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


Mo go tsebiswa gore Mo-Presidente o dumetse molao o latelele, wona o tla gatiswa e le tsebiso ya kakarotse:—

Nmr. 29 ya 2008: Molao wa Royalithi (Tshepedišo) ya Methopo ya Diminerale le Petroliamo, wa 2008.
ACT

To provide for the administration of matters in connection with the imposition of a royalty on the transfer of mineral resources and for matters connected therewith.

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

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MOLAO

Go phethagatsa tshepediso ya merero ya go amana le go tsenya royalithi go phetišetšo ya methopo ya diminerale le merero ye e amanago le yona.

O FETIŠWA ke palamente ya Repabliki ya Afrika Borwa, ka tsela ye c latelago:—

PEAKANYO YA DIKAROLO

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*Kgaolo ya I*

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5. Ditefo tša go amana le royalithi ye e akantswego go lefsa

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MINERAL AND PETROLEUM RESOURCES
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Part I
Interpretation

Definitions

1. (1) In this Act, unless the context indicates otherwise—
   “Commissioner” means the Commissioner for the South African Revenue Service;
   “financial year” means a financial year as defined in section 1 of the Income Tax Act;
   “notice of assessment” means a notice of assessment mentioned in section 9;
   “registered person” means a person that qualifies for registration in terms of section 2;
   “Royalty Act” means the Mineral and Petroleum Resources Royalty Act, 2008; and
   “year of assessment”, in relation to a registered person, means—
   (a) in the case of a natural person or trust, the period commencing on 1 March and ending on the last day of February of the following year; and
   (b) in the case of any other person, the period commencing on the first day of that person’s financial year and ending on the last day of that financial year, and if any financial year begins on any day other than the first day of a month, that financial year is deemed to begin on the first day of that month.

(2) Unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Royalty Act bears the meaning so assigned for purposes of this Act.

Part II
Registration

2. (1) A person qualifies for registration in terms of this Act if that person—
   (a) holds a prospecting right, retention permit, exploration right, mining right, mining permit or production right granted pursuant to the Mineral and Petroleum Resources Development Act or a lease or sublease mentioned in section 11 of the Mineral and Petroleum Resources Development Act in respect of such a right; or
   (b) wins or recovers a mineral resource from within the Republic.

(2) A person that qualifies for registration as mentioned in subsection (1)—
   (a) on 1 May 2009 must apply to register with the Commissioner by 30 June 2009; or

...
15. Ditokišo tša royalithi ye e akantswego ye e swanešego go lešša
16. Tswala

*Kgaolo ya VI*

_Dintšha tša mehutahuta_

17. Phethagašišo ya Molao
18. Tiragašišo ya Molao wa Motšelo wa Letseno
19. Go fa pego
20. Melawana
21. Leina le lekopana la molao le go thoma go šoma ga wọra

*Ngwadišo*

2. (1) Motho o na le maswanedi a go ngwadišwa go latela Molao wo ge motho yoo a—

(a) a na le tokelo ya go lekola diminerale nageng, phemiti ya go ba mong wa moepo, tokelo ya go utula diminerale, tokelo ya go rafa diminerale moepo, phemiti ya go rafa diminerale moepo goba tokelo ya tšwelešo tše di fihwego ga latela Molao wa Tlhabollo ya Methopo ya Diminerale le Petroleamo goba go hiriša goba go hirišetša ba bangwe ba ka fasana mo go boletšwego ka gona karolong ya 11 ya Molao wa Tlhabollo ya Methopo ya Diminerale le Petroleamo mabapi le tokelo yeo: goba
(b) thopago goba a utulago mothopo wa minerala ka gare ga Repabliki.

(2) Motho yo a nago le maswanedi a boingwadišo ka ge go bolešwe karolwaneng ya

(a) ka la 1 Mei 2009 o swanetše go dira kgopelo ya go ngwadišwa le 50 Mokomišenare pele la 30 June 2009 le dikela; goba
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(b) after 1 May 2009 must apply to register with the Commissioner within 60 days after the day on which that person qualifies for registration.

(3) The Commissioner must register a person that qualifies for registration and that registration takes effect from the beginning of the year of assessment during which the person qualifies for registration.

Cancellation of registration

3. (1) A person registered under this Act that no longer qualifies for registration (or anticipates not qualifying for registration from a specified date) may apply to the Commissioner for cancellation of registration.

(2) Upon receipt of an application mentioned in subsection (1), the Commissioner may cancel the registration of a person mentioned in subsection (1) with effect from the day after the last day of the year of assessment in which that person no longer qualified for registration as mentioned in subsection (1).

(3) The obligations and liabilities of a person under this Act and the Royalty Act in respect of anything done or omitted to be done by the person while a registered person are not affected by the cancellation of the registration of that person as mentioned in subsection (2).

Election for unincorporated body of persons

4. (1) Notwithstanding subsection (2), if an unincorporated body of persons—
(a) consists of two or more members; and
(b) holds a prospecting right, retention permit, exploration right, mining right, mining permit or production right granted pursuant to the Mineral and Petroleum Resources Development Act (or a lease or sublease mentioned in section 11 of the Mineral and Petroleum Resources Development Act in respect of such a right) in the name of that unincorporated body, all the members of that unincorporated body may elect that the unincorporated body becomes a person that qualifies for registration in terms of section 2.

(2) On the day on which an unincorporated body qualifies for registration as mentioned in subsection (1)—
(a) all the members of that unincorporated body must elect a year of assessment in respect of that unincorporated body and that year of assessment must be the same year of assessment as that of a member of that unincorporated body; and
(b) section 10 of the Royalty Act applies to that unincorporated body for as long as that unincorporated body is registered in terms of section 2.

(3) If subsection (2) applies to an unincorporated body—
(a) the liabilities and duties imposed under this Act and the Royalty Act in respect of that unincorporated body must be applied and performed by that unincorporated body separately from the members of that unincorporated body; and
(b) any other actions that are permitted by a person registered under this Act in respect of that unincorporated body must be performed by that unincorporated body separately from the members of that unincorporated body.

(4) Each member of an unincorporated body mentioned in subsection (2) is liable jointly and severally with the other members of that unincorporated body for—
(a) the duties of that unincorporated body under this Act and the Royalty Act; and
(b) ka morago ga la 1 Mei 2009 o swanetše go dira kgopelo ya go ngwadišwa le Mokomišenare mo matšašišeng a 60 ka morago ga le letšatši le motho yoo a bago le maswanedi a ngwadišo.

(3) Mokomišenare o swanetše go ngwadiša motho yo a nago le maswanedi a go ngwadišwa gomme ngwadišo yeo e thoma go šona go tšega mathomong a ngwaga wa tekolo woo motho yoo a bago le maswanedi a boingwadišo.

Go phumula boingwadišo

3. (1) Motho yo a ngwadišitswego ka fase ga Molao wo yo a sa hlwego a na le maswane le a go ngwadišwa (goba yo a lebeletšego gore a ka se be le maswane le a go ngwadišwa) go thoma ka lešatšišišedi le le filwego a ka dira kgopelo go 10 Mokomišenare ya go phumula boingwadišo.

(2) Ka morago ga ge a amogetše kgopelo ye go boletšwego ka yona karolwaneng ya (1), Mokomišenare a ka phumula boingwadišo ya motho yo go boletšwego ka yena karolwaneng ya (1) go thoma ka lešatšišiša la ka morago ga lešatšišiša la mafelela la ngwaga wa tekolo woo motho yoo a sa hlwego a na le maswane a boingwadišo (goba yo a lebeletšego gore a ka se be le maswane le a go ngwadišwa) ka go boletšwe karolwaneng ya (1).

(3) Ditlamego le maikarabelo a motho yo go bolelwago ka yena ka fase ga Molao wo le Molao wa Royalithi mabapi le se sengwe le se sengwe se a se dirilego goba se a se tlogetšego se swanetše go dira kgopelo yoo moo le sa le motho yo a 15 ngwadišitswego ga di ame ke go phumula ga ngwadišo ya motho yoo ka go go boletšwe karolwaneng ya (2).

Go kgetha lekgotla la batho bao ba sego khamphani

4. (1) Go sa šetšwe karolwana ya 2, ge lekgotla la batho lego le sego khamphani—
(a) le na le maloko a mabedi goba go feta; gomme
(b) le na le tekolo ya go tekola diminerale nageng, pemiti ya go ba mong wa moepo, tekolo ya go utšiša diminerale, tekolo ya go rafa diminerale moepong, pemiti ya go rafa diminerale moepong goba tekolo ya tšweletšo tši di filwego go latša Molao wa Tlhabollo ya Methopo ya Diminerale le Petroleamo (goba go hiriša goba go hirišaša ba bangwe ba ka fasana mo go boletšwe go gona karolwana ya 11 ya Molao wa Tlhabollo ya Methopo ya Diminerale le Petroleamo mabapi le tekolo yeeo) ka leina le lekgotla lego le sego khamphani,
maloko ka moka a lekgotla lego le sego khamphani a swanetše go kgetha gore lekgotla lego le sego khamphani le ba motho yoo a nago le maswane a ngwadišo go latša leloko ya 2.

(2) Ka lešatšiši lego lekgotla lego le sego khamphani le bogo le maswane le a ngwadišo ka go go boletšwe karolwana ya (1)—
(a) maloko ka moka a lekgotla lego le sego khamphani a swanetše go kgetha ngwaga wa tekolo wa mabapi le ge dira tekolo ya lekgotla lego le sego khamphani gomme ngwaga woo wa tekolo o swanetše go ba ngwaga wa tekolo wa leloko le lekgotla lego le sego la khamphani; gomme
(b) leloko ya 10 ya Molao wa Royalithi e diriša lego lekgotla lego le sego khamphani ge felo lekgotla lego le sego khamphani le ngwadišitswe go latša leloko ya 2.

(3) Ge karolwana ya (2) e diriša go lekgotla lego le sego khamphani—
(a) maikarabelo le ngšomšo yeo e dirišašego ka fase ga Molao wo le Molao wa Royalithi mabapi le lekgotla lego le sego khamphani e swanetše go diriša le go phethagatswa ke lekgotla lego le sego khamphani le nnoši ka ntš le maloko a lekgotla lego le sego khamphani; gomme
(b) ditiro dife goba dife tšeo di dumeletšiego motho yo a ngwadišitswego ka fase ga Molao wo mabapi le lekgotla lego le sego khamphani, di swanetše go phethagatswa ke lekgotla lego le sego khamphani le nnoši ka ntš le maloko a lekgotla lego le sego khamphani.

(4) Leleko le lengwe le le lengwe la lekgotla lego le sego khamphani le go boletšwego ka lona karolwaneng ya (2) le na le maikarabelo mmogo le be mmola ba bangwe ba maloko a lekgotla lego le sego khamphani go—
(a) ngšomšo ya lekgotla lego le sego khamphani ka fase ga Molao wo le Molao wa Royalithi; le
(b) the royalty imposed under the Royalty Act on that unincorporated body in respect of all mineral resources transferred by that unincorporated body, while the member was a member of that unincorporated body.

(5) If—

(a) an unincorporated body mentioned in subsection (2) is dissolved solely as a result of—

(i) the retirement, withdrawal or death of one or more members of that unincorporated body; or

(ii) the admission of a new member to that unincorporated body; and

(b) the new unincorporated body which is brought into being as a result of the dissolution mentioned in paragraph (a) satisfies the requirements of subsection (1)(a) and (b),

the registration of the dissolved unincorporated body remains in effect for purposes of the new unincorporated body notwithstanding that dissolution.

(6) All the members of an unincorporated body mentioned in subsection (1) may at any time elect to terminate the registration of that unincorporated body with effect from the day after the last day of the year of assessment in which that election was made.

Part III

Payments and returns

Payments in respect of estimated royalty

5. (1) A registered person must submit an estimate of the royalty payable in respect of a year of assessment within six months after the first day of that year and must make a payment (together with such return for that payment as the Commissioner may prescribe) equal to one-half of the amount of the royalty so estimated.

(2) A registered person must submit an estimate of the royalty payable in respect of a year of assessment by the last day of that year and submit a payment (together with such return for that payment as the Commissioner may prescribe) equal to the amount of the royalty so estimated less the amount paid as mentioned in subsection (1).

Submission of return and final payment

6. (1) A registered person must submit a return (as the Commissioner may prescribe) for the royalty payable in respect of a year of assessment within six months after the last day of that year.

(2) If the amount of the royalty mentioned in subsection (1) that is payable in respect of a year of assessment exceeds the sum of the two payments made as mentioned in section 5, that excess must be paid within six months after the last day of that year.

Form, manner and place determined by Commissioner

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

Maintenance of records

8. (1) A registered person must retain such records as are necessary to satisfy the requirements of this Act and the Royalty Act, including—

(a) particulars of "earnings before interest and taxes" as mentioned in section 5 of the Royalty Act with sufficient detail to identify all the gross sales, income and allowable deductions in respect of those earnings;
(b) go royalithi yeo e leisiwago ka fase ga Molao wa Royalithi go lekgotla le sego khamphani mabapi le methopo ya diminerale ka moka ye e fedişidişwe ke lekgotla le sego khamphani, ge leloko le be le sa le leloko la lekgotla le sego khamphani,

(5) Ge—

(a) lekgotla le sego khamphani go boletšwe go lona karolwaneng ya (2) le fedišwa ka botlalo ka lebaka la—
(i) go tšwa mokomong, go itokolla goba lelu la leloko le tše goba maloko a mmalwa a lekgotla le sego khamphani; goba
(ii) go tšenywa go leloko le lefsa ka lekgotleng le sego khamphani; goba
gomme

(b) lekgotla le lefsa go sego khamphani go boletšwe la go fedišwa mo go boletšwe go gona temaneng ya (a) le phethagatsa dinyakwa tša karolwaneng ya (1)(a) le (b),
ngwadişo ya lekgotla le lefsa le sego khamphani go sa šetšwe go fedišwa moo.

(6) Maloko a lekgotla le sego khamphani ao go boletšwe ka gona karolwaneng ya (1) a ka kgetha go fediša ngwadişo ya lekgotla le sego khamphani nako ye nngwe le ye nngwe go tšhoma ka lešatsiši ka ka morago ga la mafelelo la ngwaga wa tekolo woo kgetho yeo e dirilwe ka gona.

Kgaolo ya III

Ditefo le dipampiri tša go lefa royalithi

Ditefo tša go amana le royalithi ye e akantswego wo lefsa

5. (1) Motho yo a ngwadişitişwe o swanetše go romela kakanyo ya tšheleše ya royalithi yeo e swanetsēgo go lefsa ya mabapi le ngwaga wa tekolo mo dikgweding tše tšheleše ka morago ga lešatsiši la mathomo la ngwaga woo gomme o swanetše go lefa (gamgomo le pampiri ya tšo yeo ka ga Mokomišenare a ka laela bjalo) tšheleše ye e lekanane le seripa se tše sa tšheleše ya royalithi yeo e akantswego.

(2) Motho yo a ngwadişitişwe o swanetše go romela kakanyo ya tšheleše ya royalithi yeo e swanetsēgo go lefsa ya mabapi le ngwaga wa tekolo pele lešatsiši la mafelelo la ngwaga woo le dikela gomme o swanetše go romela lefsa go leka tšheleše ye e lekanane la royalithi yeo e akantswego gomme e le nga fasa tšheleše yeo e lešilwe go boletšwe go kona karolwaneng ya (1).

Go romela dipampiri tša go lefa royalithi le tefelo ya mafelelo

6. (1) Motho yo a ngwadişitişwe o swanetše go romela dipampiri tša go lefa tšheleše (ka ga Mokomišenare a ka laela bjalo) ya royalithi yeo e lefsa ya mabapi le ngwaga wa tekolo mo dikgweding tše tšheleše ka morago ga lešatsiši la mafelelo la ngwaga woo.

(2) Ge tšheleše ya royalithi ye go boletšwe ka kona karolwaneng ya (1) yeo e lefsagoe mabapi le ngwaga wa tekolo e feta tekano ya tšheleše ya ditelo tše pedi tše di dirilwe go boletšwe karolong ya 5, tšheleše ye e fetao e swanetše go lefsa mo dikgweding tše tšheleše ka morago ga lešatsiši la mafelelo la ngwaga woo.

Sebopego, mokgwa le lefeloe le le laolwago ke Mokomišenare

7. Dingwadişo ka moka, dipampiri tša go lefa royalithi, ditori o lefito tšo di nyakegago go latela Molao wo goba Molao wa Royalithi di swanetsē go romela ka sebopego se. mokgwa (go akarešwa ka elektroniki), le lefeloe ka ge go laolwago ke Mokomišenare mabapi le taba efe goba efe yeo e lego maleba go ka dirişa Molao wo goba Molao wa Royalithi.

Go boloka dipego

8. (1) Motho yo a ngwadişitişwe o swanetše go boloka dipego tšo ka ge di le maleba go phethagatsa dinyakwa tša Molao wo le Molao wa Royalithi, go akarešwa—
(a) dingwalwa tša mabapi le “letseno la pele ga tswala le metašelo” ka ge go boletšwe karolong ya 5 ya Molao wa Royalithi tšo di nago le diritha tšo di
Part IV

Assessments

Notices of assessment

9. (1) If—
(a) the Commissioner has reason to believe that a registered person has failed to pay the royalty for which that registered person is liable as mentioned in section 6;
(b) the registered person fails to furnish a return in respect of the royalty for which that registered person is liable as mentioned in section 6; or
(c) the Commissioner is not satisfied with a return mentioned in paragraph (b) furnished by the registered person,
the Commissioner may issue to that person a notice of assessment of the royalty payable for the assessment period concerned, notwithstanding sections 81(5), 83(18) and 83A(12) of the Income Tax Act.

(2) If—
(a) a registered person defaults in furnishing a return mentioned in subsection (1) or any information in respect of that return;
(b) the Commissioner is not satisfied with the return or information mentioned in paragraph (a); or
(c) the Commissioner is not satisfied with the amount of the royalty paid by that person as mentioned in subsection (1),
the Commissioner may estimate the amount in relation to which the return or information is required (or of the royalty otherwise properly chargeable under this Act) for purposes of the notice of assessment mentioned in subsection (1).

(3) The Commissioner must, in a notice of assessment, give notice to a registered person that an objection to or appeal against that notice of assessment must be noted as described in sections 81, 83 and 83A of the Income Tax Act.

(4) A registered person that receives a notice of assessment must pay the amount of the royalty so assessed to the Commissioner within 30 days after the date of issue of that notice of assessment.
lekanego tša go bonthelele tšeo di gogilwe go tša dithekiso ka moka, tša lesele le tša lesele mo lesele le; 

(b) dingwalwa tša mabapi le "dithekiso ka moka" ka ge go boletšwe karolong ya 6 ya Molao wa Royalithi tšo di nago le dithlha tše di lekanego tša go bonthelele tša mokha e fetiseditswe go bonthelele tša mokha le batho bao ba hwetsâgo methopo yeo ya diminerale tše di fetiseditswe;

(c) bokeng bja methopo ya diminerale tše di rafihwelelele eпуска yeo e sego e fetiseditswe le yeo e fetiseditswe le bo motto yoo a ngwadišitswe le dithlha tše di lekanego tša go bonthelele methopo ya diminerale yeo e rafihwelelele le go fetiseditswe;

(d) pego ya lesele la ditšelele yeo e nago le dithlha tše di lekanego tša go bonthelele "letsele na lele ga tsula la lešhelo" ka ge go boletšwe karolong ya 5 ya Molao wa Royalithi yeo e amanago le lesele le ditšelele; 

(e) leša, puku ya keše, tšenale, pukwana ya tšheke, setatamente sa panka, selipi sa tšepitši, tšheke ya panka, lenaneotenophile, puku ye ngwwe ya akhuonte, goba setatamente sa ditšelele, le; 

(f) tshedimoso efe goba efe ye e nyakwago ke Mokhornisenare.

(2) Motho yo a ngwadišitswe o swanetše go boloka dipego tše go boletšwe ka tšona karolwana ya (1) e ka ka ka sebopego sa tšona sa mathomong goba ka tšela efe goba efe ye e dumetšwe le go fetiseditswe ke Mokhornisenare) mo mengwageng ye mhlanan ka morago le leša kgaletšašikgwedi la go romela dipampiri tšeo tša royalithi tšeo di amanago le dipego tšeo.

**Kgaolo ya IV**

**Ditekolo**

Ditekolo

9. (1) Ge—

(a) Mokomišenare a na le lebaka la go demela gore motto yo a ngwadišitswe o palešwe ke go lefa royalithi yeo motto yo a ngwadišitswe a nago le mafakarabo a go e lefa ka ge go boletšwe karolong ya 6;

(b) motto yo a ngwadišitswe a palešwe ke go romela dipampiri tša go lefa royalithi ya mabapi le royalithi yeo motto yo a ngwadišitswe a swanetswego go e lefa ka ge go boletšwe karolong ya 6; goba

(c) Mokomišenare a se a kgotsofašwa ke dipampiri tšeo tša royalithi tša go boletšwe ka tšona temaneng ya (b) iše di rometsweleleke go motto yo a a ngwadišitswe, 

Mokomišenare a ka fa motto yeo tšebišo ye tekolo ya royalithi yeo e swanetswe go letša ya nakong yeo ya tekolo, go sa šešwe dikarolwana tša 81(5), 83(18) le 83A(12) tša Molao wa Motšhelo wa Letseno.

(2) Ge—

(a) motto yo a ngwadišitswe a palešwe ka go romela dipampiri tša royalithi tše go boletšwe ka tšona karolwana ya (1) goba a palešwe ke go romela tshedimoso efe goba efe ya mabapi le dipampiri tše tša royalithi;

(b) Mokomišenare a se a kgotsofašwa ke dipampiri tša royalithi goba tshedimoso yeo go boletšwe ka tšona temaneng ya (a); goba

(c) Mokomišenare a se a kgotsofašwa ke tšešele ya royalithi ye e lešaše go motto yo a ke go boletšwe karolwana ya (1), 

Mokomišenare a ka dira kakanyo ya tššešele ya mabapi le dipampiri tša royalithi goba ya mabapi le tshedimoso efe e nyakwago (goba ya royalithi yeo e lešaše go ya ka maleba ka fase ga Molao wo) mabukeng a go dira tšebišo ya tekolo ye go boletšwe ka tšona karolwana ya (1).

(3) Mokomišenare o swanetswe, ka gare ga tšebišo yeo ya tekolo, go fa tšebišo go motto yo a ngwadišitswe gore boišo na go boišo na go homa mabapi na mabapi ka fase ga Molao wo) mabukeng a go dira tšebišo ya tekolo ye go boletšwe ka tšona karolwana ya (1).

(4) Motho yo a ngwadišitswe yo a amogelago tšebišo ya tekolo o swanetswe go lefa tššešele ya royalithi yeo e šešwe go lešošo yeo go Mokomišenare mo mašatsông a 30 ka morago le lešašikgwedi la go fiwa ga tšebišo yeo ya tekolo.
(5) A registered person that lodges an objection or appeal against a notice of assessment must pay the tax so assessed in respect of that notice of assessment within 30 days after the date of issue of that notice of assessment, and if that notice of assessment is not final by the last day of five years from the date of issue of that notice of assessment, that person must retain all records relevant to that objection or appeal until that notice of assessment becomes final.

Reduced assessments

10. (1) Notwithstanding the fact that an objection or appeal has not been noted, the Commissioner may reduce a notice of assessment—
   (a) to rectify a processing error made in issuing the notice of assessment; or
   (b) if it is proven to the satisfaction of the Commissioner that in issuing the notice of assessment any amount which—
      (i) was taken into account by the Commissioner in determining the registered person's liability in respect of the royalty, should not have been taken into account; or
      (ii) should have been taken into account in determining the registered person's liability in respect of the royalty, was not taken into account by the Commissioner:

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

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

Withdrawal of notice of assessment

11. (1) The Commissioner may withdraw a notice of assessment that is—
   (a) issued to an incorrect person; or
   (b) issued in respect of an incorrect assessment period.

(2) For purposes of this Act, any withdrawn notice of assessment mentioned in subsection (1) is deemed not to have been issued.

Time limit for notice of assessment

12. (1) The Commissioner may not issue a notice of assessment in respect of a return more than five years after the date of submission of that return.

(2) The five-year limit with respect to a notice of assessment mentioned in subsection (1) does not apply if the Commissioner has reason to believe that a registered person failed to pay the royalty to which that notice of assessment relates due to fraud, misrepresentation or non-disclosure of material facts.
(5) Motho yo a ngwadiššišwe yo a dirago boipelaetšo goba boipileššo kgahlanong le tsebišo ya tekolo o swaněšte go lefa motšhelo wo o lekotššwe wo mabapi le tsebišo yeo ya tekolo mo maššaššing a 30 ka morago ga leššaššikgwešši la ga fiwa ga tsebišo yeo ya tekolo, gomme ge e le goro tsebišo yeo ya tekolo gu se ya phethwa ka leššašši la mafelele la mengwaga ye mehlano go tloko ka leššaššikgwešši leo tsebišo ya tekelo e filwe go ka lona, motho yeo o swaněšte go boloka dipēgo ka moka tšo di amanago le boipelaetšo goba boipileššo bjoo go fihä le tsebišo yeo ya tekelo e phethwa.

Ditekolo tšo di fokodiššwe

10. (1) Go sa šetšwe ntle ya gore boipelaetšo goba boipileššo ga se bja hlwa bo lemogwa, Mokomisenare a ka fokotša tsebišo ya tekolo—
   (a) go phoššola phoššo ya šsepediššo yeo e dirilweššo ge go fiwa tsebišo ya tekolo; goba
   (b) ge Mokomisenare a ka hwetša bhohatsa bjö bo kgotšoššaššo bja gore ge go fiwa tsebišo ya tekolo ya tekolo tišeletše efe goba efe yeo—
      (i) e hlokomeššwe ke Mokomisenare ge a be a be a hloššeššo yeo e swaněšteššo go lešša ke motho yo a ngwadiššweššo ya mabapi le royalithi, e be e se ya swaněššo ke go ke go hlokomeššwa; goba
      (ii) e be a hloššeššo go hlokomeššwa go ge go leššaššo yeo e swaněšteššo go lešša ke motho yo a ngwadiššweššo ya mabapi le royalithi, ga se ya hlokomeššwa ke Mokomisenare;  
      Ge fela tsebišo yeo ya tekolo, yeo ka go yona tišeletše yeo e hlokomeššweššo goba e sego ya hlokomeššwa, ka go go boletšweššo sekateššaneng sa (i) goba ya (ii), go ya ka moo go tla be go le ka gona, e filwe ke Mokomisenare e theššwe goššoššo ga tshedimoššo ya dipampiri tša royalithi yeo e filweššo go motho yo a ngwadiššweššo, tša ngwaga wa bjale goba ngwaga efe goba efe wo o fetileššo wa tekolo.

(2) Mokomisenare a ka sa fe tsebišo ya tekolo ye e fokodiššweššo ye go boletšweššo ka yona karolwaneng ya (1)—
   (a) ka morago ga ge mengwaga ye mehlano e fedišše go tloko ka leššaššikgwešši la ge a fiššo tsebišo ya tekolo; goba
   (b) ge tišeletše yeo e lekotššwe go latšeššo tsebišo ya tekolo ye e diriššweššo mabapi le moššomo woo ka kakanetšo o bego o sa dirwa ka leššaššikgwešši la tsebišo yeo gomme tsebišo e amogetššwe ke motho yo a ngwadiššweššo.

Go gomisša tsebišo ya tekolo

11. (1) Mokomisenare a ka gomisša tsebišo ya tekolo yeo e—
   (a) filweššo motho yo e sego yena; goba
   (b) filweššo ya mabapi le nako ya tekolo ye e phoššaššoššo.

(2) Mabakeng a Molao wo, tsebišo efe goba efe ye e gomisššiššweššo ye go boletšweššo ka yona karolwaneng ya (1) e bonwa bjalo ka yea ye sego ya ka ya šwa.

Nako ye e fiwago ya tsebišo ya tekolo

12. (1) Mokomisenare a ka se fe tsebišo ya tekolo ya mabapi le pampiri ya royalithi yeo e nago le mengwaga ya go feta ye mehlano ka morago ga leššaššikgwešši la thomelo ya pampiri yea ya royalithi.

(2) Nako ye e fiwago ya mengwaga ye mehlano ya mabapi le tsebišo ya tekelo yeo go boletšweššo ka yona karolwaneng ya (1) ga e dirişšwe ge Mokomisenare a na le lebašša la go dumela gore motho yo a ngwadiššweššiššo o paletššwe ke go lefa royalithi ya go amana le tekelo yeo ka lebašša la bomencëšša, go hlagišša tshedimoššo ya maaka goba go se fe dinššha tša malčha.
Part V

Refunds, penalty and interest

Refunds

13. (1) A registered person may claim a refund of any amount of royalty paid as mentioned in section 6 to the extent that the amount exceeds—
(a) in the case where that amount was paid in respect of a notice of assessment, the amount so assessed; or
(b) in any other case, the amount of royalty properly chargeable under the Royalty Act with respect to that registered person.

(2) The Commissioner may not authorise a refund under subsection (1)(b) if—
(a) the amount was previously paid in accordance with the practice generally prevailing at the date of the payment; or
(b) that refund is claimed by that registered person after a period of five years from the date of the official receipt acknowledging the payment or, if more than one payment was made, the date of the official receipt acknowledging the latest of those payments.

(3) The Commissioner may refuse to authorise a refund under subsection (1) if the registered person has failed to furnish—
(a) a return in respect of a payment required in terms of section 6 until that person has furnished that return; or
(b) the Commissioner in writing with particulars of that registered person’s banking account or account with a similar institution to enable the Commissioner to transfer a refund, if any, to that account until that registered person has furnished the particulars as required.

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

Penalty for underestimation of royalty payable

14. (1) If the royalty mentioned in section 6(1) in respect of a year of assessment exceeds the amount paid as mentioned in section 5 in respect of that year and that excess is greater than 10 per cent of the royalty mentioned in section 6(1), the Commissioner may impose a penalty that may not exceed 20 per cent of that excess.

(2) A penalty imposed as mentioned in subsection (1) is payable within 30 days from the date on which it was imposed.

Adjustments of estimated royalty

15. (1) The Commissioner may require a registered person to justify any estimated amount paid by that person as mentioned in section 5 or to furnish particulars in respect of that amount and, if the Commissioner is dissatisfied with that amount, the Commissioner may substitute an estimate of an increased amount in lieu of the estimated amount paid as mentioned in section 5 to the extent that the Commissioner considers reasonable.

(2) If a registered person fails to submit any estimated amount as required by section 5, the Commissioner may estimate that amount.

(3) Any estimate made by the Commissioner under subsection (1) or (2) is deemed to take effect in respect of the year of assessment within which the estimated amount in respect of that estimate is required to be paid in terms of section 5.
Ditšhelete tšo di bušetšwago le Tswana

13. (1) Motho yo a ngwadiššwego a ka dira kgopelo ya tefelo ya tšhelete efe goba efe yeo e bušetšwago ya royalithi yeo e lefššwego ka ge go boletšwe karolong ya 6 ge e le gore tšhelete yeo e feta—

(a) lebakeng la ge tšhelete yeo e lefilwe mbapiri le tsebišo ya tekolo, tšhelete yeo e lekotsšwe lebegakeng lebo; goba

(b) lebakeng lebo goba lefe, tšhelete ya royalithi yeo e lefššwago go ya ka maleba ka fase ga Molao wa Royalithi wa mbapiri le motho yoo a ngwadiššwego.

(2) Mokomiššenare a ka se fe tumelelo ya go lefa tšhelete yeo e bušetšwago ka fase ga karolwana ya (1)(b) ge—

(a) ge tšhelete yeo e lefilwe mo nakong yeo e leššile go le ya mabeka le moššomo woo ka kakarešo o bego o sa drwa ka leššatšikgwedi la tefelo yeo; goba

(b) ge tšhelete yeo e bušetšwago e kgopelo wa ke motho yo a ngwadiššwego ka mcrago ga lebaka la mengwaga ye mehlano go ššoga ka leššatšikgwedi la kamogelopeššuššo yeo e bolelago gore tefelo yeo e amogetšwe goba, ge go drišši lefššego tša go feta e teč, ka leššatšikgwedi la kamogelopeššuššo yeo e bolelago gore difššego tša go feta tša moragagago di amogetšwe.

(3) Mokomiššenare a ka gana go fe tumelelo ya go lefa tšhelete ye e bušetšwago ka fase ga karolwana ya (1) ge motho yo a ngwadiššwego a paleššwe ke go romela—

(a) dipampiri tša royalithi tša mbapiri le tefelo yeo e nyakegago go laletša karolwana ya 6 go ſšiššela ge motho yoo a romelašš e dipampiri tšo tša royalithi; goba

(b) Mokomiššenare dintša tša akhaonte ya panka goba akhaonte ya sehološša se ššengwe sa ditšhelete tša motho yoo a ngwadiššwego ka go ngala go kongštša Mokomiššenare go tšena tšhelete yeo e bušetšwago, ge e le gona, ka moo akhaonte ngogo ge ſšiššela ge motho yoo a ngwadiššwego a file dintša tša tsošš di nyakegago.

(4) Ge tšhelete yeo e bušetšwago yeo e ukangwego karolwana eng ya (1) e swanetše go lešeša motho yo a ngwadiššwego yoo a paleššwe ke go lefa tšhelete efe goba efe yeo e nyakegago ka fase ga Molao wo goba ka fase ga Molao ofe goba ofe wo o driššiššago ka Mokomiššenare, mo nakong yeo e beššile goba tšhelete yeo, Mokomiššenare a ka ganešša tšhelete yeo motho yo a ngwadiššwego a paleššwe ke go lefa, tšhelete efe goba efe yeo e swanetšego go lešša motho yoo a ngwadiššwego ka fase ga karolo ye.

Kotšo ya ge o dirile tekolo ya fase ya royalithi yeo o swanetsšego go lefa

14. (1) Ge royalithi yeo go boletšwe ka yona karolong ya 6(1) ya mbapiri le ngwaga wa tekolo e feta tšhelete yeo e leššile go ge go boletšwe karolong ya 5 ya mbapiri le ngwaga woo gomme tšhelete yeo e fetago e le godîmo go dipersente tša 10 tša royalithi yeo go boletšwe ka yona karolong ya 6(1), Mokomiššenare a ka tsenya kotšo yeo e ka se ššego dipersente tša 20 tša tšhelete yeo e fetago.

(2) Kotšo yeo e tšenywago ka ge go boletšwe karolwana eng ya (1) e lešša mo maššaššing a masometharo go ššoga ka leššatšikgwedi lebo e ššentšaššo ka lona.

Ditokoššo tša royalithi yeo e akantsšwego

15. (1) Mokomiššenare a ka kgopelo motho yo a ngwadiššwego go fa bolhate bja ditšhelete dife goba dife tšo di akantsšwego tšo di lefššile ke motho yoo ka ge go boletšwe karolong ya 5 goba go romela dintša tša mbapiri le tšhelete yeo; gomme, ge Mokomiššenare a se a kgotsošša ka tšhelete yeo, Mokomiššenare a ka tšena kakanyo ya tšhelete yeo e okediššwego sebakeng sa tšhelete yeo e akantsšwego yoo e lefššile ka ge go hlaloššitšwše karolong ya 5 ge e le go Mokomiššenare o bona go le maleba.

(2) Ge motho yo a ngwadiššwego a paleššwe ke go romela tšhelete efe goba efe yeo e akantsšwego ka ge go nyakega karolong ya 5, Mokomiššenare a ka akanya tšhelete yeo.

(3) Kakanyo efe goba efe yeo e diriššiššego ka Mokomiššenare ka fase 4 go karolwana ya (1) goba ya (2) e bonwa bjalo ka yeo e ššomago mbapiri le ngwaga wa tekolo wo ka go wona tšhelete yeo e akantsšwego ya mbapiri le kakanyo yeo e nyakegago gore e lešše go latša karolo ya 5.
Interest

16. (1) The Commissioner must pay interest calculated on a monthly basis in respect of an amount or royalty paid to the extent that that amount exceeds—
   (a) in the case where that amount was paid in respect of a notice of assessment, the amount so assessed; or
   (b) in any other case, the amount of royalty properly chargeable under the Royalty Act,
if that excess is not refunded within 30 days after the later of—
   (i) the date which is six months after the last day of a year of assessment in respect of which the royalty giving rise to that excess is required to be paid as mentioned in section 6; or
   (ii) the date of receipt of a refund claim mentioned in section 13 in respect of that excess.

(2) A registered person must pay interest calculated on a monthly basis—
   (a) in respect of so much of the estimated amount that must be paid as mentioned in section 5(1) as is not paid on the day by which that payment was required to be made in respect of the six months after the first day that that estimated payment is due;
   (b) in respect of so much of the estimated amount that must be paid as mentioned in section 5(2) as is not paid on the day by which that payment was required to be made in respect of the six months after the first day that that estimated payment is due; or
   (c) in respect of so much of the amount that must be paid as mentioned in section 6 as is not paid on the day by which that payment was required to be made in respect of any period after the first day that that payment is due.

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

Part VI
Miscellaneous

Administration of Act

17. (1) The Commissioner is responsible for administering this Act and the Royalty Act.

(2) For purposes of this section, “administering this Act and the Royalty Act” means—
   (a) determining the correctness of a return, financial statement, document, declaration of facts, or notice of assessment relevant to this Act or the Royalty Act;
   (b) determining and collecting any amounts due under this Act or the Royalty Act;
   (c) ascertaining whether an offence has been committed under this Act or the Royalty Act; and
   (d) performing any other administrative function necessary for carrying out this Act or the Royalty Act.

Applicability of Income Tax Act

18. (1) The provisions of the Income Tax Act relating to—
   (a) the exercise of powers and performance of duties;
   (b) preservation of secrecy;
Tswala

16. (1) Mokomišenare o swanetše go lefa tswala yeo e hlakantsweše kgwedi ka kgwedi ya mabapi le tšhelete goba royalithi yeo e lefšwe go e le gore tšhelete yeo e lefa—
(a) sebakeng sa ge tšhelete yeo e lefšwe mabapi le tšebišo ya tekolo, tšhelete yeo e lekotsweše lebakeng le; goba
(b) lebakeng lefe goba lefe, tšhelete ya royalithi yeo e lefšwago go ya ka maleba ka fase ga Molao wa Royalithi,
ge tšhelete yeo e fetilego e sa bušetšwe mo matšatšing a masometharo ka morago ga—
(i) letšatši kgwedi le o lego dikgwedi tše tšheleta ka morago ga letšatši la mafelelo la ngwaga wa tekolo wa mabapi le royalithi yeo e dirago gore tšhelete yeo e fete e swanetše go lefša ka ka go boletšwe karolong ya 6; goba
(ii) tšhelete kgwedi la kamogelo ya tšhelete yeo e bušetšwago yeo e kgopešwago ye go boletšwe ka yona karolong ya 13 ya mabapi le go feta mo e tšhelete.
(2) Motho yo a ngwadišišweše o swanetše go lefa tswala yeo e hlakantsweše kgwedi ka kgwedi—
(a) ya mabapi le tekano ya tšhelete yeo e akantsweše yeo e swanetšeše go lefša ka ka go boletšwe karolong ya 5(1) ka ge e se ya lefša ka letšatši leo tefelgo yeo go bego go nyakega gore e lefeša ya mabapi le dikgwedi tše tšheleta ka morago ga lefšatši la mathomo leo tefelgo yeo e akantsweše e swanetšewe go lefša;
(b) ya mabapi le tekano ya tšhelete yeo e akantsweše yeo e swanetšewe go lefša ka ka go boletšwe karolong ya 5(2) ka ge e se ya lefša ka letšatši leo tefelgo yeo go bego go nyakega gore e lefeša ya mabapi le dikgwedi tše tšheleta ka morago ga lefšatši la mathomo leo tefelgo yeo e akantsweše e swanetšewe go lefša; goba
(c) ya mabapi le tekano ya tšhelete yeo e swanetšeše go lefša ka ka go boletšwe karolong ya 6 ka ka go e se ya lefša ka lefšatši leo tefelgo yeo go bego go nyakega gore e lefeša ya mabapi le maka o efe gole efe ga ka morago ga lefšatši la mathomo leo tefelgo yeo e swanetšewe go lefša;
(d) ya mabapi le tekano ya tšhelete yeo e akantsweše go lefša ka ka go boletšwe karolong ya 5(1) ka ge e se ya lefša ka lefšatši leo tefelgo yeo go bego go nyakega gore e lefeša ya mabapi le maka o efe gole efe ga ka morago ga lefšatši la mathomo leo tefelgo yeo e swanetšewe go lefša.
(3) Tswala yeo e nyakegago ka fše ga karolo ye e swanetše go hlakanywa ka keko yeo go boletšwe ka yona tendameng ya (b) ya tšhalošo ya “kelo ye e bešwego” karolong ya 1 ya Molao wa Motšhelo wa Letseno.

Kgaolo ya VI
Dintšha tša mebhathuta

Phethagatšo ya Molao

17. (1) Mokomišenare o na le maikarabelo a go phethagatša Molao wo le Molao wa Royalithi.
(2) Mabakeng a karolo ye, “go phethagatša Molao wo le Molao wa Royalithi” go ra—
(a) go laola go nepagala ga pamphiri ya royalithi, setetamente sa ditšhelete, tokomane, tsebagačo ya dintšha, goba; sebišo ya tekolo ya go amana le Molao wo goba le Molao wa Royalithi;
(b) go laola le go kgoboketsa ditšhelete dife gole diršo di swanetšego go lefšwag a fase ga Molao wo goba Molao wa Royalithi;
(c) go netešatša ge eba tšolo ya molao e diršile ka fase ga Molao wo goba Molao wa Royalithi; le
(d) go dira mošomo ofe goba ofe wa tšešedišo wo o lego maleba go phethagatša Molao wo goba Molao wa Royalithi.

Tiragatšo ya Molao wa Motšhelo wa Letseno

18. (1) Dintšhašo tša Molao wa Motšhelo wa Letseno tša go amana le—
(a) go diriša maatla le go phethagatša mošomo;
(b) go swara sephiri;
(c) the production of information, documents or things, enquiries, searches and seizures and evidence on oath;
(d) objections and appeals;
(e) settlement of disputes;
(f) the payment and recovery of tax, interest and penalties;
(g) offences;
(h) reporting of unprofessional conduct; and
(i) jurisdiction of courts as contained in section 105,
apply (with changes required by the context) to the royalty in terms of this Act and the Royalty Act.

(2) Any person that is not satisfied with any decision given in writing by the Commissioner—
(a) in terms of section 2 notifying that person of the Commissioner’s decision to refuse to register a person that qualifies for registration in terms of this Act;
(b) in terms of section 3 notifying that person of the Commissioner’s decision to refuse to cancel that person’s registration in terms of this Act;
(c) in terms of section 9 in respect of a notice of assessment issued to that person;
(d) in term of section 10 in respect of the Commissioner’s decision to refuse to reduce a notice of assessment;
(e) in terms of section 11 in respect of the Commissioner’s decision to refuse to withdraw a notice of assessment;
(f) in terms of section 13 in respect of the Commissioner’s decision to refuse to make a refund;
(g) in terms of section 14 in respect of the Commissioner’s decision to impose a penalty; or
(h) in terms of section 15 in respect of the Commissioner’s decision to substitute an estimate or to make an estimate,
may note an objection thereto as contemplated in subsection (1)(d) with the Commissioner.

Reporting

19. (1) In respect of a year of assessment an extractor must annually submit to the Minister of Finance a report advising the Minister of—
(a) the volume of mineral resources transferred by that extractor;
(b) the gross sales of that extractor as mentioned in section 6(1) and (2) of the Royalty Act; and
(c) the percentage determined in terms of section 4(1) and (2) of the Royalty Act.

(2) The Minister of Finance and every person employed or engaged by him or her must preserve and aid in preserving secrecy with regard to all matters that may come to his or her knowledge by virtue of subsection (1), and may not communicate any such matter to any person whatsoever other than the Minister or the registered person concerned or his or her lawful representative nor suffer or permit any such person to have access to any records in the possession of the Minister or person except in the performance of his or her duties as required by the laws of the Republic or by order of a competent court.

(3) Every person employed or engaged as contemplated in subsection (2) must, before acting under this section, take and subscribe before a magistrate or justice of the peace or a commissioner of oaths, such oath or solemn declaration, as the case may be, of fidelity or secrecy as may be prescribed.

(4) The provisions of subsection (2) do not apply in respect of information relating to any person where that person has consented in writing that such information may be published or made known to any other person.

(5) Any person who contravenes the provisions of subsection (2) is guilty of an offence and liable on conviction to a fine or to imprisonment for a period not exceeding 24 months.
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(c) go tšweletsša tshedimôšo, ditokomane goba dilo, dinyakiššo, go nyaka le go tšela tšoto le bohlaša ge go dira boikaša;
(d) boipielaššo le boipiššo;
(e) go rarolla ditlhulana;
(f) go lefa le go hvetsa tšeleša ya motšelotšo, tswala le dikotšo;
(g) go tšela molao;
(h) go bega maipheša ao a sego a sephofošaša; le
(i) diphetšo tša sezemelo tša dikgorošheko ka ge di bišwe karologa ya 105,
di direga (le diphetšošo tše di nyakwasgo ka kamano ya dieng) go royalithi go latela Molao wo le Molao wa Royalithi.

(2) Motho ofe goba ofe yo a sego a Kotsofošaša ke sephetho sefe goba sefe se se filwego ka go ngwalaša ke Mokomiššenate—
(a) go latela karolo ya 2 yeo e tsebišaša motho yoo ka ga sephetho sa Mokomiššenate sa go gana go ngwadiša motho yo a nago le mawanedwa ngwadišo go latela Molao wo;
(b) go latela karolo ya 3 yeo e tsebišaša motho yoo ka ga sephetho sa Mokomiššenate sa go gana go phumula ngwadiša yo motho yoo go latela Molao wo;
(c) go latela karolo ya 9 ya mabapi le tsebišaša yeo e filwego motho yoo;
(d) go latela karolo ya 10 ya mabapi le sephetho sa Mokomiššenate sa go gana go fokoša tsebišaša yeo e tekelo;
(e) go latela karolo ya 11 ya mabapi le sephetho sa Mokomiššenate sa go gana go gomiša tsebišaša yeo e tekelo;
(f) go latela karolo ya 12 ya mabapi le sephetho sa Mokomiššenate sa go gana go lefa tšeleša yeo e bušetšwago;
(g) go latela karolo ya 14 ya mabapi le sephetho sa Mokomiššenate sa go tsenya khotšo goba;
(h) go latela karolo ya 15 ya mabapi le sephetho sa Mokomiššenate sa go tsenya kâkânyo ya tšeleša yeo e okeditšwego sebakeng sa tšeleša yeo e akantšwego goba sa go dira kâkânyo.

a ka dira boipielaššo bja mabapi le seko ka ge go ukangswe karolwangan yo (1)(d) go Mokomiššenate.

Go fa pego

19. (1) Mabapi le ngwaga wa tekelo, morafi o swaneše go romela pego ngwaga ka ngwaga go Tona ya Ditšeleše yeo ka go yona a etsaša Tona ka ga—
(a) bonitsi bja methopo ya diminerale yeo e fetšedišitišwego ke morafi yoo;
(b) dithekiso ka moka tša morafi yoo ka ge go boletswe karologa ya 6(1) le ya (2) tša Molao wa Royalithi; le
(c) percense yeo e laolwago go latela karolo ya 4(1) le ya (2) tša Molao wa Royalithi.

(2) Tona ya Ditšeleše le motšo yo mongwe le yo mongwe yo a thwetsišwego goba yo a rosetsišwego ke yena ba swanetsiša go swara sephiri le go thuša ka go swara sephiri sa mabapi le dithiba ka moka tšo e ka di isebago ka go latela karolwana ya (1), gomme ga se ba swanela go boša motho ose goba ose taba yeo le ge go ka bjang ka ntle le Tona goba motho yo a ngwadišitišwego yo a amegago goba moemedi wa gagwe wa semela goba a se duše lela go dušela go dušela go dipe go dite go dipe tšo e swerwego ke Tona goba motho yo mongwe ka ntle le ge a dira mešono ya gagwe ka ge go nyakwa ke melo ya Repabliki goba ka taelo ya kgorortsheko ya semelao.

(3) Motho yo mongwe le yo mongwe yo a thwetsišwego goba yo a rosetsišwego ke ga ge go ukangswe karolwangan ya (2), pele a ka sma ka fase ka karolo ye, o waneše go dira boikano goba go ikana semmušo pele ga masetrata goba pele ga masetrata ya e lebešegašego melato ye mennyane ka kantorong goba go moeniši, e ka ba ose goba ose yo a ka yego go yena go ba ba boletswešo, gora o tla tšephabala goba gora o tla ba le sephiri ka ge go ka laolwa bjalo.

(4) Ditlhagišišo tša karolwana ya (2) ga di dirišše mabapi le tshedimošo ya go amana le motšo ose goba ose moe e le mone go motho yoo o dumeša ke go ngwala go tshedimošo yeo e ka phalalašiša goa tšebagašiša go motho yo mongwe.

(5) Motho ose goba ose yo a sa obamešego ditlhagišišo tša karolwana ya (2) o na le molato wa go tlula molao gomme o tla rwala maikarabelo a go lefa khotšo ge a ka bonwa molato goba a romelwa kgoletšong lebaka la go se fete dikgwedî tše 24.
(6) Any person employed or engaged as contemplated in subsection (2) that carries out any of the provisions of this section before he or she has taken the prescribed oath or solemn declaration is guilty of an offence and liable on conviction to a fine not exceeding R500.

(7) The provisions of this section may not be construed as preventing the Minister of Finance from disclosing to the Commissioner any information submitted under this section.

Regulations

20. The Minister of Finance may make regulations—
   (a) to ensure that all foreign currency translations are consistently applied;
   (b) in respect of circumstances when a year of assessment may be shorter or longer than 12 months; or
   (c) with respect to any matter necessary to administer this Act or the Royalty Act.

Short title and commencement

21. This Act is called the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, and comes into operation on 1 May 2009.
(6) Motho ofe goba ofe yo a thwetswego goba yo a rometswego ka ge go ukangwe karolwaneng ya (2) yo a dirago ditlhagišo dife goba dife tša karolo ye pele a ka dira boikano goba go ena semmušo o na le molato wa go tshešela molao gomme o tša rwaša maikarabelo a go lefa kotšo ya go se fetše R500 ge a ka bonwa molato.

(7) Ditlhagišo tša karolo ye ga se tša swanela go bonwa bjalo ka tšeo di thibelago Tona ya Ditšhelete go tsebagatša tshedimošo efe goba efe go Mokomišenare yeo e rometswego ka fase ga karolo ye.

Melawana

20. (1) Tona ya Ditšhelete o bea melawana—
   
   (a) go netefatsa gore diphetošetšo ka moka tša ditšhelete tša ka ntle di dirwa ka go swana ka mehlá;
   
   (b) mabapi le ntabakeng ao e lego gore ngwaga wa tekolo e ka ba o mokopana goba wa ba o motelele go fetša dikgwedi tše lesomepedi; goba
   
   (c) mabapi le taba efe goba efe yeo go lego maleba go phethagaša Molao wo goba Molao wa Royalithi.

Leina le lekopana la Molao le go thoma go šoma ga wona