generation of electricity used directly for the purposes of mining or quarrying operations, and fuel for use in the operation of pumps by salt producers	35
503		Fuel for use in the firing of furnaces	40
504		Packaging materials for use in the packing of asbestos fibre and mined salt	45
505		Refractory material for use in furnaces used in the mining industry	

**【(\*Item Nos. are those contained in Reference Key (Part I) to Stores Return M.D. 272 (Revised 1956) issued by the Department of Mines).】**; 50

- (1) by the insertion after Division III of the following Division:

“DIVISION IIIA 55

*Mining and Quarrying Service Enterprises*

In the course of any enterprise in the ordinary course of which rock-breaking services or refinery services



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	Item No.	[*]	Beskrywing
	-03		<b>Klapperhaarmatte en -velle</b>
	<b>[093]</b>	<u>300</u>	Plofmatte (metaal en nie-metaal) en skietafskortings
5	<b>[094]</b>	<u>301</u>	Veiligheidslampe en metaanmeters—gastoetsing
	<b>[095-01 201]</b>		<b>Kalk—geblus en ongeblus Waterstopselmateriaal</b>
	<b>[205]</b>	<u>302</u>	Klipstof (steen-koolmyne)
10		<u>303</u>	Hardehoede en beskermende klere
		304	Asemhalingstoestelle en proto-(reddings-) uitrusting
		305	Veiligheidskettings
15			<i>Herstel en Instandhouding</i>
		400	Onderdele wat gebruik word by die herstel en instandhouding van die volgende—
20			Klipbrekers, vervoerders, hysers, pompe, hysbakke en -hokke, damp- en stofekstrasie-aanlegte en ventilasiesistels (met inbegrip van afkoel- en koelinstallasie)
25			<i>Diverse</i>
		500	Kragbrandstof, buite- en binnebande vir gebruik ten opsigte van buitehoofwegvoertuie wat by oopgroefmynbou gebruik word vir die vervoer van rots en minerale vanaf die put na ter plaatse vergruisers en afvalhope
30			
		501	Kragbrandstof, buite- en binnebande vir gebruik ten opsigte van voertuie wat by ondergrondse myne gebruik word vir die vervoer van rots en minerale vanaf die produksiegebied na die mynskag of wippunt
35			
40		502	Brandstof gebruik by die opwekking van elektrisiteit wat regstreeks gebruik word vir die doeleindes van mynbou- of steengroefbedrywighede, en brandstof gebruik by die bediening van pompe deur soutprodusente
45			
		503	Brandstof gebruik by die stook van oonde
50		504	Verpakkingsmateriaal vir gebruik by die verpakking van asbesvesel en ontginde sout
		505	Vuurvaste materiaal vir gebruik by oonde wat in die mynbou- en werheid gebruik word
55			
			<b>[(*Item Nos. is dié vervat in „Reference Key (Part I)” by Voorraadopgawe M.D. 272 (Hersien 1956), uitgereik deur die Departement van Mynwese).]’;</b>
60	(l)		deur die volgende Afdeling na Afdeling III in te voeg:

## „AFDELING IIIA

*Mynbou- en Steengroefdiensondernemings*

In die geval van ’n onderneming in die gewone loop waarvan klipbreekdienste of raffinaderydienste (synde

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(being services in respect of the extraction or refining of minerals) are rendered to a vendor for the purposes of the vendor's mining or quarrying enterprise in respect of which the vendor is registered under section 12 of this Act:

1. As respects such rock-breaking service, the goods and services set forth in Division III under the heading 'Breaking Rock', when acquired or utilized for the direct purpose of rendering such services.
  2. As respects such refinery services, the goods set forth in Division III under the heading 'Ore Dressing/Treating', when acquired for the direct purpose of rendering such services.”;
- (m) by the substitution for paragraph 3 of Division IV of the following paragraph:
- “3. Packing or wrapping materials (including labels and binding or tying materials) and containers **[other than] including pallets [and returnable containers]** used for the marketing of farming or forestry products.”;
- (n) by the substitution for paragraph 8 of Division IV of the following paragraph:
- “8. (a) Any repair or maintenance service in respect of machinery, implements or tractors (excluding other motor vehicles) used directly for farming or forestry purposes, and parts (excluding detachable machine tools) purchased for incorporation in or attachment to such machinery, implements or tractors in order to effect such service.
- (b) Parts (excluding detachable machine tools) purchased for incorporation in or attachment to such machinery or plant for the purpose of the repair or maintenance thereof by the vendor carrying on the enterprise concerned.”;
- (o) by the insertion after Division IV of the following Division:

## “DIVISION IVA

*Farming Service Enterprises*

In the case of any enterprise in the ordinary course of which services consisting of—

- (a) the tilling or fertilizing of soil; or
  - (b) the planting, sowing, tending, reaping or harvesting of crops; or
  - (c) the planting or tending of orchards, vineyards or plantations; or
  - (d) the felling of trees; or
  - (e) the tending, shearing and milking of livestock; or
  - (f) the preparation or packing of any agricultural produce, livestock product or forestry product which has not undergone any process of manufacture, where such preparation or packing is undertaken for the purpose of rendering the produce or product marketable by the producer,
- are rendered to a vendor for the purposes of the vendor's farming or forestry enterprise in respect of which the vendor is registered under section 12 of this Act: the goods and services set forth in Division IV, when acquired or utilized for the direct purpose of rendering any of the first-mentioned services.”; and

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dienste ten opsigte van die winning of raffinerie van minerale) gelewer word aan 'n ondernemer vir die doeleindes van die ondernemer se mynbou- of steengroefonderneming ten opsigte waarvan die ondernemer ingevolge artikel 12 van hierdie Wet geregistreer is:

5 1. Met betrekking tot bedoelde klipbreekdienste, die goedere en dienste uiteengesit in Afdeling III onder die opskrif 'Breek van Klip', wanneer dit verkry of aangewend word regstreeks ten einde bedoelde dienste te lewer.

10 2. Met betrekking tot bedoelde raffinaderydienste, die goedere uiteengesit in Afdeling III onder die opskrif 'Ertsbereiding/Ertsbehandeling', wanneer dit verkry word regstreeks ten einde bedoelde dienste te lewer.'';

15 (m) deur paragraaf 3 van Afdeling IV deur die volgende paragraaf te vervang:

20 „3. Verpakkings- of toedraaimateriaal (met inbegrip van etikette en bind- of vasmaakmateriaal) en houters (**[behalwe met inbegrip van hegstroke palette en terugsendbare houters]**) aangewend vir die bemerking van boerdery- of bosbouprodukte.'';

(n) deur paragraaf 8 van Afdeling IV deur die volgende paragraaf te vervang:

25 „8. (a) 'n Herstel- of instandhoudingsdiens ten opsigte van masjinerie, **[gereedskap]** implemente of trekkers (behalwe ander motorvoertuie) wat regstreeks vir boerdery- of bosbou doeleindes gebruik word, en onderdele (behalwe afneembare masjienwerktuie) gekoop vir inlywing in of aanhegting by bedoelde masjinerie, **[gereedskap]** implemente of trekkers ten einde bedoelde diens uit te voer.

30 (b) Onderdele (behalwe afneembare masjienwerktuie) gekoop vir inlywing in of aanhegting by bedoelde masjinerie, implemente of trekkers vir die doeleindes van die herstel of instandhouding daarvan deur die ondernemer wat die betrokke onderneming dryf.'';

40 (o) deur die volgende Afdeling na Afdeling IV in te voeg:

## „AFDELING IVA

*Boerderydiensondernemings*

In die geval van 'n onderneming in die gewone loop waarvan dienste bestaande uit—

- 45 (a) die bewerking of bemesting van grond; of  
 (b) die plant, saai, versorging, maai of oes van gewasse; of  
 (c) die aanplanting van boorde, wingerde of plantasies; of  
 50 (d) die kap van bome; of  
 (e) die versorging, skeer en melk van lewende hawe; of  
 (f) die voorbereiding of verpakking van 'n landbou-, veeboerdery- of bosbouproduk wat nie 'n vervaardigingsproses ondergaan het nie; waar dié voorbereiding of verpakking onderneem word ten einde die produk vir die produsent bemerkbaar te maak, gelewer word aan 'n ondernemer vir die doeleindes van die ondernemer se boerdery- of bosbou-onderneming ten opsigte waarvan die ondernemer ingevolge artikel 12 van hierdie Wet geregistreer is: die goedere en dienste uiteengesit in Deel IV, wanneer dit verkry of aangewend word regstreeks ten einde enige van eersbedoelde dienste te lewer.''; en
- 60

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- (p) by the addition to paragraph 4 of Division V of the following subparagraph, the existing paragraph becoming subparagraph (a):
- “(b) Parts purchased for incorporation in or attachment to such fishing vessels or trawling gear for the purpose of the repair or maintenance thereof by the vendor carrying on the said enterprise.” 5
- (2) The amendment effected by—
- (a) paragraph (a) of subsection (1) shall, in so far as it refers to refining services, come into operation on a date 10 fixed by the Minister of Finance by notice in the *Gazette*.
- (b) paragraph (b) of subsection (1) shall be deemed to have come into operation on 3 July 1978;
- (c) paragraph (l) of subsection (1) shall, in so far as it refers to refining services, come into operation on a date 15 fixed by the Minister of Finance by notice in the *Gazette*;
- (d) paragraph (n) of subsection (1) shall, in so far as it refers to subparagraph (b) of paragraph 8 of Division IV of Schedule 2 to the principal Act, be deemed to have 20 come into operation on 3 July 1978;
- (e) paragraph (p) of subsection (1) shall be deemed to have come into operation on 3 July 1978.

Amendment of  
Schedule 3 to  
Act 103 of 1978.

21. (1) Schedule 3 to the principal Act is hereby amended—
- (a) by the substitution for subparagraph (a) of paragraph 1 25 of the following subparagraph:
- “(a) The erection, construction, assembly, installation, alteration, repair, maintenance or decoration on site of any building or other structure or work of a permanent nature, including— 30
- (i) the installation on site of plumbing, electrical fittings or other parts or fittings forming an integral part of any such building, other structure or **[other]** work; and
- (ii) the mixing of concrete or mortar for delivery 35 on site in order to be incorporated in such building, other structure or work.”;
- (b) by the insertion after subparagraph (a) of paragraph 1 of the following subparagraph:
- “(aA) Subject to the provisions of paragraph 1B, the 40 construction, assembly or fabrication of any prefabricated complete building (other than any prefabricated building unit manufactured for sale to other persons on a supply-only basis, or any prefabricated caravan, mobile home or park home capable 45 of being hauled from place to place on wheels which are or may be affixed thereto), if such building is installed or erected on any site by the same person by whom such construction, assembly or fabrication is undertaken and is intended to remain permanently on such site: Provided that the provisions of this subparagraph shall not apply in 50 relation to any such building the on-site installation or erection of which is commenced before 1 August 1979.”; and 55
- (c) by the substitution for subparagraph (i) of paragraph 1 of the following subparagraph:
- “(i) Shaft sinking, underground cementation and the installation on site of any hoisting, ventilation or pumping system, where such operation or activity 60 is undertaken **[in the course]** for the purposes of mining or quarrying operations.”;

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- (p) deur die volgende subparagraaf by paragraaf 4 van Afdeling V te voeg, terwyl die bestaande paragraaf subparagraaf (a) word:
- 5 „(b) Onderdele gekoop vir inlywing in of aanhegting by bedoelde visseryvaartuie of treilvisserygereedskap vir die doeleindes van die herstel of instandhouding daarvan deur die ondernemer wat genoemde onder-neming dryf.”.
- (2) Die wysiging aangebring deur—
- 10 (a) paragraaf (a) van subartikel (1) tree, vir sover dit op raffinaderydienste betrekking het, in werking op 'n datum wat die Minister van Finansies by kennisgewing in die *Staatskoerant* bepaal;
- 15 (b) paragraaf (b) van subartikel (1) word geag op 3 Julie 1978 in werking te getree het;
- (c) paragraaf (l) van subartikel (1) tree, vir sover dit op raffinaderydienste betrekking het, in werking op 'n datum wat die Minister van Finansies by kennisgewing in die *Staatskoerant* bepaal;
- 20 (d) paragraaf (n) van subartikel (1) word vir sover dit betrekking het op subparagraaf (b) van paragraaf 8 van Afdeling IV van Bylae 2 by die Hoofwet, geag op 3 Julie 1978 in werking te getree het;
- 25 (e) paragraaf (p) van subartikel (1) word geag op 3 Julie 1978 in werking te getree het.
21. (1) Bylae 3 by die Hoofwet word hierby gewysig—
- (a) deur subparagraaf (a) van paragraaf 1 deur die volgende subparagraaf te vervang:
- 30 „(a) Die oprigting, konstruksie, montering, installering, verandering, herstel, instandhouding of versiering ter plaatse van 'n gebou of ander struktuur of werk van 'n permanente aard, met inbegrip van—
- (i) die installering ter plaatse van riolering, elektriese toerusting of ander onderdeel of toerusting wat 'n integrerende deel uitmaak van 'n bedoelde gebou, ander struktuur of **[ander]** werk; en
- 35 (ii) die meng van beton of messelklei vir aflewering ter plaatse, vir die doel om in bedoelde gebou, ander struktuur of werk opgeneem te word.”;
- 40 (b) deur na subparagraaf (a) van paragraaf 1 die volgende subparagraaf in te voeg:
- 45 „(aA) Behoudens die bepalinge van paragraaf 1B, die konstruksie, montering of fabrikasie van 'n voorafvervaardigde volle gebou (behalwe 'n voorafvervaardigde bou-eenheid wat vir verkoop aan ander persone op 'n leweransie-alleen-basis vervaardig is, of 'n voorafvervaardigde woonwa,
- 50 mobiele woning of -parkeerwoning wat geskik is om van plek tot plek gesleep te word op wyle wat daaraan aangeheg is of aangeheg kan word), indien bedoelde gebou op 'n terrein geïnstalleer of opgerig word deur dieselfde persoon deur wie bedoelde konstruksie, montering of fabrikasie onderneem word en bestem is om permanent op daardie terrein te bly: Met dien verstande dat die bepalinge van hierdie subparagraaf nie van toepassing is nie met betrekking tot so 'n gebou waarvan die installering of oprigting ter plaatse voor 1 Augustus 1979 'n
- 55 aanvang neem.”;
- 60 (c) deur subparagraaf (i) van paragraaf 1 deur die volgende subparagraaf te vervang:
- 65 „(i) Skaggrawery, ondergrondse sementasie en die installering ter plaatse van 'n hys-, ventilasie- of pompstelsel waar bedoelde werksaamheid of bedrywigheid **[in die loop]** vir die doeleindes van mynbou- of steengroefbedrywighede onderneem word.”;

Wysiging van  
Bylae 3 by  
Wet 103 van 1978.



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- (d) by the insertion of the following paragraphs after paragraph 1:

"1A. Subject to the provisions of paragraph 1B, where any contractor carries on any on-site activity which in terms of paragraph 1 (a) or (i) is deemed to be a construction activity, any further activity which is incidental to such on-site activity and is carried out by the contractor off site by way of the making or preparation of components specifically designed and made for installation by the contractor as a permanent part of any building or other structure or work of a permanent nature in respect of which the said on-site activity is carried out, shall for the purposes of this Act be deemed to be a construction activity if that further activity consists of—

- (a) shopfitting in respect of custom-made building components; or
- (b) the fabrication or assembly of architectural metal work or curtain or window walling; or
- (c) reinforcing steel fixing, including bending, cutting and assembly of steel components; or
- (d) sheet metal work in respect of gutters, downpipes or flashings or roof or wall cladding; or
- (e) the cutting or assembly of roof trusses; or
- (f) the assembly of tiled panels; or
- (g) stone dressing for masonry purposes (other than stone dressing for memorials); or
- (h) the fabrication or assembly of prefabricated panels for cladding purposes, but excluding panels used for garden walls; or
- (i) the fabrication of beams or masonry units of concrete or ash; or
- (j) joinery work; or
- (k) the fabrication or assembly of custom-made partitionings or ceilings; or
- (l) the fabrication or assembly of custom-made laboratory fittings; or
- (m) the assembly of sprinkler or fire-detection systems; or
- (n) the fabrication or assembly of rock anchors and items used for lateral support; or
- (o) the fabrication or assembly of structural steelwork, platework or precast concrete structural components custom-made to specific designs.

1B. The provisions of paragraphs 1 (aA) and 1A shall not apply in respect of the making or preparation of components in the course of carrying on any enterprise where components of the same nature are made for sale to other persons."

- (e) by the substitution for the proviso to paragraph 2 of the following proviso:

"Provided that the foregoing provisions of this paragraph shall not apply—

- (i) in respect of the installation of any floor, carpet or floor-covering material installed in any building or other structure or work of a permanent nature at the time of the erection, construction or assembly of such building, other structure or work; or
- (ii) in respect of the erection, construction, assembly or installation of any asset of the aforesaid nature where such erection, construction, assembly or installation is effected under an agreement concluded on or after 1 March 1979;"

- (f) by the addition of the following paragraph:

"3. For the purposes of this Act, any service which in terms of subparagraph (b) (ii), (bA) or (c) of paragraph

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- (d) deur die volgende paragrawe na paragraaf 1 in te voeg:  
 „1A. Behoudens die bepalinge van paragraaf 1B, waar

'n kontrakteur 'n bedrywigheid ter plaatse uitvoer wat ingevolge paragraaf 1 (a) of (i) 'n konstruksiebedrywigheid geag word, word 'n verdere bedrywigheid wat gepaard met bedoelde bedrywigheid ter plaatse gaan en wat nie ter plaatse deur die kontrakteur uitgevoer word by wyse van die maak of voorbereiding van komponente wat spesifiek ontwerp en gemaak is vir installering deur die kontrakteur as 'n permanente deel van 'n gebou of ander struktuur of werk van 'n permanente aard ten opsigte waarvan genoemde bedrywigheid ter plaatse uitgevoer word, by die toepassing van hierdie Wet geag 'n konstruksiebedrywigheid te wees indien daardie verdere bedrywigheid bestaan uit—

- (a) winkeluitrusting ten opsigte van op bestelling gemaakte komponente; of
- (b) die fabrikasie of montering van argitektoniese metaalwerk en gordyn- en venstermuurwerk; of
- (c) betonstaal-vasmaking, insluitende die buig, sny en montering van staalkomponente; of
- (d) plaatmetaalwerk ten opsigte van geute, afvoerpype, voeglode en dak- en muurbekleedsel; of
- (e) die sny of montering van dakkappe; of
- (f) die montering van geteëde panele; of
- (g) klipafwerking vir messelwerkdoeleindes (behalwe klipafwerking vir gedenktekens); of
- (h) die fabrikasie of montering van voorafvervaardigde panele vir bekledingdoeleindes, maar uitgesonderd panele wat gebruik word vir tuinmure; of
- (i) die fabrikasie van balke of messelwerkeenhede van beton of as;
- (j) skrynwerk; of
- (k) die fabrikasie of montering van op bestelling gemaakte afskortings of plafonne; of
- (l) die fabrikasie of montering van op bestelling gemaakte laboratoriumtoebehore; of
- (m) die montering van sprinkelblus- en brandverkliekerstelsels; of
- (n) die fabrikasie of montering van klipankers en items wat gebruik word vir laterale stutting; of
- (o) die fabrikasie of montering van strukturele staalwerk, plaatwerk of voorafgegotte beton- strukturele komponente op bestelling gemaak na spesifieke ontwerpe.

1B. Die bepalinge van paragrawe 1 (aA) en 1A is nie van toepassing nie ten opsigte van die maak of voorbereiding van komponente in die loop van die bedryf van 'n onderneming waar komponente van dieselfde aard vir verkoop aan ander persone gemaak word.”;

- (e) deur die voorbehoudsbepaling by paragraaf 2 deur die volgende voorbehoudsbepaling te vervang:

„Met dien verstande dat die voorgaande bepalinge van hierdie paragraaf nie van toepassing is nie—

- (i) ten opsigte van die installasie van enige vloer, tapyt of vloerbedekkingsmateriaal geïnstalleer in 'n gebou of ander struktuur of werk van 'n permanente aard ten tyde van die oprigting, konstruksie of montering van bedoelde gebou, ander struktuur of werk; of

- (ii) ten opsigte van die oprigting, konstruksie, montering of installering van 'n bate van voormelde aard waar daardie oprigting, konstruksie, montering of installering bewerkstellig word ingevolge 'n ooreenkoms wat op of na 1 Maart 1979 gesluit is of word.”; en

- (f) deur die volgende paragraaf by te voeg:

„3. By die toepassing van hierdie Wet, word 'n diens wat ingevolge subparagraaf (b) (ii), (bA) of (c) van

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1 of Schedule 1 is deemed to be a taxable service, shall be deemed not to be a construction activity.”.

(2) The amendments effected by paragraphs (a) and (c) of subsection (1) shall be deemed to have come into operation on 3 July 1978, and the amendment effected by paragraph (b) of subsection 1 shall come into operation on 1 August 1979.

Amendment of  
Schedule 4 to  
Act 103 of 1978.

22. (1) Schedule 4 to the principal Act is hereby amended—

(a) by the substitution for paragraph 1 of the following paragraph:

“1. For the purposes of this Act, an agreement shall 10 be deemed to be a financial lease, if—

(a) the agreement is in writing and provides for the letting and hiring of any asset (hereinafter referred to as the leased property) consisting of goods or of any machinery or plant used directly in a process of 15 manufacture or for the generation of power or for the pumping of water or in respect of which the lessor is or will be entitled to any allowance for normal tax purposes under the provisions of section 11 (e), 12 (1) or (2), 12A ~~[(1)]~~ (2) or ~~[(2)]~~ (3), 15 20 (a) or 27 (2) (d) or (e) of the Income Tax Act;

(b) the lessor under such agreement is—

(i) a banker or financier carrying on a business in the ordinary course of which agreements conforming ~~[with]~~ to the requirements of this 25 paragraph are concluded ~~[with members of the general public]~~; or

(ii) a dealer in goods, machinery or plant of the kind let under the said agreement, and the agreement is concluded in the ordinary 30 course of the business of such banker, financier or dealer carried on in the Republic;

(c) the lessor is the owner of the leased property;

(d) the lessee is entitled to the possession, use or enjoyment of the leased property for a period 35 extending over the useful life of such property or a major portion thereof, provided such period is in any case not less than twelve months;

(e) the cash value of the leased property (being the cash value referred to in paragraph 2) is stated in 40 the agreement;

(f) the lessee accepts the full risk of destruction or loss of, or other disadvantage to, the leased property and assumes all obligations of whatever nature arising in connection with the insurance, main- 45 tenance and repair of the leased property while the agreement remains in force:

Provided that—

(i) no lease agreement shall, on or after the date of promulgation of the Sales Tax Amendment Act, 1979, be deemed to be a financial lease for the purposes of this Act unless the conditions set out in this paragraph are or were satisfied at the time of delivery of the leased property under such agree- 50 ment; and 55

(ii) where the Secretary is satisfied that any lease agreement entered into before 3 July 1978 substantially conforms to the requirements or practice generally observed by bankers or financiers in regard to financial leases at the time such agree- 60 ment was entered into, the Secretary may recognize such agreement as a financial lease for the purposes of this Act.”;

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paragraaf 1 van Bylae 1 geag word 'n belasbare diens te wees, geag nie 'n konstruksiebedrywigheid te wees nie."

(2) Die wysigings deur paragrawe (a) en (c) van subartikel (1) aangebring, word geag op 3 Julie 1978 in werking te getree het, en die wysiging deur paragraaf (b) van subartikel (1) aangebring, tree op 1 Augustus 1979 in werking.

22. (1) Bylae 4 by die Hoofwet word hierby gewysig—

Wysiging van  
paragraaf 1 van  
Bylae 4 by  
Wet 103 van 1978.

(a) deur paragraaf 1 deur die volgende paragraaf te vervang:  
„1. By die toepassing van hierdie Wet word 'n ooreenkoms geag 'n bruikhuur te wees indien—

(a) die ooreenkoms skriftelik is en voorsiening maak vir die verhuur en huur van 'n bate (hieronder die verhuurde eiendom genoem) bestaande uit goed of uit masjinerie of installasie regstreeks gebruik by 'n vervaardigingsproses of vir die opwekking van krag of vir die pomp van water of ten opsigte waarvan die verhuurder geregtig is of geregtig sal wees op 'n vermindering vir die doeleindes van normale belasting ingevolge die bepalings van artikel 11 (e), 12 (1) of (2), 12A **[(1)]** (2) of **[(2)]** (3), 15 (a) of 27 (2) (d) of (e) van die Inkomstebelastingwet;

(b) die verhuurder ingevolge bedoelde ooreenkoms—  
(i) 'n bankier of finansier is wat 'n saak bedryf in die gewone loop waarvan ooreenkomste wat voldoen aan die vereistes van hierdie paragraaf **[met lede van die algemene publiek]** aangegaan word; of

(ii) 'n handelaar is in goed, masjinerie of installasie van die aard wat ingevolge bedoelde ooreenkoms verhuur word, en die ooreenkoms aangegaan word in die gewone loop van die saak van bedoelde bankier, finansier of handelaar wat in die Republiek bedryf word;

(c) die verhuurder die eienaar van die verhuurde eiendom is;

(d) die huurder geregtig is op die besit, gebruik of genot van die verhuurde eiendom vir 'n tydperk wat strek oor die bruikbare duur van bedoelde eiendom of 'n groot gedeelte daarvan, mits bedoelde tydperk in enige geval nie minder as twaalf maande is nie;

(e) die kontantwaarde van die verhuurde eiendom (synde die kontantwaarde bedoel in paragraaf 2) in die ooreenkoms vermeld word;

(f) die huurder die volle risiko van vernietiging of verlies van of ander benadeling van die verhuurde eiendom aanvaar en alle verpligtinge van welke aard ook al met betrekking tot die versekering, instandhouding en herstel van die verhuurde eiendom terwyl die ooreenkoms van krag bly, op hom neem;

Met dien verstande dat—

(i) by die toepassing van hierdie Wet geen huurooreenkoms op of na die datum van afkondiging van die Wysigingswet op Verkoopbelasting, 1979, as 'n bruikhuur geag word nie tensy ten tyde van aflewering van die verhuurde eiendom kragtens bedoelde ooreenkoms daar aan die voorwaardes uiteengesit in hierdie paragraaf voldoen word of voldoen is; en

(ii) waar die Sekretaris oortuig is dat 'n huurooreenkoms aangegaan voor 3 Julie 1978 aan die vereistes of praktyk voldoen wat oor die algemeen deur bankiers of finansiers aangaande bruikhuur nagekom is ten tyde van die aangaan van bedoelde ooreenkoms, kan die Sekretaris by die toepassing van hierdie Wet bedoelde ooreenkoms as 'n bruikhuur erken."

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- (b) by the insertion of the following paragraph after paragraph 2:  
 “2A. Where any agreement which is a financial lease provides that upon the expiry, on or after a date fixed by the Minister by notice in the *Gazette*, of the period for which the leased property is let under such agreement, the lessee has the option of terminating such agreement (whether by returning such property to the lessor or in some other manner) or of continuing to hire the leased property, whether at the same or a different rental, and the lessee continues to hire such property after the expiry of the said period, the agreement shall upon such expiry in respect of any period subsequent to the said period, be deemed to have ceased to be a financial lease.”;
- (c) by the insertion of the following paragraph after paragraph 3:  
 “3A. Where any agreement has under the provisions of paragraph 2A ceased to be a financial lease, any rental payable under such agreement in respect of the hire of any leased property for any subsequent period referred to in that paragraph shall for the purposes of this Act be deemed to be a rental consideration payable in respect of movable goods.”;
- (d) by the substitution for item (ii) of subparagraph (b) of 25 paragraph 4 of the following item:  
 “(ii) any rental or other consideration payable in respect of the use of or the right to use or the grant of permission to use any public means of transport in the form of any taxi, **for public** transport vehicle, 30 aircraft, ship or vessel or any **vehicle** means of transport in that form used by a transport contractor for the conveyance of goods, if any of those **such taxi or other vehicle** means of transport is supplied with a driver, pilot or crew, as the case 35 may be.”;
- (e) by the substitution for item (iv) of subparagraph (b) of paragraph 4 of the following item:  
 “(iv) any rental or other consideration payable under a charter party in respect of a foreign-going ship or 40 under any agreement for the chartering of a foreign-going aircraft.”; and
- (f) by the addition to subparagraph (b) of paragraph 4 of the following item:  
 “(vi) any rental or other consideration payable in respect 45 of the use of or the right to use or the grant of permission to use any goods for the purposes of any sports, games or amusement activity for a continuous period of not longer than twelve hours at a charge not exceeding R2 and where the use of such goods is restricted to the premises or place of 50 business of the person controlling the use of such goods.”.

(2) The amendments effected by paragraphs (a) and (f) of subsection (1) shall be deemed to have come into operation on 3 55 July 1978.

Amendment of  
Schedule 5 to  
Act 103 of 1978.

23. (1) Schedule 5 to the principal Act is hereby amended—

- (a) by the substitution for the words preceding paragraph 1 of the following words:  
 “The goods in respect of which the exemption under 60 the provisions of section 6 (1) (u) shall apply, shall be as hereinafter set forth.



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- (b) deur die volgende paragraaf na paragraaf 2 in te voeg:  
 „2A. Waar 'n ooreenkoms wat 'n bruikhuur is, bepaal dat by die verstryking, op of na 'n datum wat die Minister by kennisgewing in die *Staatskoerant* bepaal, van die tydperk waarvoor die verhuurde eiendom verhuur is, die huurder 'n opsie het om bedoelde ooreenkoms op te sê (hetsy deur bedoelde eiendom aan die verhuurder terug te besorg of op 'n ander wyse) of aan te hou om die verhuurde eiendom te huur, hetsy teen dieselfde of 'n verskillende huurgeld, en die huurder aanhou om bedoelde eiendom na verstryking van genoemde tydperk te huur, word die ooreenkoms by bedoelde verstryking, ten opsigte van 'n tydperk wat op genoemde tydperk volg, geag op te gehou het om 'n bruikhuur te wees.”;
- (c) deur die volgende paragraaf na paragraaf 3 in te voeg:  
 „3A. Waar 'n ooreenkoms ingevolge die bepalinge van paragraaf 2A opgehou het om 'n bruikhuur te wees, word 'n huurgeld betaalbaar ingevolge bedoelde ooreenkoms ten opsigte van die huur van 'n verhuurde eiendom vir 'n daaropvolgende tydperk bedoel in daardie paragraaf, geag by die toepassing van hierdie Wet 'n huurvergoeding betaalbaar ten opsigte van roerende goed te wees.”;
- (d) deur item (ii) van subparagraaf (b) van paragraaf 4 deur die volgende item te vervang:  
 „(ii) enige huur of ander vergoeding betaalbaar ten opsigte van die gebruik of die reg op die gebruik of die verlening van toestemming vir die gebruik van enige openbare vervoermiddele in die vorm van 'n taxi, **[of openbare]** vervoervoertuig of **[’n voertuig]** enige vervoermiddel in daardie vorm gebruik deur 'n vervoerkontraakteur vir die vervoer van goed, indien **[bedoelde taxi of ander voertuig]** enige van daardie vervoermiddele met 'n drywer, loods of bemanning, na gelang van die geval, verskaf word.”;
- (e) deur item (iv) van subparagraaf (b) van paragraaf 4 deur die volgende item te vervang:  
 „(iv) 'n huur of ander vergoeding betaalbaar **[deur 'n bevrachter]** ingevolge 'n vragkontrak ten opsigte van 'n skip op vreemde vaart of ingevolge 'n ooreenkoms vir die vervoer van 'n lugvaartuig op vreemde vaart.”; en
- (f) deur die volgende item by subparagraaf (b) van paragraaf 4 te voeg:  
 „(vi) 'n huur of ander vergoeding betaalbaar ten opsigte van die gebruik of die reg op die gebruik of die verlening van toestemming vir die gebruik van goed vir die doeleindes van 'n sport-, speel- of pretbedrywigheid vir 'n onafgebroke tydperk van nie langer as twaalf uur nie teen 'n tarief wat nie R2 te bowe gaan nie en waar die gebruik van bedoelde goed beperk word tot die persele of besigheidsplek van die persoon wat beheer oor die gebruik van bedoelde goed uitoefen.”.

(2) Die wysigings deur paragrawe (a) en (f) van subartikel (1) aangebring, word geag op 3 Julie 1978 in werking te getree het.

23. (1) Bylae 5 by die Hoofwet word hierby gewysig—  
 (a) deur die woorde wat paragraaf 1 voorafgaan deur die volgende woorde te vervang:  
 „Die goed ten opsigte waarvan die vrystelling ingevolge die bepalinge van artikel 6 (1) (u) van toepassing is, is soos hieronder uiteengesit.

Wysiging van  
 Bylae 5 by  
 Wet 103 van 1978.

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PART A

Imported goods which are cleared or will be required to be cleared under the provisions of the Customs and Excise Act, 1964 (Act No. 91 of 1964)";

- (b) by the substitution in paragraph 1 for heading and description (1) of item 407.02 of the following heading and description:

"(1) **【To a total value not exceeding R50】** Per person, the following:

Heading No. 10

22.00 (i) **【Spiruous and alcoholic beverages, not exceeding a total quantity of one litre per person】** Wine, not exceeding 1 litre.

(ii) **【Wine, not exceeding a total quantity of one litre per person】** Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre. 15

24.02 Manufactured tobacco, not exceeding 400 cigarettes and 50 cigars and 250 g of cigarette or pipe tobacco. **【per person】** 20

33.06 Perfumery, not exceeding 300 ml. **【per person】**

(I) **【Other goods (new or used)】** Other new or used goods of a total value not exceeding R80.";

- (c) by the insertion in paragraph 1 after item 407.06 of the following item: 25

"409.00 Re-imported goods.";

- (d) by the substitution in item 412.10 for the expression "R10" of the expression "R20";

- (e) by the substitution in paragraph 2 for the words preceding item (i) of the following words: 30

"2. Any of the following items imported into the Republic in respect of which **【entry need not be made】** the Controller of Customs and Excise has, in terms of the proviso to section 38 (1) (a) of the Customs and Excise Act, 1964 (Act No. 91 of 1964), granted permission that entry need not be made:" 35

- (f) by the addition of the following paragraph:

"3. Goods, being printed books, newspapers, journals and periodicals, imported into the Republic by post of a value for duty purposes under the Customs and Excise Act, 1964, not exceeding R10 per parcel."; and 40

- (g) by the addition of the following heading and paragraphs:

"PART B

Imported goods which are not and will not be required to be cleared under the provisions of the Customs and Excise Act, 1964 (Act No. 91 of 1964) 45

1. Goods imported into the Republic from any specified country as defined in section 1, namely—

(a) Goods referred to in paragraph 1 of Part A of this Schedule under Items Nos. 406.00, 407.01, 407.02, 407.06, 412.02, 412.04, 412.10, 412.11, 412.12, 480.00 and 490.00 to the extent indicated. 50

(b) Goods or items referred to in paragraphs 2 and 3 of Part A of this Schedule, to the extent indicated. 55

2. Goods imported into or produced or manufactured in the Republic, exported therefrom to any specified country and thereafter directly returned to or 60

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## DEEL A

*Ingevoerde goed wat ingevolge die bepalinge van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), geklaar word of geklaar moet word.*

- 5 (b) deur in paragraaf 1 die pos en beskrywing (1) van item 407.02 deur die volgende pos en beskrywing te vervang:  
 „(1) **Met 'n totale waarde van hoogstens R50**  
Per persoon, die volgende:
- Pos No.
- 10 22.00 (i) **„Spiritus- en alkoholiese drank, 'n totale hoeveelheid van hoogstens een liter per persoon** Wyn, hoogstens 1 liter.  
 (ii) **„Wyn, 'n totale hoeveelheid van hoogstens een liter per persoon** Spiritus- en  
 15 ander alkoholiese drank, 'n totale hoeveelheid van hoogstens 1 liter.
- 24.02 Bewerkte tabak hoogstens 400 sigarette en 50 sigare en 250 g sigaret- of pyptabak. **„per persoon**
- 20 33.06 Parfumerie, hoogstens 300 ml. **„per persoon**  
 (I) **„Ander goedere (nuut of gebruik)** Ander nuwe of gebruikte goed met 'n totale waarde van hoogstens R80.”;
- 25 (c) deur in paragraaf 1 na item 407.06 die volgende item in te voeg:  
 „409.00 Heringevoerde goed.”;
- (d) deur in item 412.10 die uitdrukking „R10” deur die uitdrukking „R20” te vervang;
- 30 (e) deur in paragraaf 2 die woorde wat item (i) voorafgaan deur die volgende woorde te vervang:  
 „2. Enige van die volgende **„goed** items wat in die Republiek ingevoer word **„en** ten opsigte waarvan **„klaring nie** die Kontroleur van Doeane en Aksyns ingevolge die voorbehoudsbepaling by artikel 38 (1) (a) van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), toestemming verleen het dat klaring nie gemaak  
 35 hoef te word nie.”;
- (f) deur die volgende paragraaf by te voeg:  
 „3. Goed, synde bedrukte boeke, koerante, joernale  
 40 en tydskrifte, wat per pos in die Republiek ingevoer word, met 'n waarde vir belastingdoeleindes ingevolge die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), van hoogstens R10 per pakket.”; en
- (g) deur die volgende opskrif en paragrawe by te voeg:

## „DEEL B

*Ingevoerde goed wat nie ingevolge die bepalinge van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), geklaar word of geklaar moet word nie*

1. Goed in die Republiek ingevoer van 'n bepaalde land soos in artikel 1 omskryf, naamlik—
- 50 (a) Goed bedoel in paragraaf 1 van Deel A van hierdie Bylae ingevolge Items Nos. 406.00, 407.01, 407.02, 407.06, 412.02, 412.04, 412.10, 412.11, 412.12, 480.00 en 490.00, in die mate aangedui;
- 55 (b) Goed of items bedoel in paragrawe 2 en 3 van Deel A van hierdie Bylae, in die mate aangedui.
2. Goed wat in die Republiek ingevoer of geproduseer of vervaardig is, wat daarvandaan na 'n bepaalde land uitgevoer word en daarna direk na die
- 60

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brought back by the exporter without having been subjected to any manufacturing process, manipulation or modification and without a change in ownership, if such goods were acquired in the Republic before 3 July 1978 or, where such goods were so acquired on or after that date, tax under this Act was paid in respect of the acquisition thereof. 5

3. Goods which are shipped or conveyed to the Republic for transshipment or conveyance to any specified country.” 10

(2) The amendments effected by paragraphs (c), (f) and (g) of subsection (1) shall be deemed to have come into operation on 3 July 1978.

Withdrawal  
of certain  
Government  
Notices.

24. Government Notice No. R.1991 of 29 September 1978 and 15 Government Notices Nos. R.128 and R.129 of 26 January 1979 are hereby withdrawn.

Short Title.

25. This Act shall be called the Sales Tax Amendment Act, 1979.

## WYSIGINGSWET OP VERKOOPBELASTING, 1979.

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- 5 uitvoerder teruggestuur of deur hom teruggebring  
word, sonder dat dit 'n vervaardigingsproses,  
bewerking of verandering ondergaan het en sonder  
'n verandering van eiendomsreg, indien bedoelde  
goed voor 3 Julie 1978 in die Republiek verkry is  
of, waar bedoelde goed op of na daardie datum  
aldus verkry is, belasting ingevolge hierdie Wet ten  
opsigte van die verkryging daarvan betaal is.
- 10 3. Goed verskeep of vervoer na die Republiek vir  
herverskeping of vervoer na 'n bepaalde land."

(2) Die wysigings deur paragrawe (c), (f) en (g) van subartikel  
(1) aangebring, word geag op 3 Julie 1978 in werking te getree  
het.

24. Goewermentskennisgewing No. R.1991 van 29 September 1978 en Goewermentskennisgewings Nos. R.128 en R.129 van 26 Januarie 1979 word hierby ingetrek.

Intrekking  
van sekere  
Goewerments-  
kennisgewings.

25. Hierdie Wet heet die Wysigingswet op Verkoopbelasting, Kort titel.  
1979.



