

WEBBER WENTZEL  
BOWENS  
10 FRICKER ROAD  
ILLOVO BOULEVARD  
JOHANNESBURG 2196



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

Vol. 485

Pretoria, 7 November 2005

No. 28212



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## GENERAL NOTICE

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### NOTICE 1218 OF 2005 SOUTH AFRICAN REVENUE SERVICE

#### NOTICE OF INTRODUCTION OF BILL INTO PARLIAMENT

The Minister of Finance intends introducing the Revenue Laws Second Amendment Bill, 2005 into Parliament during November 2005.

#### REVENUE LAWS SECOND AMENDMENT BILL, 2005

To amend the Estate Duty Act, 1955, so as so as to amend a definition; to effect certain consequential amendments; to amend the Income Tax Act, 1962, so as to amend certain definitions and to insert further definitions; so as to amend the provisions relating to the taxation of royalties or similar payments paid to non-residents to delete provisions which have become obsolete; to further regulate the provisions relating to the withholding tax on foreign sellers of property in the Republic to make provision for the right of objection and appeal; to amend a definition for purposes of donations tax; to amend the provisions relating to submission of returns and payment; to amend the provisions relating to the registration of tax practitioners; to further regulate the returns relating to controlled foreign companies; to amend the provisions relating to offences; to amend the provisions relating to reportable arrangements to include the regulations issued in the Act; to further regulate amounts to be refunded; to make provision that the Minister of Finance may issue regulations prescribing the circumstances under which the Commissioner may waive, write off or compromise any amount of tax, duty, levy, charge or other amounts; to amend the Customs and Excise Act, 1964, so as delete a provision for a right of appeal to the Minister where the Commissioner determines certain matters in respect of imported goods; to amend the definition of "circumvention" in provisions relating to the export of certain goods; to prescribe requirements in respect of the removal in bond of cigarettes for transit through the Republic; to amend the heading in respect of the provisions for limitation on refund claims; to further regulate internal administrative appeal; to amend the heading in respect of the provisions for administrative penalties; to amend provisions relating to notice of action and the period for bringing action; to delete certain restrictions in respect of the manufacture of excisable goods by natural persons for own use; to amend the long title to include Road Accident Fund levy and to effect certain consequential amendments; to amend the Stamp Duties Act, 1968, so as to amend and delete certain definitions; to provide for the phasing out of adhesive revenue stamps and impressed stamps; to amend the Value-Added Tax Act, 1991, so as to allow the Commissioner to prescribe the form and manner in which payment and returns must be submitted; to amend the Uncertificated Securities Tax Act, 1998, so as to effect certain consequential amendments resulting from the deletion of uncertificated securities tax on the issue of securities; and to provide for matters in connection therewith.

Upon introduction of the Bill into Parliament, copies of the Bill can be obtained from the websites of:

The National Treasury – [www.treasury.gov.za](http://www.treasury.gov.za)

South African Revenue Service – [www.sars.gov.za](http://www.sars.gov.za)

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001  
Publications: Tel: (012) 334-4508, 334-4509, 334-4510  
Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504  
Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737  
Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001  
Publikasies: Tel: (012) 334-4508, 334-4509, 334-4510  
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